Direct Testimony and Schedules
Laurie J. Wold

Before the North Dakota Public Service Commission
State of North Dakota

In the Matter of the Application of Northern States Power Company
for Authority to Increase Rates for Natural Gas Service in North Dakota

Case No. PU-21-___
Exhibit___(LJW-1)

Capital Investments and Depreciation

September 1, 2021

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I. INTRODUCTION

Q. PLEASE STATE YOUR NAME AND TITLE.

A. My name is Laurie J. Wold. I am Senior Manager of Capital Asset Accounting for Xcel Energy Services Inc. (XES), which provides services to Northern States Power Company (NSP or the Company or Xcel Energy).

Q. PLEASE SUMMARIZE YOUR QUALIFICATIONS AND EXPERIENCE.

A. As a Senior Manager of Capital Asset Accounting, I am responsible for various aspects of asset accounting, primarily dealing with policy, book depreciation, tax depreciation, and deferred taxes for capital assets, as well as the related reporting and regulatory requirements for Xcel Energy and its subsidiaries. A description of my qualifications, duties, and responsibilities is included as Exhibit ___(LJW-1), Schedule 1 to my testimony.

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?

A. First, I provide information regarding the Company's capital additions since our last rate case. I then support the underlying information for the calculation of the level of depreciation expense included in the 2022 test Year, which includes recommended changes to average service lives, remaining lives, net salvage rates, and depreciation rates, where applicable, for all Company assets used in providing gas service. Unless otherwise noted, my testimony provides total Company information. Company witness Mr. Benjamin C. Halama includes the North Dakota gas jurisdictional amounts in his 2022 test year revenue requirement.

Q. WHAT IS THE IMPACT OF THE DEPRECIATION CHANGES YOU RECOMMEND?

A. The net change in proposed depreciation expense is a reduction of approximately $291,000 at the total company level, or about $19,000 for the North Dakota jurisdiction.

Table 1

2022 Test Year Depreciation Expense Changes

Function	Total Company	North Dakota Jurisdiction
Gas Production & Storage	($252,169)	($31,918)
Gas TD&G	$406,242	$62,441
Allocated Common Utility	($445,299)	($49,561)
Total	**($291,226)**	**($19,038)**

As shown in Table 1, the increase in service lives and changes in net salvage rates that I propose in my testimony result in a decrease of approximately $252,000 in Gas Production and Storage depreciation expense at a total Company level – a decrease of about $32,000 for the North Dakota retail jurisdiction. This decrease in expense is the result of the extension of the operating lives of the Sibley and Maplewood Liquefied Propane Gas (LPG) plants and the Wescott Liquefied Natural Gas (LNG) plant to December 2041, and changes in net salvage percentages due to an updated dismantling study.

Gas depreciation expense was also decreased by approximately $445,000 (just over $49,000 for the North Dakota jurisdiction) in the allocated portion of Common Utility assets (i.e., those assets supporting both electric and natural gas operations).

These decreases were partially offset by an approximate $406,000 (about $62,000 for the North Dakota jurisdiction) increase in depreciation expense for Gas Transmission, Distribution, and General (TD&G) assets.

These recommended depreciation changes were then applied to the monthly plant and accumulated depreciation balance (i.e., the depreciation reserve) in the forecast period to determine the change in depreciation expense in the 2022 test year as shown in Table 1.

II. CAPITAL ADDITIONS

Q. WHAT DO YOU DISCUSS IN THIS SECTION?

A. In this section, I will discuss our historical and forecasted capital additions from our last rate case (Case No. PU-06-525) (2007 Rate Case) using a 2007 future test year through the 2022 future test year in this Case, which drive the need for the current case. More specifically, I focus on investments outside of gas operations as Company witness Ms. Joni H. Zich discusses gas operations.

Q. WHAT WERE THE COMPANY'S CAPITAL ADDITIONS SINCE ITS LAST RATE CASE?

A. The Company has made significant capital additions since the 2007 Rate Case, which was filed 15 years ago. The Company placed into service capital additions totaling $1.2 billion ($102 million North Dakota jurisdictionalized) from 2007 through 2020. Exhibit__(LJW-1), Schedule 2 is a plant additions roll-forward for the period 2007-2020. The Company forecasts capital additions of $466 million in 2021 and 2022. Exhibit__(LJW-1), Schedule 3 is a Plant-in-Service and Reserve roll-forward for the period 2021-2022. Schedule 3 shows forecasted additions and retirements for the period 2021-2022. The Company's

investments result in an increase of $78.6 million in jurisdictional rate base since our last rate case.

Q. PLEASE DESCRIBE THE ROLL-FORWARD INFORMATION PROVIDED IN SCHEDULES 2 AND 3?

A. Plant balances for any given time period are influenced by the activity in the preceding time periods. To account for these periods, the plant information is rolled forward from the prior period's actuals. Schedule 2 provides a roll-forward for gas and common utility plant in service and accumulated reserve by functional class for the period 2007 - 2020. Schedule 3 provides a roll-forward of actual plant in service and accumulated reserve for the period January 1, 2021 through January 31, 2021 and forecasted plant in service and accumulated reserve for the period February 1, 2021 through December 31, 2022.

Q. WHAT WERE THE PRIMARY DRIVERS OF THESE CAPITAL ADDITIONS?

A. The main drivers are investments in the Company's North Dakota gas distribution system, its peaking facilities, the Fargo Capacity Project, and new information technology (IT). Exhibit__(LJW-1), Schedule 4 show expenditures and plant additions for the period 2020-2022. These investments were made to provide reliable, safe, cost-effective service to our growing customer base. Ms. Zich discusses investments in our gas system. Below, I provide more information about the Company's capital investments in IT, which have been a primary driver of capital additions in recent years. I note that as a senior manager in Capital Asset Accounting, I am familiar with the Company's general investments in IT, but I do not manage the projects and programs themselves.

Q. HOW DO IT INVESTMENTS SUPPORT THE SERVICES OR FUNCTIONS OF THE COMPANY?

A. The Company makes capital investments and incurs operating and maintenance costs for IT necessary to support the Company's customer, financial, and operational needs. IT capital additions include hardware (desktop and laptop computers, servers, routers, phone systems, radio systems, microwave communication systems, and network equipment), software (computer programs), related technology infrastructure investments, and cybersecurity solutions that support Xcel Energy's corporate and operating companies' business operations. IT investments within a utility company are just as essential as investments in the physical plant used to distribute gas to customers. In today's world, very few large businesses - especially those like the Company serving millions of customers in multiple states -- can function in a safe and reliable manner or provide appropriate customer service without effective IT infrastructure.

Q. PLEASE DISCUSS THE COMPANY'S KEY INVESTMENTS IN IT SINCE THE 2007 RATE CASE.

A. Through approximately 2014, the Company had a relatively steady level of IT investment. To a large degree, the Company had been continuing to make effective use of our then-current systems by focusing on targeted, incremental investments that would serve to maintain the Company's existing IT assets and service levels. However, the aging nature of the Company's IT systems, changing business and regulatory requirements, and evolving technologies required the Company to enter a phase of replacement and upgrades of these systems.

To streamline operations and enable employees to perform responsibilities more efficiently, the Company implemented its Productivity Through Technology (PTT) initiative. PTT identified the need for strategic investments in new business systems, specifically a new SAP General Ledger (GL) system and a new Work and Asset Management (WAM) system. In preparation for the implementation of GL and WAM, the Company needed to make significant investments into upgrades and network equipment in 2014. The Company put the new GL in service in 2015 and the first WAM deployment went in service in 2016.

Q. PLEASE DISCUSS THE COMPANY'S GL AND ITS GL-RELATED INVESTMENTS.

A. The GL is Xcel Energy's financial record-keeping system. The Company's historical system was reaching the end of its life and its vendor was going to cease providing support. Based on its evaluation of options, the Company decided replacement of the historical GL with a new GL product offered by SAP was the best course of action. The new GL provides better analysis of how business drivers impact accounting results and a better ability to trace connections between Generally Accepted Accounting Principles (GAAP) accounting and individual Federal Energy Regulatory Commission (FERC) accounts, among other benefits. These improvements make the Company's operations more efficient.

Q. PLEASE DISCUSS THE COMPANY'S WAM AND ITS WAM-RELATED INVESTMENTS.

A. A WAM system is the core technology for planning and scheduling electric and natural gas utility work, managing outages, procuring materials, and managing assets and inventory. Historically, Xcel Energy had three core WAM systems,

but the original software vendors were no longer providing full support or upgrades with robust protection against system failure or cyber-attacks. This situation created potential vulnerabilities and made repairs more costly to our customers with risk of delays that could jeopardize certain aspects of our day-to-day operations. Accordingly, the Company replaced these three old systems with an integrated solution that is based on current technology and works in tandem with the Company's new GL system.

Q. HAS THE COMPANY MADE OTHER MATERIAL IT INVESTMENTS SINCE THE 2007 RATE CASE?

A. Yes. The Company also deployed the Next Generation Desktop project, which was a significant IT initiative to upgrade the Company's current operating system from Microsoft Windows 7 to Microsoft Windows 10.

III. DEPRECIATION

Q. WHAT IS THE PURPOSE OF THIS SECTION OF YOUR TESTIMONY?

A. The Company is requesting a revision to its remaining lives, net salvage rates, retirement curves, and depreciation rates for its production, storage, transmission, distribution, general, and intangible assets. This section details the changes and includes the supporting information for the requested changes.

Q. WHAT IS DEPRECIATION?

A. The term "depreciation" 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. Depreciation is a process of allocation, not valuation. However, the amount allocated to any single accounting period does

not necessarily represent an actual loss or decrease in value that will occur during that particular period. The Company accrues depreciation based on 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, is charged to the depreciation reserve.

Q. WHAT IS A NET SALVAGE RATE?

A. Net salvage is the difference between the gross salvage (what the asset or its remaining scrap was sold for) and the removal cost (cost to remove and dispose of the asset). If the removal cost exceeds gross salvage, net salvage is negative. Some plant assets can experience significant negative removal cost percentages due to the amount of removal cost and the timing of any capital additions versus the retirement. Salvage and removal cost percentages are calculated by dividing the current cost of salvage or removal by the original installed cost of the associated assets.

Q. HAS THE COMPANY CHANGED THE PRACTICE OF ACCOUNTING FOR RETIREMENTS AND THE COST OF REMOVAL APPROVED IN CASE NO. PU-06-525?

A. No, the Company continues to follow the practice approved by the Commission in the Settlement Agreements (as amended) in Case No. PU-06-525 related to accounting for retirements and the cost of removal.

Q. WHY IS IT IMPORTANT TO SET THE RIGHT LEVEL OF DEPRECIATION EXPENSE IN A RATE CASE?

A. The goal in setting depreciation lives and rates is to match depreciation recovery with the useful lives of assets to help ensure current customers are equitably paying for the cost of the asset over the period they receive benefits from the

assets, avoiding intergenerational inequity. The level of depreciation expense included in this rate case reflects the depreciation cost of service for the 2022 test year.

Q. WHAT CHANGES ARE YOU PROPOSING FOR APPROVED LIVES, NET SALVAGE RATES, RETIREMENT CURVES, OR DEPRECIATION RATES IN THIS CASE?

A. I propose changes affecting depreciation expense for production and storage assets (namely, the Company's peaking plants) due to changing the remaining life and updating the dismantling costs that is the basis of the negative net salvage rate. For transmission, distribution, general, and intangible assets, I propose changes to the average remaining life depreciation rates based on underlying changes to the average service life, retirement curves, and net salvage rates. I discuss the full scope of depreciation expense changes proposed in my testimony below; however, the major drivers to the proposed change in depreciation expense are as follows:

- *Gas Production and Storage,* lengthening the service lives of all three gas peaking plants to December 2041 due to planned capital maintenance extending the operational life expectancy; as well as net salvage rates for the Wescott and Maplewood plants becoming more negative and the net salvage rate for Sibley becoming less negative as a result of the dismantling study; and
- *Transmission, Distribution, General, and Intangible (TD&G)*, updating new average service lives, retirement curves, net salvage rates, and depreciation rates for all assets in accordance with the most recent depreciation study and requesting initial parameters for several new accounts or subaccounts of assets, including Common Utility

investments related to assets that are used and useful for the provision of both gas and electric service.

The depreciation expense changes are supported by several exhibits to my testimony. Exhibit__(LJW-1), Schedules 5-7 are related to the Gas Production and Storage functional classes. Exhibit___(LJW-1), Schedule 5 is the 2020 Dismantling Study performed by TLG Services (TLG) on the Company's production and storage assets. Exhibit___(LJW-1), Schedule 6 is a summary of the proposed remaining lives and net salvage rates for each plant by FERC account. Exhibit___(LJW-1), Schedule 7 is a calculation of proposed net salvage rates and a comparison of net salvage rates currently approved compared to the proposed rates.

Exhibit__(LJW-1), Schedules 8-9 support the average service lives, net salvage rates, and retirement curves for the transmission, distribution, general, and common general assets, using plant and depreciation reserve balances at December 31, 2020. Schedule 8 is the 2017 Depreciation Study performed by Alliance Consulting Services (Alliance) on the Company's TD&G assets. Schedule 9 is a summary of the currently approved and proposed average service lives, net salvage rates, depreciation rates, and retirement curve for segment by FERC account.

All these changes are summarized in Table 2, below, which shows the overall change to depreciation expense by functional class based on forecasted plant and depreciation reserve balances for the 2022 test tear.

Table 2

2022 Test Year

Summary of Depreciation Expense Change by Functional Class

Functional Class	Change in Depreciation Expense (Total Company)		Change in Depreciation Expense (ND Jurisdiction)
Gas Utility			
Gas Production and Storage	$(252,169)		$(31,918)
Transmission (ND Located Only)	$1,760		$1,760
Distribution (ND Located Only)	39,091		39,091
Gas General	332,731		17,901
Gas Intangibles	32,660		3,689
Total Gas TD&G	406,242		62,441
Total Gas Utility	**$154,073**		**$30,523**
Common Utility			
Common General	$(379,775)	*	$(42,915)
Common Intangibles	(65,524)	*	(6,646)
Total Common Utility	**$(445,299)**	*	**$(49,561)**
Total Depreciation Expense Change	**$(291,226)**		**$(19,038)**

*Total Company amounts represents the Gas Utility portion of Common Utility assets

A. Production and Storage Assets

Q. WHAT ARE PRODUCTION AND STORAGE ASSETS?

A. The production and storage assets are the two LPG (production) plants and one LNG (storage) plant that I referenced above, which Ms. Zich further discusses in her Direct Testimony.

Q. DESCRIBE THE CHANGES TO PRODUCTION AND STORAGE ASSET CLASSES AND HOW IT IMPACTS DEPRECIATION EXPENSE.

A. Production and storage assets use a remaining life method to determine depreciation expense, which is the current net plant adjusted for expected net salvage divided by the current remaining life. The remaining lives for the production and storage assets were evaluated based on our expectations for operating each gas production and storage facility. We queried the employees who are knowledgeable about the planning, construction, and operations at each facility. Based on these discussions, the Company reviewed each facility to:

- Understand the major overhauls, rebuilds, and routine construction projects performed in the past few years;
- Consider the scope of current and upcoming projects; and,
- Forecast the likelihood of the facility achieving the currently approved remaining life in light of the past, current, and near future projects.

We consider these items along with our future operating plans to understand the operational life of each facility and determine an appropriate remaining life that would be consistent with the likely actual life of a particular facility. Exhibit__(LJW-1), Schedules 5-7 provide detail comparing depreciation

expense using currently approved lives and net salvage rates set in 2007 versus using the lives and net salvage rates as proposed in this filing.

For the negative net salvage rates, the Company utilized a comprehensive 2020 Dismantling Study prepared by TLG for all production and storage gas plants. The Dismantling Study is included as Schedule 5.

Q. IN GENERAL, WHAT CHANGES WERE MADE TO REMAINING LIVES?

A. To begin our analysis of remaining lives, we incorporated a 14.5 year passage of time adjustment to the last Commission-approved remaining lives of all facilities. The passage of time adjustment does not change the annual depreciation accrual, but simply reflects that our production facilities as of January 1, 2022 have aged 14.5 years since July 1, 2007, when the depreciation expense was last updated for the Company.

We also adjusted remaining lives to align the terminal retirement date with current expectations. Remaining lives for depreciation purposes have not been updated for North Dakota rates since 2007. Given this passage of time, it is necessary for us to update remaining lives with current reality.

The service lives of all peaking plants are proposed to extend until December 2041 due to the planned capital spend. See the table below for the currently approved and proposed retirement dates.

Table 3

Gas Production and Storage Terminal Retirement Dates

Plant	Function	Currently approved retirement	Proposed retirement
Maplewood	Production	Dec. 2015	Dec. 2041
Sibley	Production	Dec. 2029	Dec. 2041
Wescott	Storage	Dec. 2027 for FERC 363.2 and Dec. 2017 for FERC 361-363.1 and 363.3-363.5	Dec. 2041 (all FERC accounts)

Q. ARE THERE NEW PRODUCTION OR STORAGE FACILITIES WITH NEW REMAINING LIVES?

A. No, there are no new production or storage facilities.

Q. ARE THERE ANY NEW PRODUCTION OR STORAGE FACILITIES PLANNED TO GO INTO SERVICE IN 2021 AND THE 2022 TEST YEAR?

A. No.

Q. IN GENERAL, WHAT CHANGES WERE MADE TO THE PRODUCTION AND STORAGE NET SALVAGE RATES?

A. Every five years, we commission a Dismantling Study to determine net salvage rates for our production assets. Our 2020 Dismantling Study is included as Exhibit__(LJW-1), Schedule 5 and it is a site-specific cost estimate for all the Gas Production assets. The main purpose of the 2020 Dismantling Study was to estimate the present-day costs for retiring and demolishing the facilities, also known as final removals of existing facilities. A complete list of the assumptions used in the cost estimates is included in my Schedule 5.

Q. WHAT CHANGES TO THE PRODUCTION AND STORAGE NET SALVAGE RATES ARE BEING PROPOSED?

A. To arrive at the proposed net salvage rates, we started with the Dismantling Study cost estimates for final removals. We used the cost estimate divided by the original cost for the facility as the starting point for the net salvage analysis. By taking the calculated net salvage rates from the Dismantling Study and applying the extended operating lives of the facilities, we recommend the use of modified net salvage rates for the production and storage facilities, which we believe accounts for the possibility of interim retirements and additions that may lengthen the unit's life in the future.

Consistent with our last filing that used an updated dismantling study, we recommend adjustments to net salvage rates. We request the proposed net salvage rates be applied to all FERC accounts by plant. Applying a net salvage rate to all FERC accounts will better capture all costs which will ultimately be incurred for removal.

Q. PLEASE SUMMARIZE THE PROPOSED CHANGES TO DEPRECIATION EXPENSE FOR PRODUCTION AND STORAGE ASSETS INCLUDED IN THE TEST YEAR.

A. All these changes are summarized in Table 2, above, which shows the overall $0.3 million NSP total Company decrease to depreciation expense by functional class based on forecasted plant and depreciation reserve balances for the 2022 test year. Mr. Halama provides the revenue requirement impact of these changes for the 2022 test year.

B. TD&G Assets

Q. WHAT ARE TD&G ASSETS?

A. TD&G assets refer to all assets in the Transmission, Distribution, and General functional classes of assets. General assets (including Intangibles) can be either Gas Utility only (e.g. communication equipment which specifically supports only the Gas segment) or Common Utility (e.g. a service truck which can be deployed to support either Gas or Electric repairs). Common Utility assets are allocated out to the Electric and Gas segments based on various allocation methods.

Q. WHAT IS THE PURPOSE OF A TD&G DEPRECIATION STUDY?

A. A depreciation study is a comprehensive analysis of all TD&G assets in order to determine the statistical parameters for each account or group of assets to set depreciation rates and lives. The depreciation study encompasses four distinct phases. The first phase involves data collection and field interviews. The second phase is an initial data analysis. The third phase evaluates the information and analysis. Finally, the fourth phase involves the calculation of depreciation rates and documents the corresponding recommendations.

Q. WHEN WAS A TD&G DEPRECIATION STUDY LAST PERFORMED?

A. The Company directed Alliance Consulting Group to perform a comprehensive depreciation study (2017 Alliance Study) for the TD&G assets for the electric, gas, and common utilities. This study is performed every five years so the next study will be performed in 2022. Although electric assets were included in the 2017 Alliance Study, they are not part of this proceeding. All Company assets were included in the 2017 Alliance Study regardless of where they were located. The 2017 Alliance Study is included as Exhibit__(LJW-1), Schedule 8.

In the 2017 Alliance Study, the depreciable lives and net salvage rates for TD&G assets were reviewed. Their analysis included interviews with operating

personnel responsible for purchase, maintenance, and utilization of the equipment. For the 2017 Alliance Study, the lives were adjusted if factors such as market forces, manufacturer expected life, technological obsolescence, business planning, known causes of retirement, and changes in expected future utilization affected the useful life of the asset.

Q. PLEASE IDENTIFY THE DOCKETS ASSOCIATED WITH THE DEPRECIATION RATES USED IN THIS PROCEEDING.

A. Depreciation expense for the 2022 test year reflects the Company's proposed depreciation rates and parameters as shown in Exhibit__(LJW-1), Schedule 9 and is consistent with the ongoing practice followed by the Company in North Dakota gas rate case proceedings. Specifically, through our North Dakota annual jurisdictional reporting, depreciation rates and parameters are updated to help ensure consistency between all NSP jurisdictions annually. Consequently, our current jurisdictional earnings reflect depreciation rates consistent with the most recently set depreciation rates for the Company as a whole. Depreciation rates were last approved in Minnesota in Docket No. E,G002-D-20-635. We are now seeking to set rates consistent with this annual reporting practice.

Q. PLEASE PROVIDE AN OVERVIEW OF THE ANALYSIS THAT WAS DONE TO DETERMINE DEPRECIATION RATES FOR TD&G ASSETS.

A. The 2017 Alliance Study was only used for the resulting statistics (average service life, net salvage rate, and retirement curve) and not for the determination of the depreciation rate. The calculation of the average remaining life depreciation rate was done by Company personnel using the North Dakota depreciation reserve in conjunction with the depreciation statistics from the

2017 Alliance Study. The 2017 Alliance Study is included as Exhibit__(LJW-1), Schedule 8. Schedule 9 compares the presently approved depreciation rates and parameters to the proposed values.

As a result of the comprehensive 2017 Alliance Study, we propose new depreciation lives, net salvage rates, retirement curves, and depreciation rates for TD&G assets in this filing to better reflect the expected useful lives of our assets as well as removal costs and expected salvage. In general, depreciation lives are lengthening slightly and net salvage rates are becoming more negative due to increasing removal costs and decreasing gross salvage values, except for vehicles and power operated equipment where the Company is experiencing positive salvage but shorter service lives. We also use the Average Remaining Life (ARL) method for depreciation rates. This method allows an automatic true-up of differences created between the theoretical and actual reserves over the remaining lives of the assets.

Q. AS A RESULT OF THE 2017 ALLIANCE STUDY, WHAT CHANGES TO THE GAS UTILITY'S DEPRECIATION PARAMETERS ARE BEING PROPOSED?

A. There are no proposed changes to the average service lives, net salvage, or curves on existing accounts from those that we use for annual jurisdictional reporting. We are requesting that rates reflect those average service lives, net salvage, or curves on existing accounts. The Company presents the annually calculated update to Gas Utility depreciation rates as noted in Schedule 9.

Q. ARE YOU PROPOSING ANY NEW ACCOUNTS OR SUBACCOUNTS FOR THE GAS UTILITY?

A. Yes, we are proposing to add three new subaccounts to gas FERC Account 303, Software. Currently, gas intangible has approved five-year and 10-year life categories. We are proposing to add three new categories for three-year, seven-year, and 15-year. This will ensure consistency between the Gas and Common Utility segments and allow us to best match depreciation expense with the anticipated useful lives of various software programs in anticipation of future additions.

Q. WHAT CHANGES TO COMMON UTILITY AVERAGE SERVICE LIVES AND NET SALVAGE RATES ARE BEING PROPOSED?

A. For Common Utility accounts, the lives for most of the accounts remained the same. Four accounts have increasing lives, four have decreasing lives, and the lives of all other accounts were unchanged. The account with the greatest decrease in life is FERC Account 390, Structures and Improvements, which moved five years shorter in life. There is also a slight trend toward higher positive net salvage with five accounts increasing their positive net salvage, one account increasing their negative net salvage, and the remaining nine accounts remaining unchanged. The account with the largest increase in positive net salvage is FERC Account 392, Trailers, where the net salvage moved from zero percent to a positive 20 percent. The account with the largest increase in negative net salvage is FERC Account 390, Structures and Improvements, where the net salvage moved from negative 20 percent to a negative 25 percent.

Q. ARE YOU PROPOSING ANY NEW ACCOUNTS OR SUBACCOUNTS FOR THE COMMON UTILITY?

A. Yes, we are proposing to add a new 15-year subaccount for FERC Account 303, Software, for the large base computer systems as discussed previously in my

testimony - the General Ledger and Work and Asset Management system. This group has a proposed average service life of 15 years. Common Intangible had previously approved categories of three, five, seven, and ten year lives.

The Company is proposing also a new subaccount under FERC Account 397 Communication Equipment for smart grid assets which will be used to support the Advanced Grid Intelligence and Security (AGIS) initiative. The Company is proposing a 10-year average service life with zero net salvage.

And finally, the Company proposes to break out several of the large building sites within Common 390, Structures and Improvements, in order to best align depreciation expense with the anticipated useful life of the site.

Q. WHAT LOCATIONS ARE YOU PROPOSING TO SEPARATELY DEPRECIATE WITHIN COMMON UTILITY FERC 390, STRUCTURES AND IMPROVEMENTS?

A. There are four existing locations (414 Nicollet General Office Building, Rice Street Service Center, Maple Grove Material Complex, and the Hugo Training Center) and one new location (the Marshall Operations Center) which we are proposing to separately depreciate from the rest of the Common FERC Account 390.

Q. WHAT METHODS, LIVES, AND NET SALVAGE ARE YOU PROPOSING FOR THESE LOCATIONS?

A. Please refer to Table 4 below.

Table 4
New Common Utility Location Lives and Net Salvage

Location	Proposed End of Life Date	Proposed net salvage
414 Nicollet General Office Building	Dec. 2065	-25 percent
Rice Street Service Center	Dec. 2050	-25 percent
Maple Grove Material Complex	Dec. 2060	-25 percent
Hugo Training Center	Dec. 2070	-25 percent
Marshall Operations Center	50 years from in-service date	-25 percent

These locations were analyzed in late 2020, so the remaining lives of the facilities as discussed below represents the life as of January 2021 which corresponds to their proposed end of life dates in Table 4 above. The 414 Nicollet building, in-serviced in January 1965, operates as one of the Company's main headquarters buildings that houses a major substation serving downtown Minneapolis and thus a life of 45 years was chosen as it is highly unlikely for us to leave due to the critical nature of the location. Rice Street, in-serviced in December 1926, is one of the oldest locations and therefore has the shortest proposed remaining life at 30 years. Maple Grove was in-serviced in 1989. As one of our largest service centers, and given its roughly average age in comparison to other facilities, we determined 40 years to be an appropriate initial estimate of the remaining life. The Hugo Training Center, in-serviced in December 2012, is the newest existing location and therefore we are proposing a 50-year life. The Marshall Operations Center is anticipated to be placed into service in 2022 and we are requesting a 50-year life for that facility as well.

The proposed net salvage rates for the new locations use the same parameters as presented in the 2017 Depreciation Study for Common FERC Account 390.

For the six separately depreciated locations, we also propose to depreciate these assets based on the end-of-life methodology, similar to how we treat the lives of our production plants. Depreciation expense would be calculated as follows on a monthly basis rather than using a depreciation rate:

$$\text{Depreciation Expense} = \frac{\text{Plant Balance} * (1 - \text{Net Salvage Rate}) - \text{Depreciation Reserve}}{\text{Remaining Life}}$$

The end-of-life methodology ensures all assets at the location will be fully reserved (including net salvage) by the retirement date.

IV. CONCLUSION

Q. PLEASE SUMMARIZE YOUR TESTIMONY.

A. The Company has made considerable investments since 2007 to help ensure safe, reliable, and affordable gas service to our customers.

The Company must update its depreciation expense given the passage of time since our last rate case. The changes in our depreciation expense are consistent with current known and assumed remaining lives of our production plant, currently known net salvage rates, and other considerations. Additionally, the Company's proposed TD&G depreciation rates are consistent with appropriate studies and conform to past practice. Overall, the Company's proposed depreciation rates are reasonable and should be approved by the Commission.

Q. DOES THIS CONCLUDE YOUR TESTIMONY?

A. Yes, it does.

Statement of Qualifications

Laurie J. Wold
Senior Manager, Capital Asset Accounting
401 Nicollet Mall, Minneapolis, Minnesota

Education:

I received a Bachelor of Science in Accounting, with a major in accounting, from Metropolitan University in 2011.

Current Responsibilities:

My current position with Xcel Energy Services (XES) is Senior Manager, Capital Asset Accounting. I am responsible for:

- Managing the capital investment cost recovery process, which includes the development of detailed actuarial analysis, regulatory filings with the various state and federal rate regulatory commissions, and expert testimony to support recovery levels in rate proceedings;
- Accounting for and reporting on the nuclear plant decommissioning funding process, which includes the development of detailed engineering cost studies combined with a complete financial and economic analysis to develop detailed regulatory filings to establish the ratepayer funding levels necessary to accumulate the total future decommissioning cost requirement;
- Assisting with the plant asset-related ratemaking process, which supports the rate filings for all of the Xcel Energy Operating Companies' retail and wholesale jurisdictions; and
- Overseeing capital asset reporting and information processing necessary to disseminate capital asset information as required by various regulatory authorities (the Federal Energy Regulatory Commission, the Securities and Exchange Commission, and state commissions) as well as meeting all internal information requirements necessary to sustain efficient and effective business operations.

Previous Experience:

I first worked for XES as a contract Accountant starting in October 2011, until I took a permanent role in Transmission Finance in April 2012. I held various positions in Transmission Finance until 2017, since which I have been in my current position in Capital Asset Accounting.

Prior to joining XES, I was employed by USA Today as an Accounting Supervisor. Prior to USA Today, I was employed in various industries in a financial capacity.

NSPM Total Company	2007	2008	2009	2010	2011	2012	2013	2014
Gas Intangible	$ -	$ -	$ 343,105	$ 1,851,174	$ 1,468,021	$ 342,315	$ 260,257	$ 208,560
Gas Transmission (ND Only)	1	-	61,729	(1,470)	-	4,655	21,095	368,577
Gas Distribution (ND Only)	1,721,269	1,826,310	6,153,145	4,877,042	1,388,536	3,614,086	5,167,586	5,414,958
Gas General	8,441,336	4,513,548	6,844,674	4,584,013	3,409,450	2,982,304	3,409,354	2,983,792
Gas Production	333,168	1,190,982	358,364	143,712	256,384	(2,967)	17,483	1,276,176
Gas Storage	613,077	1,165,296	108,873	258,020	263,298	131,340	19,637,318	263,176
Gas Subtotal	11,108,850	8,696,136	13,869,890	11,712,491	6,785,689	7,071,733	28,513,092	10,515,239
Common Intangible	12,789,423	7,056,357	9,566,787	17,250,382	19,512,392	15,878,081	18,095,016	54,708,510
Common General	31,387,226	11,753,387	12,314,029	20,702,424	20,914,626	33,773,958	49,987,176	29,714,591
Common Subtotal	44,176,649	18,809,744	21,880,816	37,952,806	40,427,018	49,652,038	68,082,192	84,423,101
TOTAL ADDITIONS	**$ 55,285,499**	**$ 27,505,880**	**$ 35,750,706**	**$ 49,665,296**	**$ 47,212,707**	**$ 56,723,771**	**$ 96,595,284**	**$ 94,938,339**

North Dakota Jurisdictionalized	2007	2008	2009	2010	2011	2012	2013	2014
Gas Intangible	$ -	$ -	$ 38,727	$ 208,946	$ 165,698	$ 38,638	$ 29,376	$ 23,541
Gas Transmission (ND Only)	1	-	61,729	(1,470)	-	4,655	21,095	368,577
Gas Distribution (ND Only)	1,721,269	1,826,310	6,153,145	4,877,042	1,388,536	3,614,086	5,167,586	5,414,958
Gas General	952,790	509,453	772,572	517,407	384,831	336,619	384,821	336,787
Gas Production	42,171	150,751	45,361	18,191	32,452	(376)	2,213	161,535
Gas Storage	77,601	147,500	13,781	32,659	33,328	16,625	2,485,633	33,312
Gas Subtotal	2,793,833	2,634,014	7,085,315	5,652,774	2,004,845	4,010,247	8,090,723	6,338,708
Common Intangible	140,607	77,578	105,177	189,651	214,519	174,564	198,937	601,465
Common General	226,930	84,977	89,030	149,679	151,213	244,186	361,407	214,836
Common Subtotal	367,537	162,555	194,208	339,329	365,732	418,749	560,344	816,302
TOTAL ADDITIONS	**$ 3,161,370**	**$ 2,796,568**	**$ 7,279,522**	**$ 5,992,103**	**$ 2,370,577**	**$ 4,428,996**	**$ 8,651,067**	**$ 7,155,010**

NSPM Total Company	2015	2016	2017	2018	2019	2020	Total
Gas Intangible	$ 169,118	$ 2,138,962	$ 57,719	$ 1,472,242	$ 2,288,947	$ 708	**$ 10,601,127**
Gas Transmission (ND Only)	48,749	18,011	33,337	97,863	239,296	342,882	**1,234,726**
Gas Distribution (ND Only)	6,397,128	5,895,555	6,891,489	8,204,838	8,595,786	10,566,089	**76,713,815**
Gas General	4,064,951	3,110,913	3,557,966	10,299,348	4,608,680	7,710,861	**70,521,189**
Gas Production	347,787	7,537,526	514,058	259,500	85,938	136,893	**12,455,004**
Gas Storage	4,363	702,969	707,260	175,009	668,993	4,274,856	**28,973,848**
Gas Subtotal	11,032,095	19,403,937	11,761,829	20,508,800	16,487,640	23,032,289	**200,499,709**
Common Intangible	38,752,935	58,837,506	113,715,066	54,201,092	51,623,842	47,702,519	**519,689,907**
Common General	32,459,254	50,180,646	38,894,171	37,366,404	58,663,306	48,682,370	**476,793,567**
Common Subtotal	71,212,189	109,018,152	152,609,237	91,567,496	110,287,148	96,384,889	**996,483,474**
TOTAL ADDITIONS	**$ 82,244,283**	**$ 128,422,089**	**$ 164,371,066**	**$ 112,076,296**	**$ 126,774,787**	**$ 119,417,178**	**$ 1,196,983,183**

North Dakota Jurisdictionalized	2015	2016	2017	2018	2019	2020	Total
Gas Intangible	$ 19,089	$ 241,429	$ 6,515	$ 166,175	$ 258,358	$ 80	**$ 1,196,570**
Gas Transmission (ND Only)	48,749	18,011	33,337	97,863	239,296	342,882	**1,234,726**
Gas Distribution (ND Only)	6,397,128	5,895,555	6,891,489	8,204,838	8,595,786	10,566,089	**76,713,815**
Gas General	458,819	351,135	401,595	1,162,508	520,191	870,340	**7,959,868**
Gas Production	44,022	954,077	65,068	32,847	10,878	17,327	**1,576,517**
Gas Storage	552	88,980	89,523	22,152	84,679	541,098	**3,667,423**
Gas Subtotal	6,968,359	7,549,187	7,487,527	9,686,382	9,709,187	12,337,817	**92,348,919**
Common Intangible	426,050	646,860	1,250,183	595,887	567,553	524,441	**5,713,471**
Common General	234,680	362,806	281,205	270,159	424,136	351,974	**3,447,217**
Common Subtotal	660,730	1,009,666	1,531,388	866,046	991,688	876,415	**9,160,688**
TOTAL ADDITIONS	**$ 7,629,089**	**$ 8,558,853**	**$ 9,018,915**	**$ 10,552,428**	**$ 10,700,876**	**$ 13,214,232**	**$ 101,509,607**

Northern States Power Company - North Dakota: Gas & Common

Schedule 3 - 2021 to 2022 Plant-In-Service Rollforward

	2021				2022			
	Beginning Balance 1/1/2021	**Additions**	**Retirements**	**Transfers & Adjustments**	**Additions**	**Retirements**	**Transfers & Adjustments**	**Ending Balance 12/31/2022**
Gas Intangible	$ 8,574,069	$ 1,915,820	$ -	$ -	$ -	$ -	$ -	$ 10,489,889
Gas Transmission (ND Only)	3,930,433	-	(14,441)	-	-	(14,383)	-	3,901,609
Gas Distribution (ND Only)	139,336,670	36,701,042	(1,267,811)	-	13,764,693	(1,212,647)	-	187,321,947
Gas General	72,790,924	15,216,247	-	-	13,350,697	-	-	101,357,868
Gas Production	17,502,655	19,589,133	-	-	10,198,091	-	-	47,289,879
Gas Storage	61,759,654	7,055,028	-	-	9,960,367	-	-	78,775,049
Total Gas Utility	**$ 303,894,405**	**$ 80,477,271**	**$ (1,282,252)**	**$ -**	**$ 47,273,848**	**$ (1,227,030)**	**$ -**	**$ 429,136,241**
Common Intangible	513,593,465	107,755,150	-	-	81,426,244	-	-	702,774,859
Common General	427,142,765	62,073,386	-	-	87,103,579	-	-	576,319,730
Total Common Utility	**$ 940,736,230**	**$ 169,828,536**	**$ -**	**$ -**	**$ 168,529,824**	**$ -**	**$ -**	**$ 1,279,094,589**
Total Gas and Common Utility	**$ 1,244,630,635**	**$ 250,305,807**	**$ (1,282,252)**	**$ -**	**$ 215,803,671**	**$ (1,227,030)**	**$ -**	**$ 1,708,230,830**

Northern States Power Company - North Dakota: Gas & Common

Schedule 3 - 2021 to 2022 Reserve Rollforward

	2021					2022				
	Beginning Balance 1/1/2021	**Depreciation Expense**	**Retirements**	**Salvage / (Cost of Removal)**	**Transfers & Adjustments**	**Depreciation Expense**	**Retirements**	**Salvage / (Cost of Removal)**	**Transfers & Adjustments**	**Ending Balance 12/31/2022**
Gas Intangible	$ 5,883,899	$ 1,186,633	$ -	$ -	$ -	$ 1,168,956	$ -	$ -	$ -	$ 8,239,488
Gas Transmission (ND Only)	1,606,094	65,877	(14,441)	(161)	-	65,650	(14,383)	(14)	-	1,708,622
Gas Distribution (ND Only)	56,383,033	3,777,082	(1,267,811)	(246,532)	-	4,487,763	(1,212,647)	(857,583)	-	61,063,304
Gas General	35,091,484	3,710,143	-	522,238	27,282	4,497,034	-	(46,528)	36,195	43,837,848
Gas Production	14,710,729	2,947,642	-	(272,680)	41	3,769,603	-	(5,295)	(77)	21,149,964
Gas Storage	56,626,808	6,030,228	-	(882,812)	101	3,237,220	-	(99,006)	22,793	64,935,332
Total Gas Utility	**$ 170,302,047**	**$ 17,717,606**	**$ (1,282,252)**	**$ (879,947)**	**$ 27,424**	**$ 17,226,225**	**$ (1,227,030)**	**$ (1,008,426)**	**$ 58,911**	**$ 200,934,559**
Common Intangible	278,314,320	55,787,544	-	-	1,381	63,869,239	-	-	3,129	397,975,613
Common General	144,315,937	38,939,774	-	1,146,513	42,575	39,709,833	-	(1,028,651)	(12,025)	223,113,956
Total Common Utility	**$ 422,630,257**	**$ 94,727,318**	**$ -**	**$ 1,146,513**	**$ 43,956**	**$ 103,579,073**	**$ -**	**$ (1,028,651)**	**$ (8,896)**	**$ 621,089,569**
Total Gas and Common Utility	**$ 592,932,304**	**$ 112,444,924**	**$ (1,282,252)**	**$ 266,566**	**$ 71,380**	**$ 120,805,298**	**$ (1,227,030)**	**$ (2,037,077)**	**$ 50,015**	**$ 822,024,128**

			Total Company Unallocated				North Dakota Allocated			
Functional Class	**Project ID**	**Project Description**	**2020**	**2021**	**2022**	**Grand Total**	**2020**	**2021**	**2022**	**Grand Total**
Common General Plant	D.0001810.119	Marshall Operations Center Developm	408,686	14,100,000	17,000,000	31,508,686	2,955	101,943	122,910	227,808
Common General Plant	D.0002181.005	ITC-Strategic Fiber Deploy -HW MN	7,227,510	7,279,922	5,564,234	20,071,666	52,255	52,634	40,229	145,118
Common General Plant	D.0002354.001	ITC-PC Refreshes-Routine HW-NSPM	4,287,671	3,450,390	2,000,000	9,738,061	31,000	24,946	14,460	70,406
Common General Plant	D.0001813.166	St Cloud Cold Storage		266,617	7,379,082	7,645,699	-	1,928	53,351	55,278
Common General Plant	D.0002011.013	ITC - WAN Routine HW NSPMN	1,263,374	3,527,408	2,335,788	7,126,570	9,134	25,503	16,888	51,525
Common General Plant	D.0002376.001	ITC-Infrastructure Modernization HW			5,000,000	5,000,000	-	-	36,150	36,150
Common General Plant	D.0001806.111	414 Nic Data Center Maximum Build		4,728,909		4,728,909	-	34,190	-	34,190
Common General Plant	D.0002213.001	ITC-Purch 2020 Storage HW MN	4,159,676	542,021		4,701,698	30,074	3,919	-	33,993
Common General Plant	D.0002258.005	Xcel Lab MN Reno	1,389,211	3,301,626		4,690,837	10,044	23,871	-	33,915
Common General Plant	D.0001813.036	Grand Forks Office Renovation		335,961	4,352,068	4,688,029	-	2,429	31,465	33,894
Common General Plant	D.0001806.041	414 Nic Chillers and Cooling Tower	3,904,577	1,191		3,905,768	28,230	9	-	28,239
Common General Plant	D.0001806.040	414 Nic AHU Rplc	156,325	2,327,500	1,263,500	3,747,324	1,130	16,828	9,135	27,093
Common General Plant	D.0001813.148	Albany New Construction			3,746,279	3,746,279	-	-	27,086	27,086
Common General Plant	D.0001834.011	Rice St Warehouse Roof			3,739,703	3,739,703	-	-	27,038	27,038
Common General Plant	D.0002210.005	ITC-IT INFS Ref Valkyrie HW MN	3,451,189	29,946		3,481,135	24,952	217	-	25,169
Common General Plant	D.0002356.001	ITC - IT INFS Network Refresh HW NS		1,807,377	1,625,000	3,432,377	-	13,067	11,749	24,816
Common General Plant	D.0001781.036	Security Projects - Common - MN	10,161	1,696,182	1,716,876	3,423,219	73	12,263	12,413	24,750
Common General Plant	A.0006056.003	MN-Dist Fleet New Unit Purchase Com	1,046,397	1,306,000	995,500	3,347,897	20,367	25,420	19,376	65,163
Common General Plant	D.0002376.004	ITC-Tanzu VRail HW MN	20,714	3,187,506		3,208,220	150	23,046	-	23,195
Common General Plant	D.0001806.042	414 Nic ElevatorModernization-Ph1	1,510,180	806,000	806,000	3,122,179	10,919	5,827	5,827	22,573
Common General Plant	A.0006056.246	MN - Dist Fleet Transp Tools Common	1,149,785	1,100,000	570,000	2,819,785	8,313	7,953	4,121	20,387
Common General Plant	D.0002021.001	Purch Facility IT Investments HW MN	206,275	969,099	1,432,044	2,607,418	1,491	7,007	10,354	18,852
Common General Plant	D.0002340.008	ITC - Oracle Exadata Refresh HW MN	2,168,956	431,852	100	2,600,908	15,682	3,122	1	18,805
Common General Plant	D.0002212.005	ITC-SAP Upgrade GO HW MN	481,377	2,106,200		2,587,577	3,480	15,228	-	18,708
Common General Plant	99563127	CWIP/RWIP Suspense	2,605,961	(23,578)		2,582,383	18,841	(170)	-	18,671
Common General Plant	D.0001811.105	St Cloud Pavement Rplc		167,223	1,956,511	2,123,734	-	1,209	14,146	15,355
Common General Plant	D.0001823.079	Grand Forks Roof Replacement	80,827	1,994,104		2,074,931	584	14,417	-	15,002
Common General Plant	D.0002137.006	ITC-Infrastructure HW MN		2,074,057		2,074,057	-	14,995	-	14,995
Common General Plant	D.0001806.100	Centre Pt Boilers-VAVs Rplc		1,900,000		1,900,000	-	13,737	-	13,737
Common General Plant	D.0001811.021	Grand Forks Yard Pavement	1,753,891			1,753,891	12,681	-	-	12,681
Common General Plant	D.0002211.005	ITC-Purch 2020 Planned PC HW MN	1,647,486	547		1,648,033	11,911	4	-	11,915
Common General Plant	D.0002011.007	ITC-2020-21 WAN Circuit HW MN	1,637,364	6,256		1,643,619	11,838	45	-	11,883
Common General Plant	D.0002373.001	ITC-Motorola LMR Core HW MN	742,706	781,817		1,524,522	5,370	5,653	-	11,022
Common General Plant	D.0002083.005	ITC-Windows OS Upgrade GO HW MN	1,248,995	262,989		1,511,984	9,030	1,901	-	10,932
Common General Plant	D.0002269.009	ITC-OT Shared Services Ph 2 HW MN			1,500,000	1,500,000	-	-	10,845	10,845
Common General Plant	D.0002374.001	ITC-User Modernization HW MN		500,000	1,000,000	1,500,000	-	3,615	7,230	10,845
Common General Plant	D.0001811.088	Rice St East Yard Rplc			1,494,369	1,494,369	-	-	10,804	10,804
Common General Plant	D.0001823.082	Newport Roof Replacement		75,000	1,407,114	1,482,114	-	542	10,173	10,716
Common General Plant	D.0001813.129	Newport Siding Replacement		100,000	1,215,747	1,315,747	-	723	8,790	9,513
Common General Plant	D.0002210.011	ITC-IT INFS Ref Non-Valyrie HW CO	1,078,852	77,035		1,155,886	7,800	557	-	8,357
Common General Plant	D.0002011.008	ITC-2020-21 WAN Black Dog HW MN	815,966	200,782		1,016,748	5,899	1,452	-	7,351
Common General Plant	D.0001779.244	Unbudgeted Emergencies - Common - M		500,000	500,000	1,000,000	-	3,615	3,615	7,230
Common General Plant	D.0002109.005	ITC-Rugged Tablets Refresh Routine		500,000	500,000	1,000,000	-	3,615	3,615	7,230
Common General Plant	D.0002282.007	ITC-Mainframe Modernization-HW MN	51,164	940,350		991,514	370	6,799	-	7,169
Common General Plant	D.0001813.008	Faribault SC Renovation	109,555	869,099		978,653	792	6,284	-	7,076
Common General Plant	D.0002211.014	ITC-Purch 2020 Plan PC Pandemic MN	919,258	48,245		967,504	6,646	349	-	6,995
Common General Plant	D.0002169.007	ITC - Teradata Hadoop HW NSPM	952,515	5,141		957,655	6,887	37	-	6,924
Common General Plant	D.0001814.027	Electrical - Common - MN - Routine	247,769	705,100		952,868	1,791	5,098	-	6,889
Common General Plant	D.0001810.114	Newport Outbuilding Construction	58,116	872,953		931,069	420	6,311	-	6,732
Common General Plant	D.0001810.115	White Bear Lake Outbuilding Constru	59,489	853,559		913,047	430	6,171	-	6,601
Common General Plant	A.0006056.206	MN-Dist Fleet New Unit Purchase Com	265,625	344,000	254,500	864,125	5,170	6,696	4,954	16,819
Common General Plant	D.0002210.020	ITC - Infoblox Ref HW MN	758,215	85,890		844,106	5,482	621	-	6,103
Common General Plant	D.0001811.087	Rice St Atwater Empl Lot Rplc			827,029	827,029	-	-	5,979	5,979
Common General Plant	D.0001814.065	Rice St Elec Service Rplc	794,648	22,878		817,526	5,745	165	-	5,911
Common General Plant	D.0002355.001	ITC-Printer Refreshes-Routine HW-NS	186,336	296,793	320,000	803,129	1,347	2,146	2,314	5,807
Common General Plant	D.0001823.012	NSPM Energy Management		400,000	400,000	800,000	-	2,892	2,892	5,784
Common General Plant	D.0001900.049	PURCH FAN HW CM COMM MN	593,376	190,467		783,844	4,290	1,377	-	5,667
Common General Plant	D.0002082.015	ITC-VCE Phase 3 HW MN	436,254	339,462		775,716	3,154	2,454	-	5,608
Common General Plant	A.0006059.483	Tools & Equipment - Common - MN	61,900	350,000	350,000	761,900	448	2,531	2,531	5,509

			Total Company Unallocated				North Dakota Allocated			
Functional Class	**Project ID**	**Project Description**	**2020**	**2021**	**2022**	**Grand Total**	**2020**	**2021**	**2022**	**Grand Total**
Common General Plant	D.0002283.001	ITC - Avaya Ref Cloud Deployment MN	365,146	392,675		757,821	2,640	2,839	-	5,479
Common General Plant	D.0001834.049	Red Wing Roof Rplc		751,572		751,572	-	5,434	-	5,434
Common General Plant	D.0002375.001	ITC-Bundle for Mobility HW MN		250,000	500,000	750,000	-	1,808	3,615	5,423
Common General Plant	A.0006059.020	MN-DistLogistics	271,424	233,000	233,000	737,424	1,962	1,685	1,685	5,332
Common General Plant	A.0006056.255	Fleet-PHEV-NSPM < $50K COMMON			735,000	735,000	-	-	14,306	14,306
Common General Plant	A.0006056.288	Fleet-PHEV-NSPM Dist < $50K COMMON		735,000		735,000	-	14,306	-	14,306
Common General Plant	D.0002384.003	ITC-Analog Security Camera Routine		728,500		728,500	-	5,267	-	5,267
Common General Plant	D.0002011.011	ITC - WAN HW MN	604,003	90,467		694,470	4,367	654	-	5,021
Common General Plant	D.0001806.106	Mechanical - Common - MN - Routine	311,375	19,633	325,000	656,008	2,251	142	2,350	4,743
Common General Plant	D.0001823.087	Misc Bldg - MN - Common - Routine	596,502	49,421		645,923	4,313	357	-	4,670
Common General Plant	D.0001811.095	Montrose Apron Rplc	31,732	593,671		625,403	229	4,292	-	4,522
Common General Plant	D.0002370.003	ITC-F5 Renewal HW HW MN	511,579	112,444		624,023	3,699	813	-	4,512
Common General Plant	D.0001806.109	Grand Forks Mechanical projects		602,006		602,006	-	4,353	-	4,353
Common General Plant	D.0001806.090	Fargo Co-Ray Vac Heaters	33,102	562,039		595,141	239	4,064	-	4,303
Common General Plant	D.0002106.005	ITC-VoIP Refresh-HW MN	373,758	194,685		568,443	2,702	1,408	-	4,110
Common General Plant	D.0002192.001	ITC-Purch 2019 ITINFS Ref HW MN	529,401	(3,751)		525,650	3,828	(27)	-	3,800
Common General Plant	D.0002258.003	Xcel Lab MN Tech	501,529	2,727		504,256	3,626	20	-	3,646
Common General Plant	D.0001811.102	Winona Parking Lot Rplc	30,479	461,761		492,239	220	3,339	-	3,559
Common General Plant	D.0001783.004	Purch LMR HW MN	478,715	8,998		487,714	3,461	65	-	3,526
Common General Plant	D.0002210.001	BUD-ITC-Purch 2020 IT INFS Ref HW M	427,827	28,977		456,803	3,093	210	-	3,303
Common General Plant	A.0005014.096	Office Furn & Equipment - Common -	442,353	867		443,220	3,198	6	-	3,204
Common General Plant	D.0001806.089	414 Nic UPS battery Rplc #1,2			420,000	420,000	-	-	3,037	3,037
Common General Plant	D.0001813.121	Faribault Siding Replacement	393,794	10,038		403,832	2,847	73	-	2,920
Common General Plant	D.0002148.015	ITC-Planned Printer Ref HW MN	401,451	309		401,761	2,902	2	-	2,905
Common General Plant	D.0001813.122	HQ Conf Room Upgrade			400,000	400,000	-	-	2,892	2,892
Common General Plant	D.0002258.002	Xcel Lab MN Furn	373,369	2,617		375,986	2,699	19	-	2,718
Common General Plant	D.0002106.001	Purch VOIP Refresh HW MN			375,000	375,000	-	-	2,711	2,711
Common General Plant	D.0002365.001	ITC-Application Performance Mon HW	48,027	281,725		329,751	347	2,037	-	2,384
Common General Plant	D.0001834.053	Red Wing Roof Rplc	213,681	99,505		313,185	1,545	719	-	2,264
Common General Plant	D.0002401.001	ITC-Aclara Upgrade HW MN		278,891		278,891	-	2,016	-	2,016
Common General Plant	D.0001811.062	Roads & Gates - Common - MN - Routi	258,488	12,924		271,412	1,869	93	-	1,962
Common General Plant	D.0002082.006	Purch Video Conf HW MN	239,206			239,206	1,729	-	-	1,729
Common General Plant	A.0006059.024	MN-Dist Tools Common	9,577	113,000	113,000	235,577	69	817	817	1,703
Common General Plant	D.0002011.004	ITC-Purch WAN Circuit HW MN	230,922			230,922	1,670	-	-	1,670
Common General Plant	A.0006056.254	Fleet-PHEV-NSPM > $50K COMMON			220,000	220,000	-	-	4,282	4,282
Common General Plant	A.0001727.001	COS-CAP-UAS-NSPM-Common	87,228	50,000	75,000	212,228	631	362	542	1,534
Common General Plant	D.0002146.005	Purch SPAM Filter HW MN		200,000		200,000	-	1,446	-	1,446
Common General Plant	D.0001811.101	St Cloud Perimeter Fencing & Gates	188,018	309		188,328	1,359	2	-	1,362
Common General Plant	D.0001840.108	Purch Sec Camera HW MN	184,649	(442)		184,207	1,335	(3)	-	1,332
Common General Plant	D.0001811.056	Newport Trench Drain Rplc	160,757			160,757	1,162	-	-	1,162
Common General Plant	D.0002194.016	ITC-Purch Server HW MN-PI-Nutanix	151,735	(874)		150,860	1,097	(6)	-	1,091
Common General Plant	D.0001810.116	Rice Street Meter Shop Expansion			150,000	150,000	-	-	1,085	1,085
Common General Plant	D.0002281.002	ITC - MN System Repl. Verint Call H	140,128			140,128	1,013	-	-	1,013
Common General Plant	D.0002225.009	ITC Data Center Refresh HW MN	113,148	24,950		138,098	818	180	-	998
Common General Plant	D.0002210.016	ITC - IT INFS F5 Equip Pan HW MN	137,609			137,609	995	-	-	995
Common General Plant	D.0002308.008	ITC-BUD Upgrade HW MN		132,500		132,500	-	958	-	958
Common General Plant	D.0002195.009	ITC-Puch Storage NTAP GO HW MN	123,885	5,121		129,005	896	37	-	933
Common General Plant	D.0002194.001	ITC-Purch 2019 Plan Server HW MN	105,819	7,556		113,375	765	55	-	820
Common General Plant	D.0002344.005	ITC OT Monitoring 2020 HW MN	109,063			109,063	789	-	-	789
Common General Plant	D.0001812.007	Plumbing - Common - MN Routine	66,467	40,650		107,117	481	294	-	774
Common General Plant	D.0002193.005	ITC-Purch 2019 Printer MN	106,684			106,684	771	-	-	771
Common General Plant	D.0001839.862	Purch Active Dir HW GO MN	105,364			105,364	762	-	-	762
Common General Plant	D.0001806.110	Newport HVAC & Electrical Rplc			100,001	100,001	-	-	723	723
Common General Plant	D.0001810.044	Structural - Common - MN - Routine	90,795	7,391		98,186	656	53	-	710
Common General Plant	D.0001834.045	Faribault Roof Rplc	94,555			94,555	684	-	-	684
Common General Plant	D.0001823.095	414 Nic Stairwell Flooring Rplc	94,069			94,069	680	-	-	680
Common General Plant	A.0006059.478	Logistics - Security Equipment		38,000	44,000	82,000	-	275	318	593
Common General Plant	D.0002187.007	ITC-Purch Cyber Security HW GO MN	81,500			81,500	589	-	-	589
Common General Plant	A.0005014.099	Office Furn & Equipment - Common -		40,000	40,000	80,000	-	289	289	578

			Total Company Unallocated				North Dakota Allocated			
Functional Class	**Project ID**	**Project Description**	**2020**	**2021**	**2022**	**Grand Total**	**2020**	**2021**	**2022**	**Grand Total**
Common General Plant	D.0002281.001	ITC - NSP MN System Replacement	76,094	977		77,072	550	7	-	557
Common General Plant	D.0002223.012	ITC-Customer Care IVR Up HW MN		72,425		72,425	-	524	-	524
Common General Plant	D.0002195.001	ITC-Purch 2019 Storage HW MN	67,172			67,172	486	-	-	486
Common General Plant	D.0001814.076	EV Charging Stations - MN - CM	65,249			65,249	472	-	-	472
Common General Plant	D.0002194.012	ITC-Purch VDI Nodes HW MN	60,935			60,935	441	-	-	441
Common General Plant	D.0002294.005	ITC-UI Stabilization FMS-HW-MN	59,806	500		60,306	432	4	-	436
Common General Plant	D.0002270.001	ITC - eSOMS HW MN	58,801			58,801	425	-	-	425
Common General Plant	D.0002257.001	ITC-Purch Data Discovery HW MN	58,052			58,052	420	-	-	420
Common General Plant	D.0002310.006	ITC UI CREV and RIS w PlannerDash H	55,186			55,186	399	-	-	399
Common General Plant	D.0002083.009	ITC-Windows OS Upgrade-Nutanix HW M	50,981	3,009		53,990	369	22	-	390
Common General Plant	D.0002098.018	ITC-Purch CyberCIP HW MN	52,516			52,516	380	-	-	380
Common General Plant	D.0001813.146	414 Nic Window Rplc Storefronts	48,251			48,251	349	-	-	349
Common General Plant	D.0002018.001	Purch 10GBackhaul HW MN-BSPRJ000117	40,445			40,445	292	-	-	292
Common General Plant	D.0001781.063	NSP-M Centre Pointe AMAG	11,126	27,088		38,214	80	196	-	276
Common General Plant	D.0002011.005	ITC-Purch WAN Circuit HW ND	38,191			38,191	276	-	-	276
Common General Plant	A.0006059.473	Logistics - NSPM - Tools - ND		18,000	18,000	36,000	-	130	130	260
Common General Plant	A.0006056.257	Fleet-PHEV-NSPM-ND-COMMON			35,000	35,000	-	-	681	681
Common General Plant	A.0006056.291	Fleet-PHEV-NSPM-ND-Dist COMMON		35,000		35,000	-	681	-	681
Common General Plant	D.0002011.006	ITC-Purch WAN Circuit HW SD	32,261			32,261	233	-	-	233
Common General Plant	D.0001813.057	Rice St LL Renovation	30,104			30,104	218	-	-	218
Common General Plant	A.0006059.477	Logistics - Fencing - NSPM		11,000	11,000	22,000	-	80	80	159
Common General Plant	A.0006059.479	Logistics Security Eqiupment N		11,000	11,000	22,000	-	80	80	159
Common General Plant	D.0002076.001	Purch Tapeless Data HW MN	21,955			21,955	159	-	-	159
Common General Plant	D.0002190.001	ITC-Purch 2019 Handheld Mobile HW M	21,621			21,621	156	-	-	156
Common General Plant	D.0001806.075	Mechanical - Common - ND - Routine	21,494			21,494	155	-	-	155
Common General Plant	D.0001806.068	Montrose Generator Rplc	18,835			18,835	136	-	-	136
Common General Plant	D.0001821.287	2018 Unplanned PC MN	16,787			16,787	121	-	-	121
Common General Plant	D.0002329.001	ITC-Upgrade Corporate Financial M H	14,773			14,773	107	-	-	107
Common General Plant	D.0002193.001	ITC-Purch 2019 Plan PC HW MN	14,063			14,063	102	-	-	102
Common General Plant	D.0002315.005	ITC-MFA-Maturation-HW MN		10,930		10,930	-	79	-	79
Common General Plant	D.0002165.008	ITC-Purch OT Monitor DRAGOS HW MN	10,241			10,241	74	-	-	74
Common General Plant	D.0001813.176	Winona Tenant Build Out	9,729			9,729	70	-	-	70
Common General Plant	D.0001781.053	MN Security Projects - Common	9,403			9,403	68	-	-	68
Common General Plant	D.0001811.024	Newport Yard Pavement	8,176			8,176	59	-	-	59
Common General Plant	D.0001813.123	Mankato Make Up Air Units	7,811			7,811	56	-	-	56
Common General Plant	D.0002320.001	ITC - VDI Refresh HW MN	6,316	206		6,523	46	1	-	47
Common General Plant	D.0001804.399	Purch Wireless HW SD	5,874			5,874	42	-	-	42
Common General Plant	D.0002203.005	ITC-Purch PTT Mobile HW MN	5,341			5,341	39	-	-	39
Common General Plant	D.0001814.040	414 Nic Electric Heater Update	3,628			3,628	26	-	-	26
Common General Plant	D.0001806.096	61ce St Freight Elevator Jack Rplc	2,895			2,895	21	-	-	21
Common General Plant	D.0002206.007	ITC-Purch Security AMAG HW MN	1,493	722		2,216	11	5	-	16
Common General Plant	D.0002011.001	Purch WAN HW MN-BSPRJ0001167	1,971			1,971	14	-	-	14
Common General Plant	D.0001839.020	2016 Planned Server Refresh MN	1,780			1,780	13	-	-	13
Common General Plant	D.0002194.005	ITC-Purch 2019 Plan Server HW ND	954			954	7	-	-	7
Common General Plant	D.0001814.063	Electrical - Common - ND Routine	291			291	2	-	-	2
Common General Plant	D.0002194.011	ITC-Purch 2019 Plan Server HW MN	171			171	1	-	-	1
Common General Plant	D.0001818.110	Purch SOC Expansion HW MN	138			138	1	-	-	1
Common General Plant	D.0001839.598	Purch Network Radio Grand Forks ND	120			120	1	-	-	1
Common General Plant	D.0002298.008	ITC-UAS Fleet Mngmt HW MN		100		100	-	1	-	1
Common General Plant	99563129	CWIP/RWIP Suspense	17			17	0	-	-	0
Common General Plant	D.0001813.086	414 Nic Window Rplc Ph 2	-			-	-	-	-	-
Common General Plant	D.0001834.003	Centre Poine Roof Replacement	-			-	-	-	-	-
Common General Plant	D.0001840.130	Purch Sec Camera Sioux Falls SD	(100)			(100)	(1)	-	-	(1)
Common General Plant	D.0001840.104	Purch Data Power PDU Net HW GO MN	(273)			(273)	(2)	-	-	(2)
Common General Plant	D.0002123.001	Purch Security Camera HW MN	(1,260)			(1,260)	(9)	-	-	(9)
Common General Plant	A.0005014.116	Rice St Furniture Rplc	(1,427)			(1,427)	(10)	-	-	(10)
Common General Plant	A.0006056.262	NSPM-Fleet-SALVAGE-COMMON	(5,405)			(5,405)	(105)	-	-	(105)
Common General Plant	A.0006059.427	Tools & Equipment	(6,356)			(6,356)	(46)	-	-	(46)
Common General Plant	D.0002245.007	ITC-Purch AutoSys Ref HW GO MN	(11,166)			(11,166)	(81)	-	-	(81)

			Total Company Unallocated				North Dakota Allocated			
Functional Class	**Project ID**	**Project Description**	**2020**	**2021**	**2022**	**Grand Total**	**2020**	**2021**	**2022**	**Grand Total**
Common General Plant	D.0001839.107	2016 Storage Project MN	(12,279)			(12,279)	(89)	-	-	(89)
Common General Plant	D.0001825.009	Purch Perimeter Security HW MN	(12,309)			(12,309)	(89)	-	-	(89)
Common General Plant	D.0001840.007	Purch 2017 Storage Ref MN	(34,061)			(34,061)	(246)	-	-	(246)
Common General Plant	D.0001804.054	2013 Wireless HW MN	(34,103)			(34,103)	(247)	-	-	(247)
Common General Plant	D.0002059.001	BUD-IT Blanket-Net Strategy HW MN			(99,828)	(99,828)	-	-	(722)	(722)
Common General Plant	D.0002181.003	ITC - Strategic Fiber HW MN	(230,184)			(230,184)	(1,664)	-	-	(1,664)
Common General Plant	D.0002192.012	ITC - Purch ITINFS Valkyrie HW MN	(1,540,120)	(144,764)		(1,684,884)	(11,135)	(1,047)	-	(12,182)
Common Intangible Plant	D.0002061.001	IT-Blanket-Service Delivery SW MN			44,509,860	44,509,860	-	-	489,341	489,341
Common Intangible Plant	D.0001781.065	BUD - OT Security Program Co10		10,164,312	6,786,756	16,951,068	-	111,746	74,614	186,360
Common Intangible Plant	D.0002125.001	DR Tech SW MN		5,030,000	5,030,000	10,060,000	-	55,300	55,300	110,600
Common Intangible Plant	D.0002395.007	ITC-Digital Ops Comm SW 200184 MN	294,756	8,877,133		9,171,888	3,241	97,595	-	100,836
Common Intangible Plant	D.0002283.009	ITC - Avaya Ref Cloud Depl MN SW-10	5,591,543	1,635,005		7,226,549	61,473	17,975	-	79,449
Common Intangible Plant	D.0002240.002	ITC - HCM Kronos Timekeepin SW 2001	250,727	2,594,139	3,654,255	6,499,120	2,756	28,520	40,175	71,451
Common Intangible Plant	D.0002153.001	Technology License SW-MN		3,761,500	2,507,670	6,269,170	-	41,354	27,569	68,923
Common Intangible Plant	D.0002240.006	ITC - HCM Core Payrll Bnfts SW 2001	251,310	2,132,682	3,654,255	6,038,247	2,763	23,447	40,175	66,384
Common Intangible Plant	D.0002246.005	Dist Intellegence NSPM		2,105,933	3,481,602	5,587,535	-	23,153	38,277	61,429
Common Intangible Plant	D.0002223.006	ITC-Customer Care IVR Up SW 200162	2,180,827	2,480,162		4,660,989	23,976	27,267	-	51,243
Common Intangible Plant	D.0002250.003	CXT-Cust API PH1 SW MN-10781	4,002,792	313,104		4,315,896	44,007	3,442	-	47,449
Common Intangible Plant	D.0002246.001	BUD-CXT NSPMN			4,182,244	4,182,244	-	-	45,980	45,980
Common Intangible Plant	D.0002251.003	CXT-Cust Data SW MN-10782	3,424,428	308,450		3,732,878	37,648	3,391	-	41,039
Common Intangible Plant	D.0002150.010	ITC- Tech Licenses - VMWare SW MN	3,627,924	994		3,628,918	39,885	11	-	39,896
Common Intangible Plant	D.0002366.003	ITC-Service Now SW 200074 MN	2,549,308	890,401		3,439,709	28,027	9,789	-	37,816
Common Intangible Plant	D.0002180.018	ITC-TAHA WS3-SW-MN	1,832,431	1,566,257		3,398,688	20,146	17,219	-	37,365
Common Intangible Plant	D.0002251.007	CXT-Cust Data SW Ph2-NSPM		3,200,892		3,200,892	-	35,191	-	35,191
Common Intangible Plant	D.0002273.003	CEC-Builders Call SW MN-10723	2,988,447	138,516		3,126,963	32,855	1,523	-	34,378
Common Intangible Plant	D.0002020.015	BUD-SAP Continous Improve SW MN		890,445	2,226,000	3,116,445	-	9,790	24,473	34,262
Common Intangible Plant	D.0002250.007	BUD-CXT-Cust API PH 2 SW MN		2,948,039		2,948,039	-	32,411	-	32,411
Common Intangible Plant	D.0002367.001	ITC-Kafka Data Streaming SW 200148	1,645,944	1,187,132		2,833,076	18,096	13,051	-	31,147
Common Intangible Plant	D.0002247.003	CXT-My Acct SW MN-10778	1,829,330	880,765		2,710,095	20,112	9,683	-	29,795
Common Intangible Plant	D.0002326.001	ITC Email Adv Threat Prot SW MN-200	2,660,899	1,996		2,662,896	29,254	22	-	29,276
Common Intangible Plant	D.0002137.010	ITC-CRS Tech Stack SW 200171 MN	446,969	2,067,427		2,514,396	4,914	22,729	-	27,643
Common Intangible Plant	D.0002020.031	ITC-2021 SAP Ops Reporting SW 20014		2,450,927		2,450,927	-	26,945	-	26,945
Common Intangible Plant	D.0002248.003	CXT-XE COM SW MN-10779	1,559,899	839,924		2,399,823	17,150	9,234	-	26,384
Common Intangible Plant	99562627	CWIP/RWIP Suspense	874,679	1,510,738		2,385,417	9,616	16,609	-	26,225
Common Intangible Plant	D.0002308.001	ITC-BUD Upgrade- SW MN	959,289	1,244,210		2,203,498	10,546	13,679	-	24,225
Common Intangible Plant	D.0002240.014	ITC-HCM Service Now SW 200165 MN		2,075,827		2,075,827	-	22,822	-	22,822
Common Intangible Plant	D.0002370.007	ITC-F5 Renewal SW 200172 MN	2,010,546			2,010,546	22,104	-	-	22,104
Common Intangible Plant	D.0002320.012	ITC-VDI Refresh SW Ph 2 SW 200148 M		1,983,330		1,983,330	-	21,805	-	21,805
Common Intangible Plant	D.0002322.003	ITC-Outage Employee Experience MN	537,086	1,446,179		1,983,265	5,905	15,899	-	21,804
Common Intangible Plant	D.0002253.003	CXT-CIAM SW MN-10787	1,462,925	505,893		1,968,818	16,083	5,562	-	21,645
Common Intangible Plant	D.0002249.003	CXT-Mobile App PH1 SW MN-10780	1,112,001	814,838		1,926,839	12,225	8,958	-	21,184
Common Intangible Plant	D.0002265.001	ITC - 2020 Oracle Licenses SW - MN	1,852,250			1,852,250	20,364	-	-	20,364
Common Intangible Plant	D.0002261.001	ITC - 2021 Oracle Licenses SW - MN		1,816,277		1,816,277	-	19,968	-	19,968
Common Intangible Plant	D.0002373.005	ITC-Motorola LMR Core SW 200184 MN	1,635,891	5,633		1,641,523	17,985	62	-	18,047
Common Intangible Plant	D.0001805.013	Next Gen MSFT Deploy SW MN -10693	1,966,288	(361,772)		1,604,516	21,617	(3,977)	-	17,640
Common Intangible Plant	D.0002074.006	ITC-Ent Data Mgmt Tool SW 200074 MN	2,170	1,559,394		1,561,564	24	17,144	-	17,168
Common Intangible Plant	D.0002365.005	ITC-Appication Performanc SW 200171	1,518,053	35,014		1,553,067	16,689	385	-	17,074
Common Intangible Plant	D.0001805.017	ITC-Pandemic-Next Gen MSFT SW MN	1,434,938	63,852		1,498,790	15,776	702	-	16,478
Common Intangible Plant	D.0002390.001	ITC-Billing & Payments NSPM		1,418,318		1,418,318	-	15,593	-	15,593
Common Intangible Plant	D.0002393.001	ITC-Outages NSPM		1,393,541		1,393,541	-	15,321	-	15,321
Common Intangible Plant	D.0002389.003	ITC-Agent 360 NSPM		1,383,683		1,383,683	-	15,212	-	15,212
Common Intangible Plant	D.0002329.003	ITC-Upgrade Corporate Fina SW 20009	332,810	957,618		1,290,428	3,659	10,528	-	14,187
Common Intangible Plant	D.0002273.007	CXT-NCC SW Ph2-NSPM		1,278,322		1,278,322	-	14,054	-	14,054
Common Intangible Plant	D.0002284.001	ITC-Emptoris Replacement-SW MN	1,011,758	261,354		1,273,112	11,123	2,873	-	13,997
Common Intangible Plant	D.0002310.001	ITC UI CREV RIS w PlnrDash SW MN-20	652,628	619,327		1,271,955	7,175	6,809	-	13,984
Common Intangible Plant	D.0002392.001	ITC-Notifications NSPM		1,257,308		1,257,308	-	13,823	-	13,823
Common Intangible Plant	D.0002386.001	ITC-Ansible Licenses SW 200172 MN	1,236,554			1,236,554	13,595	-	-	13,595
Common Intangible Plant	D.0002364.003	ITC-BS Resiliency SW 200074 MN	1,205,055			1,205,055	13,248	-	-	13,248
Common Intangible Plant	D.0001804.355	CIP Substation Ph2 SW MN -10659	504,338	528,136		1,032,474	5,545	5,806	-	11,351

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Functional Class	**Project ID**	**Project Description**	**2020**	**2021**	**2022**	**Grand Total**	**2020**	**2021**	**2022**	**Grand Total**
Common Intangible Plant	D.0002032.006	ITC-Cash Mngmt Sys Replcmnt-SW MN	221,885	761,217		983,102	2,439	8,369	-	10,808
Common Intangible Plant	D.0002113.006	ITC-Purchase Power Agrmnt-SW MN	118,621	841,320		959,941	1,304	9,249	-	10,554
Common Intangible Plant	D.0002391.001	ITC-NL/IVR NSPM		848,442		848,442	-	9,328	-	9,328
Common Intangible Plant	D.0002340.001	ITC Oracle Exadata Refresh SW MN-20	754,173	39,810		793,984	8,291	438	-	8,729
Common Intangible Plant	D.0002285.001	ITC-General Counsel Doc Mgmt-SW MN	674,788	110,336		785,124	7,419	1,213	-	8,632
Common Intangible Plant	D.0002385.003	ITC-RationalLic2020 SW 200074 MN	775,451			775,451	8,525	-	-	8,525
Common Intangible Plant	D.0002008.019	ITC EDS2-A2A SW MN-200074	96,256	662,549		758,806	1,058	7,284	-	8,342
Common Intangible Plant	D.0002372.003	ITC-Oracle Java Licensing SW 200148	755,218			755,218	8,303	-	-	8,303
Common Intangible Plant	D.0001839.294	Active Directory 2016 SW MN-10737	691,320	6,723		698,044	7,600	74	-	7,674
Common Intangible Plant	D.0001771.014	Cert Key CIP SW MN-10752	11	678,273		678,284	0	7,457	-	7,457
Common Intangible Plant	D.0002020.019	ITC Operational Reporting SW MN-200	605,551	64,520		670,071	6,657	709	-	7,367
Common Intangible Plant	D.0002325.001	ITC Data Loss Prevent 2020 SW MN-20		667,800		667,800	-	7,342	-	7,342
Common Intangible Plant	D.0002312.001	ITC-SailPoint Phase 5-SW MN	499,006	168,256		667,262	5,486	1,850	-	7,336
Common Intangible Plant	D.0002084.008	Software Asset Mgmt SW MN-10729	419,909	142,263		562,172	4,616	1,564	-	6,181
Common Intangible Plant	D.0002297.001	ITC-Upg XpressRequest SW MN	501,115	50,808		551,923	5,509	559	-	6,068
Common Intangible Plant	D.0002347.003	ITC-Risk Assess as Serv SW 200074 M	427,581	101,966		529,547	4,701	1,121	-	5,822
Common Intangible Plant	D.0002300.009	ITC-CRS Data Purge SW 200171 MN		521,598		521,598	-	5,734	-	5,734
Common Intangible Plant	D.0002344.001	ITC OT Monitoring 2020 SW MN-200184	514,994	1,343		516,336	5,662	15	-	5,677
Common Intangible Plant	D.0002235.001	BUD-ITC-SCCM 2021 SW MN		515,790		515,790	-	5,671	-	5,671
Common Intangible Plant	D.0002363.002	ITC-Data Science Models MN	323,258	178,279		501,538	3,554	1,960	-	5,514
Common Intangible Plant	D.0002186.003	CRS Tech Stack 2019 SW MN-10746	494,639	(37,346)		457,292	5,438	(411)	-	5,027
Common Intangible Plant	D.0002082.001	Video Conf SW MN			453,280	453,280	-	-	4,983	4,983
Common Intangible Plant	D.0002277.003	ITC - Crew Time Entry App MN	407,469	26,191		433,661	4,480	288	-	4,768
Common Intangible Plant	D.0002206.003	Security AMAG SW MN-10766	292,224	126,509		418,733	3,213	1,391	-	4,604
Common Intangible Plant	D.0002382.003	Axio Risk Dashboards NSPM	397,105	12,424		409,529	4,366	137	-	4,502
Common Intangible Plant	D.0002305.001	ITC-Primavera Upgrade-SW MN	262,972	144,840		407,812	2,891	1,592	-	4,483
Common Intangible Plant	D.0001787.018	ITC-BS-WS 19 SW Releases - MN 10792	397,380			397,380	4,369	-	-	4,369
Common Intangible Plant	D.0002187.003	Cyber Security Data SW MN-10743	301,307	95,945		397,252	3,313	1,055	-	4,367
Common Intangible Plant	D.0002371.003	Vulnerability and Patch Management		140,033	231,996	372,029	-	1,540	2,551	4,090
Common Intangible Plant	D.0002254.013	RPA Release 2 SW MN - 10788	367,914	1,139		369,054	4,045	13	-	4,057
Common Intangible Plant	D.0002269.017	ITC-OT Environment Upgrade SW 20018		362,083		362,083	-	3,981	-	3,981
Common Intangible Plant	D.0002307.001	ITC-Unifier PPM Tool-SW-MN	221,189	133,920		355,108	2,432	1,472	-	3,904
Common Intangible Plant	D.0002294.001	ITC-UI Stabilization FMS-SW-MN	224,145	125,214		349,359	2,464	1,377	-	3,841
Common Intangible Plant	D.0002378.003	ITC-O365 Email Legal Hold SW 200074	34,352	307,728		342,080	378	3,383	-	3,761
Common Intangible Plant	D.0002041.001	eGRC Phase IV SOx Corp Com SW MN-10	303,333	29,018		332,352	3,335	319	-	3,654
Common Intangible Plant	D.0002300.001	ITC-Enterprise Purge Archive-SW MN	250,716	73,826		324,541	2,756	812	-	3,568
Common Intangible Plant	D.0002309.001	ITC-MRAS Upg to 64 Bit OS-SW MN	136,113	181,652		317,765	1,496	1,997	-	3,494
Common Intangible Plant	D.0002254.007	BUD-RPA Future Releases - MN		302,860		302,860	-	3,330	-	3,330
Common Intangible Plant	D.0002316.001	ITC-CloudSAST_DAST-SW MN-200165	301,603	(851)		300,752	3,316	(9)	-	3,306
Common Intangible Plant	D.0002315.001	ITC-MFA-Maturation-SW MN	290,535	799		291,334	3,194	9	-	3,203
Common Intangible Plant	D.0002189.003	ITC-Virtual Emergency SW MN-10745	272,764			272,764	2,999	-	-	2,999
Common Intangible Plant	D.0002085.005	ITC-landworks upgrade SW 200122 MN	29,250	238,662		267,912	322	2,624	-	2,945
Common Intangible Plant	D.0002008.015	Ent DataBase Security Ph4 SW MN-107	265,584	1,924		267,508	2,920	21	-	2,941
Common Intangible Plant	D.0002383.003	Distributed Intelligence NSPM	22,351	235,275		257,626	246	2,587	-	2,832
Common Intangible Plant	D.0002098.014	CyberArk CIP SW MN-10749	200,158	48,591		248,749	2,201	534	-	2,735
Common Intangible Plant	D.0002037.022	CXT Cust Serv Console SW MN-10786	226,384	21,657		248,041	2,489	238	-	2,727
Common Intangible Plant	D.0002380.003	ITC-Fleet CAM SW 200126 MN	42,515	190,878		233,393	467	2,099	-	2,566
Common Intangible Plant	D.0002073.006	ITC-Safety Observations & SW 20016	80,521	150,803		231,323	885	1,658	-	2,543
Common Intangible Plant	D.0002020.039	ITC-SAP BW Upgrade 2021 SW 200148 M	441	227,768		228,209	5	2,504	-	2,509
Common Intangible Plant	D.0002257.003	ITC-Data Discovery-SW MN	232,302	(4,322)		227,980	2,554	(48)	-	2,506
Common Intangible Plant	D.0002150.005	ITC- Tech Licenses - Microsoft SW M	215,866			215,866	2,373	-	-	2,373
Common Intangible Plant	D.0002269.011	ITC-OT SS Indust Defender SW 200181	205,402	2,120		207,522	2,258	23	-	2,281
Common Intangible Plant	D.0002199.003	CRS Voice Agent SW MN-10753	152,712	40,762		193,473	1,679	448	-	2,127
Common Intangible Plant	D.0002313.001	ITC-Archer 2020-SW MN	121,591	71,027		192,618	1,337	781	-	2,118
Common Intangible Plant	D.0001783.024	ITC-Verint Call Log SW MN-10777	192,543	(161)		192,382	2,117	(2)	-	2,115
Common Intangible Plant	D.0002353.023	ITC-Vertex SW 200074 MN	189,984	2,164		192,148	2,089	24	-	2,112
Common Intangible Plant	D.0002041.013	eGRC Ph IV SOX SW MN-10764	69,797	116,443		186,240	767	1,280	-	2,048
Common Intangible Plant	D.0002209.009	ITC-Itron Mobile App SW 200170 MN	16,308	159,173		175,482	179	1,750	-	1,929
Common Intangible Plant	D.0002353.027	ITC-LMS SW 200165 MN	164,699	1,388		166,087	1,811	15	-	1,826

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Functional Class	**Project ID**	**Project Description**	**2020**	**2021**	**2022**	**Grand Total**	**2020**	**2021**	**2022**	**Grand Total**
Common Intangible Plant	D.0002245.003	AutoSys Ref SW MN-10776	164,351	55		164,405	1,807	1	-	1,807
Common Intangible Plant	D.0001825.089	Host Intrusion SW MN-10684	148,538	1,156		149,693	1,633	13	-	1,646
Common Intangible Plant	D.0002275.001	ITC-PI Integration-SW MN	141,185			141,185	1,552	-	-	1,552
Common Intangible Plant	D.0002346.003	ITC-Legal Hold Custodian SW 200071	117,417	7,792		125,209	1,291	86	-	1,377
Common Intangible Plant	D.0002020.025	ITC-SAP Test Automation SW 200074 M	122,909			122,909	1,351	-	-	1,351
Common Intangible Plant	D.0002276.001	ITC-Documentum 16.4 Upgrade-SW MN	120,407			120,407	1,324	-	-	1,324
Common Intangible Plant	D.0002148.009	ITC-Planned Printer Ref SW MN	111,865			111,865	1,230	-	-	1,230
Common Intangible Plant	D.0002020.043	ITC-TCOE_SAP Test Automate SW 20007		111,300		111,300	-	1,224	-	1,224
Common Intangible Plant	D.0002037.011	CEC-Homesmart Ph2 SW MN-10722	107,399			107,399	1,181	-	-	1,181
Common Intangible Plant	D.0002123.005	ITC-Security Camera Verint-SW MN	106,245	704		106,949	1,168	8	-	1,176
Common Intangible Plant	D.0002045.012	Operation Monitor SW MN-10728	99,711	5,821		105,532	1,096	64	-	1,160
Common Intangible Plant	D.0001787.011	SAP S&O SW Rel 19 NSPM-10733	89,377			89,377	983	-	-	983
Common Intangible Plant	D.0002369.001	ITC-Blue Prism Licenses SW 200074 M	83,463			83,463	918	-	-	918
Common Intangible Plant	D.0002202.003	Multi Auth SW MN-10759	82,963			82,963	912	-	-	912
Common Intangible Plant	D.0002295.001	ITC-FME Upgrade- SW MN	78,850			78,850	867	-	-	867
Common Intangible Plant	D.0002368.001	ITC-Propensity to Pay SW 200171 MN	73,252			73,252	805	-	-	805
Common Intangible Plant	D.0002345.001	ITC Fleet Parts Rplcmnt SW MN-20012	55,724	14,870		70,594	613	163	-	776
Common Intangible Plant	D.0002290.001	ITC-Field Collect Sys Upg-SW MN	64,694			64,694	711	-	-	711
Common Intangible Plant	D.0002317.001	ITC-Cloud Access Scrty Brk SW MN-20	62,087	2,091		64,178	683	23	-	706
Common Intangible Plant	D.0002068.001	ITC-Powerplan Upgrade SW MN-10768	63,206			63,206	695	-	-	695
Common Intangible Plant	D.0002001.017	Sailpoint Ph4 SW MN-10760	56,587			56,587	622	-	-	622
Common Intangible Plant	D.0002353.035	ITC-Hitachi Password ID SW 200074 M	53,315			53,315	586	-	-	586
Common Intangible Plant	D.0002287.001	ITC - EasyPower Lic Purchase SW MN	52,933			52,933	582	-	-	582
Common Intangible Plant	D.0002068.007	ITC-Powerplan Upg Phase1b-SW-MN	52,691	42		52,733	579	0	-	580
Common Intangible Plant	D.0002282.011	ITC-Mainframe Refresh SW 200172 MN			45,330	45,330	-	-	498	498
Common Intangible Plant	D.0001796.053	Net Tools Tel Wireless SW MN-10761	43,549			43,549	479	-	-	479
Common Intangible Plant	D.0002353.047	ITC-Birdcam SW 200074 MN	12,815	25,692		38,508	141	282	-	423
Common Intangible Plant	D.0002320.003	ITC - VDI Refresh SW MN	31,291	6,801		38,092	344	75	-	419
Common Intangible Plant	D.0002259.003	XE1 Wave 5 - Distribution SW-10796	36,711	226		36,937	404	2	-	406
Common Intangible Plant	D.0002291.003	ITC-Gentran Upgrade SW 200171 MN		34,575		34,575	-	380	-	380
Common Intangible Plant	D.0002200.003	ITC-Endpoint Privilege SW MN-10757	34,336			34,336	377	-	-	377
Common Intangible Plant	D.0002254.018	RPA Release 3 SW MN - 10788		30,917		30,917	-	340	-	340
Common Intangible Plant	D.0001839.625	ESB Environment SW MN-10646	28,864			28,864	317	-	-	317
Common Intangible Plant	D.0002166.004	SUM Total Upgrade SW MN-10734	28,065			28,065	309	-	-	309
Common Intangible Plant	D.0002369.007	ITC-Blue Prism Lic Q4 2020 SW 20007	26,429	8		26,437	291	0	-	291
Common Intangible Plant	D.0002165.005	OT Monitor DRAGOS SW MN-10772	23,785			23,785	261	-	-	261
Common Intangible Plant	D.0002376.005	ITC-Binary Tree SW 200074 MN		21,113		21,113	-	232	-	232
Common Intangible Plant	D.0001804.390	ESOM Ph2 SW MN-10687	16,309			16,309	179	-	-	179
Common Intangible Plant	D.0002353.039	ITC-T-Recs SW 200097 MN	12,570	171		12,741	138	2	-	140
Common Intangible Plant	D.0002252.003	ITC-Strategist Replacement SW MN -	12,154			12,154	134	-	-	134
Common Intangible Plant	D.0002268.002	ITC-Endpoint Srvr Security Suite-SW	9,366			9,366	103	-	-	103
Common Intangible Plant	D.0002205.003	Cust Mobile App SW MN-10765	9,220			9,220	101	-	-	101
Common Intangible Plant	D.0002254.003	RPA Release 1 SW MN - 10788	6,719			6,719	74	-	-	74
Common Intangible Plant	D.0002028.004	Customer Identity Access SW MN-1068	5,072			5,072	56	-	-	56
Common Intangible Plant	D.0002020.001	SAP Cont Improve SolMan SW MN-10705	3,339			3,339	37	-	-	37
Common Intangible Plant	D.0002072.001	Replace Meeting Planner SW MN-10738	1,990			1,990	22	-	-	22
Common Intangible Plant	D.0002135.001	Unix Config SW MN-10770	1,338			1,338	15	-	-	15
Common Intangible Plant	D.0001796.031	Net Tools CISCO SW MN-10718	1,156			1,156	13	-	-	13
Common Intangible Plant	D.0002286.001	ITC - OSISoft Licenses Windfarms SW	1,019			1,019	11	-	-	11
Common Intangible Plant	D.0001768.004	Purge and Archive Ph 2 SW MN	912			912	10	-	-	10
Common Intangible Plant	D.0002353.019	ITC-CCQR SW 200171 MN	874			874	10	-	-	10
Common Intangible Plant	D.0002090.001	IT Service Request SW MN-10699	511			511	6	-	-	6
Common Intangible Plant	D.0002143.001	Technology Lic SW MN	501			501	6	-	-	6
Common Intangible Plant	D.0002296.001	ITC Security Remediation SW MN-2000		495		495	-	5	-	5
Common Intangible Plant	D.0002279.001	ITC - Upg Pro, Visio, & Adobe Pro S	429			429	5	-	-	5
Common Intangible Plant	D.0001796.022	Netwrk Tools Mgmt SW MN-10700	390			390	4	-	-	4
Common Intangible Plant	D.0002353.015	ITC-uPerform SW 200165 MN	370			370	4	-	-	4
Common Intangible Plant	D.0002033.008	CommodityXL SW MN -10681	211			211	2	-	-	2
Common Intangible Plant	D.0002008.009	Enterprise Data Ph3 SW MN-10762	194			194	2	-	-	2

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Functional Class	**Project ID**	**Project Description**	**2020**	**2021**	**2022**	**Grand Total**	**2020**	**2021**	**2022**	**Grand Total**
Common Intangible Plant	D.0002348.003	ITC-Upgrade Identity Manag SW 20016	62	41		104	1	0	-	1
Common Intangible Plant	D.0002101.003	eGRC Ph3 SW MN-10719	101			101	1	-	-	1
Common Intangible Plant	D.0002353.043	ITC-BookRunner x SW 200134 MN	74			74	1	-	-	1
Common Intangible Plant	D.0002043.001	Enterprise Learning Upgrade SW MN-1	64			64	1	-	-	1
Common Intangible Plant	D.0001792.166	EMAIL SW MN-10697	41			41	0	-	-	0
Common Intangible Plant	D.0002302.001	ITC-Smallworld Tech Stack- SW MN	0			0	0	-	-	0
Common Intangible Plant	D.0002126.006	ITC - Site Scope & BSM SW MN	0			0	0	-	-	0
Common Intangible Plant	D.0002293.001	ITC-Risk Master Upgr-SW MN	(0)			(0)	(0)	-	-	(0)
Common Intangible Plant	D.0002101.009	eGRC Continuity SW MN-10750	(81)			(81)	(1)	-	-	(1)
Common Intangible Plant	D.0001726.055	Work and Asset Ph 1 SW MN	(784)			(784)	(9)	-	-	(9)
Common Intangible Plant	D.0002100.028	Private Cloud Realize SW MN-10767	(1,252)			(1,252)	(14)	-	-	(14)
Common Intangible Plant	D.0002101.015	eGRC Standard SW MN-10751	(2,509)			(2,509)	(28)	-	-	(28)
Common Intangible Plant	D.0001748.004	Corp Email SW MN	(10,106)			(10,106)	(111)	-	-	(111)
Common Intangible Plant	D.0002090.010	Microfocus SW MN-10721	(13,710)			(13,710)	(151)	-	-	(151)
Common Intangible Plant	D.0002282.001	ITC-Mainframe Modernization-SW MN	(42,001)			(42,001)	(462)	-	-	(462)
Common Intangible Plant	D.0002037.001	CEC-Cust Service Console SW MN-1070	(68,336)			(68,336)	(751)	-	-	(751)
Common Intangible Plant	D.0002037.016	CEC-Builders Call SW MN-10723	(165,064)			(165,064)	(1,815)	-	-	(1,815)
Common Intangible Plant	D.0002272.003	CEC-Homesmart Ph2 SW MN-10722	(2,369,924)			(2,369,924)	(26,055)	-	-	(26,055)
Common Intangible Plant	D.0002396.049	NSPM-SW FERC Rprtng-C	(3,034,968)			(3,034,968)	(33,366)	-	-	(33,366)
Common Intangible Plant	D.0002185.003	Net Auto Platform SW MN-10741	(3,573,157)			(3,573,157)	(39,283)	-	-	(39,283)
Common Intangible Plant	D.0001804.085	BS-Fcst-BD-SW-CM-M		(13,914,519)	9,494,532	(4,419,987)	-	(152,976)	104,383	(48,593)
Gas Distribution Plant	E.0010034.003	ND/Fargo/System Cap. - Pipeline	957,254	25,075,000		26,032,255	957,254	25,075,000	-	26,032,255
Gas Distribution Plant	E.0010002.002	ND - Gas New Services Blanket	3,180,534	3,031,000	3,167,000	9,378,534	3,180,534	3,031,000	3,167,000	9,378,534
Gas Distribution Plant	E.0010002.001	ND - Gas New Mains Blanket	2,290,155	2,057,000	2,150,000	6,497,155	2,290,155	2,057,000	2,150,000	6,497,155
Gas Distribution Plant	E.0010012.001	ND - Gas Main Renewal Blanket	1,559,309	759,000	780,000	3,098,309	1,559,309	759,000	780,000	3,098,309
Gas Distribution Plant	D.0005014.014	ND-Gas Meter Blanket	702,631	657,134	1,200,000	2,559,765	702,631	657,134	1,200,000	2,559,765
Gas Distribution Plant	E.0010002.003	ND - Gas New Business WCF		641,700	1,386,000	2,027,700	-	641,700	1,386,000	2,027,700
Gas Distribution Plant	E.0000002.061	ND Programmatic Service Replacement	191,367	147,000	1,500,000	1,838,367	191,367	147,000	1,500,000	1,838,367
Gas Distribution Plant	E.0000007.075	Renew Aldyl-A & steel	53,500	156,000	1,560,000	1,769,500	53,500	156,000	1,560,000	1,769,500
Gas Distribution Plant	E.0010076.012	ND/Fargo/System Cap.Reinforcement-		1,425,000		1,425,000	-	1,425,000	-	1,425,000
Gas Distribution Plant	E.0010007.001	ND - Gas Main Relocations Blanket	274,035	474,000	487,000	1,235,035	274,035	474,000	487,000	1,235,035
Gas Distribution Plant	E.0010012.002	ND - Gas Services Renewal/Cutoff Bl	444,884	382,000	392,000	1,218,884	444,884	382,000	392,000	1,218,884
Gas Distribution Plant	E.0000053.001	ND/UND 6" HP Lateral Main	889,969			889,969	889,969	-	-	889,969
Gas Distribution Plant	E.0010034.004	ND/FRG/Reeds Twnship main extension	769,574	(972)		768,602	769,574	(972)	-	768,602
Gas Distribution Plant	E.0000006.064	Capitalized Locating Costs-Gas	239,959	153,211	188,000	581,170	239,959	153,211	188,000	581,170
Gas Distribution Plant	E.0010007.002	ND - Gas Mandates WCF		183,600	397,000	580,600	-	183,600	397,000	580,600
Gas Distribution Plant	E.0010017.001	ND - Gas Main Reinforcements Blanke	111,826	155,000	159,000	425,826	111,826	155,000	159,000	425,826
Gas Distribution Plant	E.0010012.003	ND - Gas Asset Health WCF			386,000	386,000	-	-	386,000	386,000
Gas Distribution Plant	E.0010011.011	ND/Inside Meter Move-out Svc Renewa			337,000	337,000	-	-	337,000	337,000
Gas Distribution Plant	E.0000004.085	ND - Service Retro Fit AG Prot	74,235	24		74,259	74,235	24	-	74,259
Gas Distribution Plant	E.0010011.010	ND/Inside Meter Move-out Purchase			59,000	59,000	-	-	59,000	59,000
Gas Distribution Plant	E.0010049.001	ND/Grand Forks/ TBS Pipe Reinforcem	58,609			58,609	58,609	-	-	58,609
Gas Distribution Plant	E.0000008.025	South Side Main Reinforc	771			771	771	-	-	771
Gas Distribution Plant	E.0000004.006	NDGM New Mains-ND	43			43	43	-	-	43
Gas Distribution Plant	E.0000053.002	ND/UND 6" HP Lateral Dist Reg Stn	-			-	-	-	-	-
Gas Distribution Plant	A.0006062.005	Distribution CIAC ND Gas		(46,410)	(52,000)	(98,410)	-	(46,410)	(52,000)	(98,410)
Gas General Plant	A.0006056.001	MN-Dist Fleet New Unit Purchase Gas	3,311,281	3,314,000	2,512,000	9,137,281	373,751	374,058	283,534	1,031,343
Gas General Plant	E.0010023.002	MN/Meter Module Replacement			7,023,000	7,023,000	-	-	792,700	792,700
Gas General Plant	D.0001810.104	Brainerd New SC	148,982	5,470,821		5,619,803	16,816	617,502	-	634,318
Gas General Plant	A.0006059.009	MN-Dist Gas Tools and Equip	1,527,114	1,237,000	1,275,000	4,039,114	172,368	139,623	143,912	455,903
Gas General Plant	A.0006056.217	ND-Dist Fleet New Unit Purchase Gas	658,194	300,000	502,000	1,460,195	74,292	33,862	56,662	164,815
Gas General Plant	D.0002301.001	ITC-GasPlanSCADA Rplmnt-HW-MN-Wesco	810,429	386,090		1,196,519	91,475	43,579	-	135,053
Gas General Plant	E.0010024.002	ND/Meter Module Replacement			1,195,000	1,195,000	-	-	134,882	134,882
Gas General Plant	A.0006056.204	MN-Gas Op Fleet New Unit Purchase <	376,348	386,000	286,000	1,048,348	42,479	43,569	32,281	118,329
Gas General Plant	E.0010053.008	MN/Wescott LNG TANK T2 STAIRS		1,000,000		1,000,000	-	112,872	-	112,872
Gas General Plant	E.0010053.006	NSPM/GDIST/PRESSURE MONITOR ERXs MN	232,531	186,000		418,531	26,246	20,994	-	47,240
Gas General Plant	D.0002301.002	ITC-GasPlanSCADA Rplmnt-HW-MN-Sible	119,518	180,138		299,656	13,490	20,333	-	33,823
Gas General Plant	D.0001810.105	Brainerd Land Acquisition	257,716			257,716	29,089	-	-	29,089
Gas General Plant	A.0006059.010	ND-Dist Dist Tools and Equip	107,155	62,000	64,000	233,155	12,095	6,998	7,224	26,317

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Functional Class	**Project ID**	**Project Description**	**2020**	**2021**	**2022**	**Grand Total**	**2020**	**2021**	**2022**	**Grand Total**
Gas General Plant	D.0002301.003	ITC-GasPlanSCADA Rplmnt-HW-MN-Maple	53,265	174,448		227,714	6,012	19,690	-	25,703
Gas General Plant	E.0010053.013	NSPM-Gas OT-Asset Management		213,000	4,000	217,000	-	24,042	451	24,493
Gas General Plant	D.0001781.034	Security Projects - Gas - MN	133,310			133,310	15,047	-	-	15,047
Gas General Plant	E.0010053.011	NSPM-Gas Security Monitoring & Logg		40,000	40,000	80,000	-	4,515	4,515	9,030
Gas General Plant	E.0000024.014	NSPM Comm Equip - Dist Meter/R	14,210	18,000	19,000	51,210	1,604	2,032	2,145	5,780
Gas General Plant	E.0010054.002	NSPM/GDIST/PRESSURE MONITOR ERXs ND	32,178			32,178	3,632	-	-	3,632
Gas General Plant	E.0010023.001	MN - Gas Communication Equip. Blank		15,000	15,000	30,000	-	1,693	1,693	3,386
Gas General Plant	E.0010053.007	NSPM/GDIST/PRESSURE MONITOR ERXs Ma	24,871			24,871	2,807	-	-	2,807
Gas General Plant	A.0006059.516	NSPM-Gas OT Cyber Security		4,588		4,588	-	518	-	518
Gas General Plant	A.0005014.082	NSPM Gas Dist General Office E	3,036			3,036	343	-	-	343
Gas General Plant	D.0001810.101	Brainerd Land Acquisition	770			770	87	-	-	87
Gas General Plant	E.0000041.008	MN/Wescott LPG/LNG Plant-Comm	-			-	-	-	-	-
Gas General Plant	E.0000024.017	NSPM Comm Equip - Trans Meter/	(578)			(578)	(65)	-	-	(65)
Gas General Plant	99563027	CWIP/RWIP Suspense	(8,456)			(8,456)	(954)	-	-	(954)
Gas General Plant	E.0010080.006	MN/Maplewood/Outdoor Lighting Upgra	(24,813)			(24,813)	(2,801)	-	-	(2,801)
Gas General Plant	D.0001801.001	Purch Gas SCADA Equip MN	(29,075)			(29,075)	(3,282)	-	-	(3,282)
Gas General Plant	A.0006056.022	ND-Dist Fleet New Unit Purchase Gas	(50,085)			(50,085)	(5,653)	-	-	(5,653)
Gas General Plant	E.0010080.008	MN/Wescott/Door and Window Replacem	(55,214)			(55,214)	(6,232)	-	-	(6,232)
Gas General Plant	A.0006056.283	NSPM-Fleet-SALVAGE-Gas	(220,608)			(220,608)	(24,900)	-	-	(24,900)
Gas General Plant	E.0010080.010	MN/Wescott/LNG Boil-off compressors	(484,310)			(484,310)	(54,665)	-	-	(54,665)
Gas Intangible Plant	D.0002277.009	ITC-Gas Response App NSPM	19,399	1,483,396		1,502,794	2,190	167,434	-	169,623
Gas Intangible Plant	D.0002379.003	ITC-Gas Estimation tool SW 200131 M	30,533	130,362		160,895	3,446	14,714	-	18,160
Gas Intangible Plant	D.0002381.003	ITC-GTS Tariff SW 200129 MN	24,071	107,497		131,568	2,717	12,133	-	14,850
Gas Intangible Plant	D.0002124.005	ITC-GasTran Risk Calc SW 200129 MN	10,051	105,014		115,065	1,135	11,853	-	12,988
Gas Intangible Plant	D.0002052.001	Gas Transaction System SW MN-10680	1,719			1,719	194	-	-	194
Gas Intangible Plant	D.0002396.051	NSPM-SW FERC Rprtng-G	(1,011)			(1,011)	(114)	-	-	(114)
Gas Manufactured Production Plant	Maplewood	NSPM Plants – Maplewood		11,700,000	3,950,000	15,650,000	-	1,480,951	499,979	1,980,930
Gas Manufactured Production Plant	Sibley	NSPM Plants – Sibley		9,450,000	1,050,000	10,500,000	-	1,196,153	132,906	1,329,059
Gas Manufactured Production Plant	E.0000021.008	Sibley Gas Production/Manufacturing	974,176	508,000	522,000	2,004,176	123,308	64,301	66,073	253,683
Gas Manufactured Production Plant	E.0010080.015	MN/Sibley Valve Replacement	1,809,469	50,607		1,860,076	229,037	6,406	-	235,443
Gas Manufactured Production Plant	E.0010080.017	MN/Maplewood Truck Unloading Statio	310,115	440,000		750,114	39,253	55,694	-	94,947
Gas Manufactured Production Plant	E.0000021.006	Maplewood Gas Production/Manuf	70,683	35,000	36,000	141,683	8,947	4,430	4,557	17,934
Gas Manufactured Production Plant	99560729	CWIP/RWIP Suspense	127,711			127,711	16,165	-	-	16,165
Gas Manufactured Production Plant	E.0000041.006	MN/Sibley Truck Loading	-			-	-	-	-	-
Gas Manufactured Production Plant	E.0000041.004	MN/Wescott LPG Plant Project-Land	(1)			(1)	(0)	-	-	(0)
Gas Manufactured Production Plant	E.0000041.005	MN/6" Wescott to Sibley Propane Lin	(96,385)			(96,385)	(12,200)	-	-	(12,200)
Gas Manufactured Production Plant	99560727	CWIP/RWIP Suspense	(402,065)			(402,065)	(50,892)	-	-	(50,892)
Gas Other Storage Plant	Wescott	NSPM Plants – Wescott		6,750,000	3,725,000	10,475,000	-	854,395	471,499	1,325,894
Gas Other Storage Plant	E.0010080.013	MN/Wescott LNG/Cold Box Replacement	3,948,481	71,538		4,020,019	499,787	9,055	-	508,842
Gas Other Storage Plant	E.0010080.014	MN/Wescott Gas Production-LNG	850,323	915,035	875,000	2,640,357	107,631	115,822	110,755	334,209
Gas Other Storage Plant	E.0010080.021	MN/Wescott/Replace C107 Boil Off Co			2,425,000	2,425,000	-	-	306,949	306,949
Gas Other Storage Plant	E.0000016.001	Gas Plants & Holders-Smal	169,890	177,000	182,000	528,890	21,504	22,404	23,037	66,945
Gas Other Storage Plant	E.0000016.026	Replace LNG pumps for T1 LNG storag			500,000	500,000	-	-	63,289	63,289
Gas Other Storage Plant	99563427	CWIP/RWIP Suspense	402,065			402,065	50,892	-	-	50,892
Gas Other Storage Plant	E.0010080.016	MN/Wescott C201 Compressor Overhaul	59,739	295,120		354,859	7,562	37,355	-	44,917
Gas Other Storage Plant	E.0010080.019	MN/Inver Grove Heights/Wescott Flow	18,326	300,000		318,326	2,320	37,973	-	40,293
Gas Other Storage Plant	E.0000041.003	MN/Wescott LPG Plant Prod	163,890			163,890	20,745	-	-	20,745
Gas Other Storage Plant	E.0000041.009	MN/Wescott LNG Plant Project Securi	-			-	-	-	-	-
Gas Other Storage Plant	99563429	CWIP/RWIP Suspense	(127,711)			(127,711)	(16,165)	-	-	(16,165)
Gas Other Storage Plant	E.0000021.004	Wescott Gas Production/Manufac	(169,714)			(169,714)	(21,482)	-	-	(21,482)
Gas Transmission Plant	E.0010064.004	ND/Gas/Grand Forks TBS Land Purchas	-			-	-	-	-	-
Gas Transmission Plant	E.0010076.001	Replace Line Heater at Fargo TBS	-			-	-	-	-	-
Grand Total			**149,207,631**	**231,205,800**	**201,510,397**	**581,923,828**	**14,756,359**	**42,204,039**	**18,752,702**	**75,713,099**

			Total Company Unallocated				North Dakota Allocated			
Functional Class	**Project ID**	**Project Description**	**2020**	**2021**	**2022**	**Grand Total**	**2020**	**2021**	**2022**	**Grand Total**
Common General Plant	D.0001810.119	Marshall Operations Center Developm			(32,670,576)	(32,670,576)	-	-	(236,208)	(236,208)
Common General Plant	D.0002354.001	ITC-PC Refreshes-Routine HW-NSPM	(4,152,280)	(3,585,781)	(2,000,000)	(9,738,061)	(30,021)	(25,925)	(14,460)	(70,406)
Common General Plant	D.0001813.166	St Cloud Cold Storage			(7,830,339)	(7,830,339)	-	-	(56,613)	(56,613)
Common General Plant	D.0002011.013	ITC - WAN Routine HW NSPMN	(1,067,861)	(3,722,921)	(2,335,788)	(7,126,570)	(7,721)	(26,917)	(16,888)	(51,525)
Common General Plant	D.0002258.005	Xcel Lab MN Reno		(5,543,923)		(5,543,923)	-	(40,083)	-	(40,083)
Common General Plant	D.0001806.041	414 Nic Chillers and Cooling Tower	(5,507,544)	(1,149)		(5,508,693)	(39,820)	(8)	-	(39,828)
Common General Plant	D.0002192.012	ITC - Purch ITINFS Valkyrie HW MN	(5,071,035)	(122,030)		(5,193,065)	(36,664)	(882)	-	(37,546)
Common General Plant	D.0001806.111	414 Nic Data Center Maximum Build		(4,728,909)		(4,728,909)	-	(34,190)	-	(34,190)
Common General Plant	D.0002213.001	ITC-Purch 2020 Storage HW MN	(4,158,891)	(542,806)		(4,701,698)	(30,069)	(3,924)	-	(33,993)
Common General Plant	D.0001813.036	Grand Forks Office Renovation			(4,573,073)	(4,573,073)	-	-	(33,063)	(33,063)
Common General Plant	D.0001813.148	Albany New Construction			(3,828,627)	(3,828,627)	-	-	(27,681)	(27,681)
Common General Plant	D.0001806.040	414 Nic AHU Rplc			(3,678,933)	(3,678,933)	-	-	(26,599)	(26,599)
Common General Plant	D.0001834.011	Rice St Warehouse Roof			(3,596,242)	(3,596,242)	-	-	(26,001)	(26,001)
Common General Plant	D.0002210.005	ITC-IT INFS Ref Valkyrie HW MN	(3,451,189)	(29,946)		(3,481,135)	(24,952)	(217)	-	(25,169)
Common General Plant	D.0002356.001	ITC - IT INFS Network Refresh HW NS		(1,807,377)	(1,625,000)	(3,432,377)	-	(13,067)	(11,749)	(24,816)
Common General Plant	A.0006056.003	MN-Dist Fleet New Unit Purchase Com	(1,225,576)	(1,115,364)	(1,036,027)	(3,376,967)	(23,855)	(21,709)	(20,165)	(65,729)
Common General Plant	D.0001806.042	414 Nic ElevatorModernization-Ph1			(3,214,318)	(3,214,318)	-	-	(23,240)	(23,240)
Common General Plant	D.0002376.004	ITC-Tanzu VRail HW MN		(3,208,220)		(3,208,220)	-	(23,195)	-	(23,195)
Common General Plant	D.0002021.001	Purch Facility IT Investments HW MN	(767,172)	(969,099)	(1,432,044)	(3,168,315)	(5,547)	(7,007)	(10,354)	(22,907)
Common General Plant	D.0001781.036	Security Projects - Common - MN		(1,327,171)	(1,792,532)	(3,119,704)	-	(9,595)	(12,960)	(22,555)
Common General Plant	A.0006056.246	MN - Dist Fleet Transp Tools Common	(261,322)	(1,988,463)	(570,000)	(2,819,785)	(1,889)	(14,377)	(4,121)	(20,387)
Common General Plant	D.0002340.008	ITC - Oracle Exadata Refresh HW MN		(2,600,808)	(100)	(2,600,908)	-	(18,804)	(1)	(18,805)
Common General Plant	D.0002212.005	ITC-SAP Upgrade GO HW MN		(2,587,577)		(2,587,577)	-	(18,708)	-	(18,708)
Common General Plant	D.0001900.049	PURCH FAN HW CM COMM MN	(940,087)	(1,516,128)		(2,456,214)	(6,797)	(10,962)	-	(17,758)
Common General Plant	D.0002137.006	ITC-Infrastructure HW MN		(2,074,057)		(2,074,057)	-	(14,995)	-	(14,995)
Common General Plant	D.0001811.105	St Cloud Pavement Rplc			(2,062,333)	(2,062,333)	-	-	(14,911)	(14,911)
Common General Plant	D.0001823.079	Grand Forks Roof Replacement		(2,032,093)		(2,032,093)	-	(14,692)	-	(14,692)
Common General Plant	D.0001811.021	Grand Forks Yard Pavement	(1,830,901)			(1,830,901)	(13,237)	-	-	(13,237)
Common General Plant	D.0001806.100	Centre Pt Boilers-VAVs Rplc		(1,805,756)		(1,805,756)	-	(13,056)	-	(13,056)
Common General Plant	D.0002211.005	ITC-Purch 2020 Planned PC HW MN	(1,647,486)	(547)		(1,648,033)	(11,911)	(4)	-	(11,915)
Common General Plant	D.0002011.007	ITC-2020-21 WAN Circuit HW MN	(1,637,364)	(6,256)		(1,643,619)	(11,838)	(45)	-	(11,883)
Common General Plant	D.0002194.001	ITC-Purch 2019 Plan Server HW MN	(1,562,822)	(7,556)		(1,570,378)	(11,299)	(55)	-	(11,354)
Common General Plant	D.0002373.001	ITC-Motorola LMR Core HW MN		(1,524,522)		(1,524,522)	-	(11,022)	-	(11,022)
Common General Plant	D.0002083.005	ITC-Windows OS Upgrade GO HW MN	(1,248,995)	(262,989)		(1,511,984)	(9,030)	(1,901)	-	(10,932)
Common General Plant	D.0002269.009	ITC-OT Shared Services Ph 2 HW MN			(1,500,000)	(1,500,000)	-	-	(10,845)	(10,845)
Common General Plant	D.0001811.088	Rice St East Yard Rplc			(1,436,761)	(1,436,761)	-	-	(10,388)	(10,388)
Common General Plant	D.0001823.082	Newport Roof Replacement			(1,428,489)	(1,428,489)	-	-	(10,328)	(10,328)
Common General Plant	D.0001813.129	Newport Siding Replacement			(1,276,230)	(1,276,230)	-	-	(9,227)	(9,227)
Common General Plant	D.0002210.011	ITC-IT INFS Ref Non-Valyrie HW CO	(1,078,852)	(77,035)		(1,155,886)	(7,800)	(557)	-	(8,357)
Common General Plant	D.0002195.009	ITC-Puch Storage NTAP GO HW MN	(1,018,837)	(11,843)		(1,030,680)	(7,366)	(86)	-	(7,452)
Common General Plant	D.0002011.008	ITC-2020-21 WAN Black Dog HW MN		(1,016,748)		(1,016,748)	-	(7,351)	-	(7,351)
Common General Plant	D.0002109.005	ITC-Rugged Tablets Refresh Routine		(500,000)	(500,000)	(1,000,000)	-	(3,615)	(3,615)	(7,230)
Common General Plant	D.0002282.007	ITC-Mainframe Modernization-HW MN		(991,514)		(991,514)	-	(7,169)	-	(7,169)
Common General Plant	A.0006059.020	MN-DistLogistics	(425,618)	(204,582)	(348,104)	(978,303)	(3,077)	(1,479)	(2,517)	(7,073)
Common General Plant	D.0002211.014	ITC-Purch 2020 Plan PC Pandemic MN	(919,258)	(48,245)		(967,504)	(6,646)	(349)	-	(6,995)
Common General Plant	D.0001814.027	Electrical - Common - MN - Routine	(204,890)	(555,194)	(199,642)	(959,725)	(1,481)	(4,014)	(1,443)	(6,939)
Common General Plant	D.0002169.007	ITC - Teradata Hadoop HW NSPM		(957,655)		(957,655)	-	(6,924)	-	(6,924)
Common General Plant	D.0001810.114	Newport Outbuilding Construction		(955,180)		(955,180)	-	(6,906)	-	(6,906)
Common General Plant	D.0001813.008	Faribault SC Renovation		(941,307)		(941,307)	-	(6,806)	-	(6,806)
Common General Plant	D.0001810.115	White Bear Lake Outbuilding Constru		(936,119)		(936,119)	-	(6,768)	-	(6,768)
Common General Plant	A.0006056.206	MN-Dist Fleet New Unit Purchase Com	(263,624)	(313,840)	(268,982)	(846,447)	(5,131)	(6,109)	(5,235)	(16,475)
Common General Plant	D.0002210.020	ITC - Infoblox Ref HW MN		(844,106)		(844,106)	-	(6,103)	-	(6,103)
Common General Plant	D.0001779.244	Unbudgeted Emergencies - Common - M		(270,828)	(569,082)	(839,910)	-	(1,958)	(4,114)	(6,073)
Common General Plant	D.0001834.049	Red Wing Roof Rplc			(822,072)	(822,072)	-	-	(5,944)	(5,944)
Common General Plant	A.0006059.024	MN-Dist Tools Common	(605,607)	(42,400)	(164,112)	(812,119)	(4,379)	(307)	(1,187)	(5,872)
Common General Plant	D.0002355.001	ITC-Printer Refreshes-Routine HW-NS	(179,982)	(303,146)	(320,000)	(803,129)	(1,301)	(2,192)	(2,314)	(5,807)
Common General Plant	D.0001811.087	Rice St Atwater Empl Lot Rplc			(796,463)	(796,463)	-	-	(5,758)	(5,758)
Common General Plant	D.0002082.015	ITC-VCE Phase 3 HW MN		(775,716)		(775,716)	-	(5,608)	-	(5,608)
Common General Plant	D.0001814.065	Rice St Elec Service Rplc		(768,375)		(768,375)	-	(5,555)	-	(5,555)
Common General Plant	D.0002283.001	ITC - Avaya Ref Cloud Deployment MN		(757,821)		(757,821)	-	(5,479)	-	(5,479)

			Total Company Unallocated				North Dakota Allocated			
Functional Class	**Project ID**	**Project Description**	**2020**	**2021**	**2022**	**Grand Total**	**2020**	**2021**	**2022**	**Grand Total**
Common General Plant	A.0006056.255	Fleet-PHEV-NSPM < $50K COMMON			(735,000)	(735,000)	-	-	(14,306)	(14,306)
Common General Plant	A.0006056.288	Fleet-PHEV-NSPM Dist < $50K COMMON		(735,000)		(735,000)	-	(14,306)	-	(14,306)
Common General Plant	D.0002384.003	ITC-Analog Security Camera Routine		(728,500)		(728,500)	-	(5,267)	-	(5,267)
Common General Plant	D.0002192.001	ITC-Purch 2019 ITINFS Ref HW MN	(720,304)	3,054		(717,250)	(5,208)	22	-	(5,186)
Common General Plant	D.0002011.011	ITC - WAN HW MN		(694,470)		(694,470)	-	(5,021)	-	(5,021)
Common General Plant	D.0002258.002	Xcel Lab MN Furn			(686,821)	(686,821)	-	-	(4,966)	(4,966)
Common General Plant	D.0001811.095	Montrose Apron Rplc			(642,754)	(642,754)	-	-	(4,647)	(4,647)
Common General Plant	A.0006059.483	Tools & Equipment - Common - MN	(24,673)	(227,370)	(374,343)	(626,386)	(178)	(1,644)	(2,707)	(4,529)
Common General Plant	D.0002370.003	ITC-F5 Renewal HW HW MN		(624,023)		(624,023)	-	(4,512)	-	(4,512)
Common General Plant	D.0001823.087	Misc Bldg - MN - Common - Routine	(502,501)	(109,611)	(148)	(612,260)	(3,633)	(792)	(1)	(4,427)
Common General Plant	D.0001823.012	NSPM Energy Management		(89,097)	(519,979)	(609,077)	-	(644)	(3,759)	(4,404)
Common General Plant	D.0001806.109	Grand Forks Mechanical projects		(603,248)		(603,248)	-	(4,361)	-	(4,361)
Common General Plant	D.0001806.090	Fargo Co-Ray Vac Heaters		(600,682)		(600,682)	-	(4,343)	-	(4,343)
Common General Plant	D.0002258.003	Xcel Lab MN Tech		(569,370)		(569,370)	-	(4,117)	-	(4,117)
Common General Plant	D.0002106.005	ITC-VoIP Refresh-HW MN		(568,443)		(568,443)	-	(4,110)	-	(4,110)
Common General Plant	D.0001806.106	Mechanical - Common - MN - Routine	(270,620)	(52,836)	(230,874)	(554,330)	(1,957)	(382)	(1,669)	(4,008)
Common General Plant	D.0001840.108	Purch Sec Camera HW MN	(547,748)	442		(547,306)	(3,960)	3	-	(3,957)
Common General Plant	D.0001811.102	Winona Parking Lot Rplc			(506,959)	(506,959)	-	-	(3,665)	(3,665)
Common General Plant	D.0001783.004	Purch LMR HW MN	(478,715)	(8,998)		(487,714)	(3,461)	(65)	-	(3,526)
Common General Plant	D.0002210.001	BUD-ITC-Purch 2020 IT INFS Ref HW M	(427,827)	(28,977)		(456,803)	(3,093)	(210)	-	(3,303)
Common General Plant	A.0005014.096	Office Furn & Equipment - Common -	(436,203)	(7,016)	(1)	(443,220)	(3,154)	(51)	(0)	(3,204)
Common General Plant	D.0002194.012	ITC-Purch VDI Nodes HW MN	(423,869)			(423,869)	(3,065)	-	-	(3,065)
Common General Plant	D.0002148.015	ITC-Planned Printer Ref HW MN	(401,451)	(309)		(401,761)	(2,902)	(2)	-	(2,905)
Common General Plant	D.0001806.089	414 Nic UPS battery Rplc #1,2			(400,728)	(400,728)	-	-	(2,897)	(2,897)
Common General Plant	D.0001813.122	HQ Conf Room Upgrade			(382,766)	(382,766)	-	-	(2,767)	(2,767)
Common General Plant	D.0001813.121	Faribault Siding Replacement	(352,497)	(8,295)		(360,793)	(2,549)	(60)	-	(2,609)
Common General Plant	D.0001806.096	61ce St Freight Elevator Jack Rplc	(334,328)			(334,328)	(2,417)	-	-	(2,417)
Common General Plant	D.0002365.001	ITC-Application Performance Mon HW		(329,751)		(329,751)	-	(2,384)	-	(2,384)
Common General Plant	D.0001806.068	Montrose Generator Rplc	(322,018)			(322,018)	(2,328)	-	-	(2,328)
Common General Plant	D.0002106.001	Purch VOIP Refresh HW MN			(303,093)	(303,093)	-	-	(2,191)	(2,191)
Common General Plant	D.0002401.001	ITC-Aclara Upgrade HW MN		(278,891)		(278,891)	-	(2,016)	-	(2,016)
Common General Plant	D.0001811.062	Roads & Gates - Common - MN - Routi	(260,812)	(12,892)		(273,705)	(1,886)	(93)	-	(1,979)
Common General Plant	A.0005014.120	Rice St 1fl Furniture	(262,399)			(262,399)	(1,897)	-	-	(1,897)
Common General Plant	D.0001839.862	Purch Active Dir HW GO MN	(261,180)			(261,180)	(1,888)	-	-	(1,888)
Common General Plant	D.0001834.053	Red Wing Roof Rplc		(249,723)		(249,723)	-	(1,806)	-	(1,806)
Common General Plant	D.0002082.006	Purch Video Conf HW MN	(239,918)			(239,918)	(1,735)	-	-	(1,735)
Common General Plant	D.0002011.004	ITC-Purch WAN Circuit HW MN	(230,922)			(230,922)	(1,670)	-	-	(1,670)
Common General Plant	D.0001814.040	414 Nic Electric Heater Update	(227,037)			(227,037)	(1,641)	-	-	(1,641)
Common General Plant	D.0002187.007	ITC-Purch Cyber Security HW GO MN		(226,802)		(226,802)	-	(1,640)	-	(1,640)
Common General Plant	A.0006056.254	Fleet-PHEV-NSPM > $50K COMMON			(220,000)	(220,000)	-	-	(4,282)	(4,282)
Common General Plant	A.0001727.001	COS-CAP-UAS-NSPM-Common	(87,228)	(50,000)	(75,000)	(212,228)	(631)	(362)	(542)	(1,534)
Common General Plant	D.0002146.005	Purch SPAM Filter HW MN		(200,000)		(200,000)	-	(1,446)	-	(1,446)
Common General Plant	D.0001811.101	St Cloud Perimeter Fencing & Gates	(174,745)	(284)		(175,029)	(1,263)	(2)	-	(1,265)
Common General Plant	D.0002270.001	ITC - eSOMS HW MN	(157,135)			(157,135)	(1,136)	-	-	(1,136)
Common General Plant	D.0001811.056	Newport Trench Drain Rplc	(155,111)			(155,111)	(1,121)	-	-	(1,121)
Common General Plant	D.0002194.016	ITC-Purch Server HW MN-PI-Nutanix	(151,735)	874		(150,860)	(1,097)	6	-	(1,091)
Common General Plant	D.0002281.002	ITC - MN System Repl. Verint Call H	(140,430)			(140,430)	(1,015)	-	-	(1,015)
Common General Plant	D.0001811.024	Newport Yard Pavement	(138,650)			(138,650)	(1,002)	-	-	(1,002)
Common General Plant	D.0002225.009	ITC Data Center Refresh HW MN	(113,148)	(24,950)		(138,098)	(818)	(180)	-	(998)
Common General Plant	D.0002210.016	ITC - IT INFS F5 Equip Pan HW MN		(137,609)		(137,609)	-	(995)	-	(995)
Common General Plant	D.0002308.008	ITC-BUD Upgrade HW MN		(132,500)		(132,500)	-	(958)	-	(958)
Common General Plant	D.0001834.045	Faribault Roof Rplc	(125,825)			(125,825)	(910)	-	-	(910)
Common General Plant	D.0002194.011	ITC-Purch 2019 Plan Server HW MN	(111,231)			(111,231)	(804)	-	-	(804)
Common General Plant	D.0002344.005	ITC OT Monitoring 2020 HW MN	(109,063)			(109,063)	(789)	-	-	(789)
Common General Plant	D.0002193.005	ITC-Purch 2019 Printer MN	(106,684)			(106,684)	(771)	-	-	(771)
Common General Plant	D.0002098.018	ITC-Purch CyberCIP HW MN	(100,879)			(100,879)	(729)	-	-	(729)
Common General Plant	D.0001812.007	Plumbing - Common - MN Routine	(59,739)	(36,376)		(96,116)	(432)	(263)	-	(695)
Common General Plant	D.0002281.001	ITC - NSP MN System Replacement	(79,203)	(977)		(80,181)	(573)	(7)	-	(580)
Common General Plant	D.0001810.044	Structural - Common - MN - Routine	(73,112)	(5,933)		(79,046)	(529)	(43)	-	(571)
Common General Plant	D.0002011.001	Purch WAN HW MN-BSPRJ0001167	(75,692)			(75,692)	(547)	-	-	(547)

			Total Company Unallocated				North Dakota Allocated			
Functional Class	**Project ID**	**Project Description**	**2020**	**2021**	**2022**	**Grand Total**	**2020**	**2021**	**2022**	**Grand Total**
Common General Plant	D.0001823.095	414 Nic Stairwell Flooring Rplc	(75,135)			(75,135)	(543)	-	-	(543)
Common General Plant	A.0006059.478	Logistics - Security Equipment		(11,400)	(61,593)	(72,993)	-	(82)	(445)	(528)
Common General Plant	D.0002223.012	ITC-Customer Care IVR Up HW MN		(72,425)		(72,425)	-	(524)	-	(524)
Common General Plant	D.0002195.001	ITC-Purch 2019 Storage HW MN	(67,172)			(67,172)	(486)	-	-	(486)
Common General Plant	D.0001814.076	EV Charging Stations - MN - CM	(65,339)			(65,339)	(472)	-	-	(472)
Common General Plant	A.0005014.099	Office Furn & Equipment - Common -		(23,271)	(39,180)	(62,451)	-	(168)	(283)	(452)
Common General Plant	D.0002294.005	ITC-UI Stabilization FMS-HW-MN		(60,306)		(60,306)	-	(436)	-	(436)
Common General Plant	D.0001813.146	414 Nic Window Rplc Storefronts	(59,967)			(59,967)	(434)	-	-	(434)
Common General Plant	D.0002257.001	ITC-Purch Data Discovery HW MN	(58,052)			(58,052)	(420)	-	-	(420)
Common General Plant	D.0002310.006	ITC UI CREV and RIS w PlannerDash H		(55,231)		(55,231)	-	(399)	-	(399)
Common General Plant	D.0002083.009	ITC-Windows OS Upgrade-Nutanix HW M	(50,981)	(3,009)		(53,990)	(369)	(22)	-	(390)
Common General Plant	D.0001811.025	Rice St Perimeter Gates and Fe	(45,407)			(45,407)	(328)	-	-	(328)
Common General Plant	D.0002018.001	Purch 10GBackhaul HW MN-BSPRJ000117	(40,445)			(40,445)	(292)	-	-	(292)
Common General Plant	D.0002011.005	ITC-Purch WAN Circuit HW ND	(38,191)			(38,191)	(276)	-	-	(276)
Common General Plant	D.0001813.057	Rice St LL Renovation	(36,863)			(36,863)	(267)	-	-	(267)
Common General Plant	A.0006056.257	Fleet-PHEV-NSPM-ND-COMMON			(35,000)	(35,000)	-	-	(681)	(681)
Common General Plant	A.0006056.291	Fleet-PHEV-NSPM-ND-Dist COMMON		(35,000)		(35,000)	-	(681)	-	(681)
Common General Plant	D.0001781.063	NSP-M Centre Pointe AMAG		(34,536)		(34,536)	-	(250)	-	(250)
Common General Plant	A.0006059.473	Logistics - NSPM - Tools - ND		(5,400)	(26,891)	(32,291)	-	(39)	(194)	(233)
Common General Plant	D.0002011.006	ITC-Purch WAN Circuit HW SD	(32,261)			(32,261)	(233)	-	-	(233)
Common General Plant	A.0006059.477	Logistics - Fencing - NSPM	(12,040)	(3,300)	(16,434)	(31,774)	(87)	(24)	(119)	(230)
Common General Plant	D.0002076.001	Purch Tapeless Data HW MN	(21,955)			(21,955)	(159)	-	-	(159)
Common General Plant	D.0002190.001	ITC-Purch 2019 Handheld Mobile HW M	(21,621)			(21,621)	(156)	-	-	(156)
Common General Plant	D.0001806.075	Mechanical - Common - ND - Routine	(20,484)			(20,484)	(148)	-	-	(148)
Common General Plant	A.0006059.479	Logistics Security Eqiupment N		(3,300)	(16,434)	(19,734)	-	(24)	(119)	(143)
Common General Plant	D.0002194.005	ITC-Purch 2019 Plan Server HW ND	(18,953)			(18,953)	(137)	-	-	(137)
Common General Plant	D.0001781.001	NSPM C Corp Sec Furn	(14,848)			(14,848)	(107)	-	-	(107)
Common General Plant	D.0002329.001	ITC-Upgrade Corporate Financial M H		(14,773)		(14,773)	-	(107)	-	(107)
Common General Plant	D.0002193.001	ITC-Purch 2019 Plan PC HW MN	(14,063)			(14,063)	(102)	-	-	(102)
Common General Plant	D.0001813.176	Winona Tenant Build Out	(13,224)			(13,224)	(96)	-	-	(96)
Common General Plant	D.0001804.054	2013 Wireless HW MN	(11,796)			(11,796)	(85)	-	-	(85)
Common General Plant	D.0002315.005	ITC-MFA-Maturation-HW MN		(10,930)		(10,930)	-	(79)	-	(79)
Common General Plant	D.0001813.123	Mankato Make Up Air Units	(10,438)			(10,438)	(75)	-	-	(75)
Common General Plant	D.0002165.008	ITC-Purch OT Monitor DRAGOS HW MN	(10,241)			(10,241)	(74)	-	-	(74)
Common General Plant	D.0001781.053	MN Security Projects - Common		(8,723)	(0)	(8,723)	-	(63)	(0)	(63)
Common General Plant	D.0002021.005	ITC-Purch Facility Investments HW S	(7,353)			(7,353)	(53)	-	-	(53)
Common General Plant	D.0001821.123	2016 Planned PC Refresh MN	(6,613)			(6,613)	(48)	-	-	(48)
Common General Plant	D.0002320.001	ITC - VDI Refresh HW MN		(6,523)		(6,523)	-	(47)	-	(47)
Common General Plant	D.0002206.007	ITC-Purch Security AMAG HW MN		(6,118)		(6,118)	-	(44)	-	(44)
Common General Plant	D.0001804.399	Purch Wireless HW SD	(5,874)			(5,874)	(42)	-	-	(42)
Common General Plant	D.0002203.005	ITC-Purch PTT Mobile HW MN	(5,341)			(5,341)	(39)	-	-	(39)
Common General Plant	D.0001834.003	Centre Poine Roof Replacement	(3,790)			(3,790)	(27)	-	-	(27)
Common General Plant	D.0001822.002	Purch Corp Frame Relay Equip M	(2,682)			(2,682)	(19)	-	-	(19)
Common General Plant	D.0001813.124	Mankato Flooring Rplc	(2,543)			(2,543)	(18)	-	-	(18)
Common General Plant	D.0001818.067	Purch Threat Mgmt Network HW MN	(2,193)			(2,193)	(16)	-	-	(16)
Common General Plant	D.0001839.020	2016 Planned Server Refresh MN	(1,780)			(1,780)	(13)	-	-	(13)
Common General Plant	D.0001818.056	Purch Data Security HW MN	(1,199)			(1,199)	(9)	-	-	(9)
Common General Plant	D.0001813.086	414 Nic Window Rplc Ph 2	(752)			(752)	(5)	-	-	(5)
Common General Plant	D.0001839.107	2016 Storage Project MN	(625)			(625)	(5)	-	-	(5)
Common General Plant	D.0001825.009	Purch Perimeter Security HW MN	(564)			(564)	(4)	-	-	(4)
Common General Plant	D.0001804.394	Purch Wireless HW MN	(478)			(478)	(3)	-	-	(3)
Common General Plant	D.0001814.063	Electrical - Common - ND Routine	(299)			(299)	(2)	-	-	(2)
Common General Plant	D.0001810.026	Grand Forks Peak Shaving Plant Sale	(242)			(242)	(2)	-	-	(2)
Common General Plant	D.0001821.182	2016 Unplanned PC Refresh MN	(170)			(170)	(1)	-	-	(1)
Common General Plant	D.0001818.110	Purch SOC Expansion HW MN	(138)			(138)	(1)	-	-	(1)
Common General Plant	D.0001839.598	Purch Network Radio Grand Forks ND	(120)			(120)	(1)	-	-	(1)
Common General Plant	D.0002298.008	ITC-UAS Fleet Mngmt HW MN		(100)		(100)	-	(1)	-	(1)
Common General Plant	D.0001810.078	Rice St Property Purchase	(68)			(68)	(0)	-	-	(0)
Common General Plant	D.0001839.052	2016 IT INFS Network Refresh M	(52)			(52)	(0)	-	-	(0)
Common General Plant	D.0001821.275	2018 IT INFS Network Refresh M	(18)			(18)	(0)	-	-	(0)

			Total Company Unallocated				North Dakota Allocated			
Functional Class	**Project ID**	**Project Description**	**2020**	**2021**	**2022**	**Grand Total**	**2020**	**2021**	**2022**	**Grand Total**
Common General Plant	A.0006059.072	Gas Leak Training Center	(12)			(12)	(0)	-	-	(0)
Common General Plant	D.0002245.007	ITC-Purch AutoSys Ref HW GO MN	(12)			(12)	(0)	-	-	(0)
Common General Plant	D.0001840.007	Purch 2017 Storage Ref MN	(4)			(4)	(0)	-	-	(0)
Common General Plant	D.0001821.287	2018 Unplanned PC MN	(3)			(3)	(0)	-	-	(0)
Common General Plant	D.0001826.358	Purch Security Camera Net Equip MN	(2)			(2)	(0)	-	-	(0)
Common General Plant	D.0001810.002	Structural		(1)		(1)	-	(0)	-	(0)
Common General Plant	D.0002123.001	Purch Security Camera HW MN	0			0	0	-	-	0
Common General Plant	A.0006059.427	Tools & Equipment		2		2	-	0	-	0
Common General Plant	D.0001840.130	Purch Sec Camera Sioux Falls SD	2,281	(2,181)		100	16	(16)	-	1
Common General Plant	D.0001806.003	Mechanical		100		100	-	1	-	1
Common General Plant	D.0002181.003	ITC - Strategic Fiber HW MN			103	103	-	-	1	1
Common General Plant	D.0001840.104	Purch Data Power PDU Net HW GO MN	273			273	2	-	-	2
Common General Plant	D.0001814.003	Electrical		1,305	83	1,388	-	9	1	10
Common General Plant	D.0001839.174	Purch Corp Network Core HW MN	2,365			2,365	17	-	-	17
Common General Plant	D.0001839.354	Purch WIN 3003 Server HW MN	3,099			3,099	22	-	-	22
Common General Plant	A.0005014.055	Office Furniture & equipment		3,400	0	3,400	-	25	0	25
Common General Plant	D.0001839.177	Purch Data Center Core HW MN	5,266			5,266	38	-	-	38
Common General Plant	D.0002059.001	BUD-IT Blanket-Net Strategy HW MN			46,103	46,103	-	-	333	333
Common Intangible Plant	D.0002061.001	IT-Blanket-Service Delivery SW MN			(34,417,594)	(34,417,594)	-	-	(378,387)	(378,387)
Common Intangible Plant	D.0001781.065	BUD - OT Security Program Co10			(17,947,682)	(17,947,682)	-	-	(197,317)	(197,317)
Common Intangible Plant	D.0002125.001	DR Tech SW MN		(5,030,000)	(5,030,000)	(10,060,000)	-	(55,300)	(55,300)	(110,600)
Common Intangible Plant	D.0002395.007	ITC-Digital Ops Comm SW 200184 MN		(9,436,148)		(9,436,148)	-	(103,741)	-	(103,741)
Common Intangible Plant	D.0002283.009	ITC - Avaya Ref Cloud Depl MN SW-10		(7,870,677)		(7,870,677)	-	(86,530)	-	(86,530)
Common Intangible Plant	D.0002240.002	ITC - HCM Kronos Timekeepin SW 2001			(6,814,089)	(6,814,089)	-	-	(74,914)	(74,914)
Common Intangible Plant	D.0002251.003	CXT-Cust Data SW MN-10782	(6,392,821)	(308,450)		(6,701,271)	(70,283)	(3,391)	-	(73,674)
Common Intangible Plant	D.0002153.001	Technology License SW-MN		(3,853,014)	(2,567,559)	(6,420,573)	-	(42,360)	(28,228)	(70,588)
Common Intangible Plant	D.0002240.006	ITC - HCM Core Payrll Bnfts SW 2001			(6,319,975)	(6,319,975)	-	-	(69,482)	(69,482)
Common Intangible Plant	D.0002250.003	CXT-Cust API PH1 SW MN-10781	(5,026,568)	(313,104)		(5,339,672)	(55,262)	(3,442)	-	(58,704)
Common Intangible Plant	D.0002223.006	ITC-Customer Care IVR Up SW 200162		(4,954,633)		(4,954,633)	-	(54,471)	-	(54,471)
Common Intangible Plant	D.0002273.003	CEC-Builders Call SW MN-10723	(4,620,888)	(138,516)		(4,759,404)	(50,802)	(1,523)	-	(52,325)
Common Intangible Plant	D.0002247.003	CXT-My Acct SW MN-10778		(4,741,083)		(4,741,083)	-	(52,123)	-	(52,123)
Common Intangible Plant	D.0001804.355	CIP Substation Ph2 SW MN -10659		(4,595,154)		(4,595,154)	-	(50,519)	-	(50,519)
Common Intangible Plant	D.0002246.001	BUD-CXT NSPMN			(4,248,753)	(4,248,753)	-	-	(46,711)	(46,711)
Common Intangible Plant	D.0002150.010	ITC- Tech Licenses - VMWare SW MN	(3,633,325)	(994)		(3,634,319)	(39,945)	(11)	-	(39,956)
Common Intangible Plant	D.0002366.003	ITC-Service Now SW 200074 MN		(3,576,747)		(3,576,747)	-	(39,323)	-	(39,323)
Common Intangible Plant	D.0002180.018	ITC-TAHA WS3-SW-MN		(3,524,337)		(3,524,337)	-	(38,747)	-	(38,747)
Common Intangible Plant	D.0002253.003	CXT-CIAM SW MN-10787		(3,437,600)		(3,437,600)	-	(37,793)	-	(37,793)
Common Intangible Plant	D.0002251.007	CXT-Cust Data SW Ph2-NSPM		(3,302,230)		(3,302,230)	-	(36,305)	-	(36,305)
Common Intangible Plant	D.0002020.015	BUD-SAP Continous Improve SW MN		(919,144)	(2,228,896)	(3,148,040)	-	(10,105)	(24,504)	(34,610)
Common Intangible Plant	D.0002248.003	CXT-XE COM SW MN-10779		(3,141,711)		(3,141,711)	-	(34,540)	-	(34,540)
Common Intangible Plant	D.0002250.007	BUD-CXT-Cust API PH 2 SW MN		(3,033,163)		(3,033,163)	-	(33,347)	-	(33,347)
Common Intangible Plant	D.0002367.001	ITC-Kafka Data Streaming SW 200148		(2,914,485)		(2,914,485)	-	(32,042)	-	(32,042)
Common Intangible Plant	D.0002326.001	ITC Email Adv Threat Prot SW MN-200	(2,749,525)	(1,996)		(2,751,521)	(30,228)	(22)	-	(30,250)
Common Intangible Plant	D.0002249.003	CXT-Mobile App PH1 SW MN-10780		(2,612,103)		(2,612,103)	-	(28,717)	-	(28,717)
Common Intangible Plant	D.0002137.010	ITC-CRS Tech Stack SW 200171 MN		(2,606,195)		(2,606,195)	-	(28,653)	-	(28,653)
Common Intangible Plant	D.0002020.031	ITC-2021 SAP Ops Reporting SW 20014		(2,553,780)		(2,553,780)	-	(28,076)	-	(28,076)
Common Intangible Plant	D.0002308.001	ITC-BUD Upgrade- SW MN			(2,332,779)	(2,332,779)	-	-	(25,647)	(25,647)
Common Intangible Plant	D.0002240.014	ITC-HCM Service Now SW 200165 MN		(2,115,905)		(2,115,905)	-	(23,262)	-	(23,262)
Common Intangible Plant	D.0002370.007	ITC-F5 Renewal SW 200172 MN		(2,098,129)		(2,098,129)	-	(23,067)	-	(23,067)
Common Intangible Plant	D.0002322.003	ITC-Outage Employee Experience MN		(2,067,464)		(2,067,464)	-	(22,730)	-	(22,730)
Common Intangible Plant	D.0002265.001	ITC - 2020 Oracle Licenses SW - MN	(1,862,507)			(1,862,507)	(20,476)	-	-	(20,476)
Common Intangible Plant	D.0002261.001	ITC - 2021 Oracle Licenses SW - MN		(1,816,277)		(1,816,277)	-	(19,968)	-	(19,968)
Common Intangible Plant	D.0002373.005	ITC-Motorola LMR Core SW 200184 MN		(1,693,804)		(1,693,804)	-	(18,622)	-	(18,622)
Common Intangible Plant	D.0001825.089	Host Intrusion SW MN-10684	(1,664,040)	(1,156)		(1,665,196)	(18,294)	(13)	-	(18,307)
Common Intangible Plant	D.0002365.005	ITC-Appication Performanc SW 200171		(1,620,774)		(1,620,774)	-	(17,819)	-	(17,819)
Common Intangible Plant	D.0001805.013	Next Gen MSFT Deploy SW MN -10693	(1,966,288)	361,772		(1,604,516)	(21,617)	3,977	-	(17,640)
Common Intangible Plant	D.0002074.006	ITC-Ent Data Mgmt Tool SW 200074 MN		(1,576,516)		(1,576,516)	-	(17,332)	-	(17,332)
Common Intangible Plant	D.0001839.294	Active Directory 2016 SW MN-10737	(1,556,282)	(6,723)		(1,563,005)	(17,110)	(74)	-	(17,184)
Common Intangible Plant	D.0001805.017	ITC-Pandemic-Next Gen MSFT SW MN	(1,437,092)	(63,852)		(1,500,944)	(15,799)	(702)	-	(16,501)
Common Intangible Plant	D.0002390.001	ITC-Billing & Payments NSPM		(1,450,366)		(1,450,366)	-	(15,945)	-	(15,945)

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Functional Class	**Project ID**	**Project Description**	**2020**	**2021**	**2022**	**Grand Total**	**2020**	**2021**	**2022**	**Grand Total**
Common Intangible Plant	D.0002393.001	ITC-Outages NSPM		(1,425,056)		(1,425,056)	-	(15,667)	-	(15,667)
Common Intangible Plant	D.0002389.003	ITC-Agent 360 NSPM		(1,418,822)		(1,418,822)	-	(15,599)	-	(15,599)
Common Intangible Plant	D.0002310.001	ITC UI CREV RIS w PlnrDash SW MN-20		(1,319,534)		(1,319,534)	-	(14,507)	-	(14,507)
Common Intangible Plant	D.0002329.003	ITC-Upgrade Corporate Fina SW 20009		(1,316,310)		(1,316,310)	-	(14,472)	-	(14,472)
Common Intangible Plant	D.0002273.007	CXT-NCC SW Ph2-NSPM		(1,315,578)		(1,315,578)	-	(14,463)	-	(14,463)
Common Intangible Plant	D.0002284.001	ITC-Emptoris Replacement-SW MN		(1,298,991)		(1,298,991)	-	(14,281)	-	(14,281)
Common Intangible Plant	D.0002392.001	ITC-Notifications NSPM		(1,284,745)		(1,284,745)	-	(14,124)	-	(14,124)
Common Intangible Plant	D.0002386.001	ITC-Ansible Licenses SW 200172 MN	(1,243,451)			(1,243,451)	(13,670)	-	-	(13,670)
Common Intangible Plant	D.0002185.003	Net Auto Platform SW MN-10741	(1,225,882)			(1,225,882)	(13,477)	-	-	(13,477)
Common Intangible Plant	D.0002084.008	Software Asset Mgmt SW MN-10729	(1,081,409)	(142,263)		(1,223,672)	(11,889)	(1,564)	-	(13,453)
Common Intangible Plant	D.0002364.003	ITC-BS Resiliency SW 200074 MN	(1,220,000)			(1,220,000)	(13,413)	-	-	(13,413)
Common Intangible Plant	D.0002037.022	CXT Cust Serv Console SW MN-10786			(1,175,169)	(1,175,169)	-	-	(12,920)	(12,920)
Common Intangible Plant	D.0001796.053	Net Tools Tel Wireless SW MN-10761	(1,171,368)			(1,171,368)	(12,878)	-	-	(12,878)
Common Intangible Plant	D.0001771.014	Cert Key CIP SW MN-10752		(1,132,412)		(1,132,412)	-	(12,450)	-	(12,450)
Common Intangible Plant	D.0002259.003	XE1 Wave 5 - Distribution SW-10796		(1,074,866)		(1,074,866)	-	(11,817)	-	(11,817)
Common Intangible Plant	D.0002032.006	ITC-Cash Mngmt Sys Replcmnt-SW MN		(1,025,081)		(1,025,081)	-	(11,270)	-	(11,270)
Common Intangible Plant	D.0002187.003	Cyber Security Data SW MN-10743		(1,021,110)		(1,021,110)	-	(11,226)	-	(11,226)
Common Intangible Plant	D.0002282.001	ITC-Mainframe Modernization-SW MN	(1,014,779)			(1,014,779)	(11,156)	-	-	(11,156)
Common Intangible Plant	D.0002113.006	ITC-Purchase Power Agrmnt-SW MN		(973,041)		(973,041)	-	(10,698)	-	(10,698)
Common Intangible Plant	D.0002186.003	CRS Tech Stack 2019 SW MN-10746	(929,255)	37,346		(891,909)	(10,216)	411	-	(9,806)
Common Intangible Plant	D.0002391.001	ITC-NL/IVR NSPM		(861,738)		(861,738)	-	(9,474)	-	(9,474)
Common Intangible Plant	D.0002340.001	ITC Oracle Exadata Refresh SW MN-20		(849,362)		(849,362)	-	(9,338)	-	(9,338)
Common Intangible Plant	D.0002285.001	ITC-General Counsel Doc Mgmt-SW MN	(693,883)	(110,336)		(804,219)	(7,629)	(1,213)	-	(8,842)
Common Intangible Plant	D.0002385.003	ITC-RationalLic2020 SW 200074 MN	(782,898)			(782,898)	(8,607)	-	-	(8,607)
Common Intangible Plant	D.0002257.003	ITC-Data Discovery-SW MN	(785,396)	4,322		(781,074)	(8,635)	48	-	(8,587)
Common Intangible Plant	D.0002008.019	ITC EDS2-A2A SW MN-200074		(780,966)		(780,966)	-	(8,586)	-	(8,586)
Common Intangible Plant	D.0002372.003	ITC-Oracle Java Licensing SW 200148	(759,369)			(759,369)	(8,349)	-	-	(8,349)
Common Intangible Plant	D.0002312.001	ITC-SailPoint Phase 5-SW MN		(694,367)		(694,367)	-	(7,634)	-	(7,634)
Common Intangible Plant	D.0002020.019	ITC Operational Reporting SW MN-200		(688,380)		(688,380)	-	(7,568)	-	(7,568)
Common Intangible Plant	D.0002325.001	ITC Data Loss Prevent 2020 SW MN-20		(684,047)		(684,047)	-	(7,520)	-	(7,520)
Common Intangible Plant	D.0002206.003	Security AMAG SW MN-10766		(570,627)		(570,627)	-	(6,273)	-	(6,273)
Common Intangible Plant	D.0002297.001	ITC-Upg XpressRequest SW MN	(512,228)	(50,808)		(563,035)	(5,631)	(559)	-	(6,190)
Common Intangible Plant	D.0002347.003	ITC-Risk Assess as Serv SW 200074 M		(541,640)		(541,640)	-	(5,955)	-	(5,955)
Common Intangible Plant	D.0002300.009	ITC-CRS Data Purge SW 200171 MN		(531,589)		(531,589)	-	(5,844)	-	(5,844)
Common Intangible Plant	D.0002344.001	ITC OT Monitoring 2020 SW MN-200184	(528,058)	(1,343)		(529,400)	(5,805)	(15)	-	(5,820)
Common Intangible Plant	D.0002189.003	ITC-Virtual Emergency SW MN-10745	(524,981)			(524,981)	(5,772)	-	-	(5,772)
Common Intangible Plant	D.0002363.002	ITC-Data Science Models MN		(510,554)		(510,554)	-	(5,613)	-	(5,613)
Common Intangible Plant	D.0002041.001	eGRC Phase IV SOx Corp Com SW MN-10		(495,152)		(495,152)	-	(5,444)	-	(5,444)
Common Intangible Plant	D.0002098.014	CyberArk CIP SW MN-10749	(422,672)	(48,591)		(471,263)	(4,647)	(534)	-	(5,181)
Common Intangible Plant	D.0002082.001	Video Conf SW MN			(464,105)	(464,105)	-	-	(5,102)	(5,102)
Common Intangible Plant	D.0002008.015	Ent DataBase Security Ph4 SW MN-107	(452,655)	(1,924)		(454,579)	(4,976)	(21)	-	(4,998)
Common Intangible Plant	D.0002277.003	ITC - Crew Time Entry App MN	(417,504)	(11,288)	(16,723)	(445,515)	(4,590)	(124)	(184)	(4,898)
Common Intangible Plant	D.0002382.003	Axio Risk Dashboards NSPM		(418,898)		(418,898)	-	(4,605)	-	(4,605)
Common Intangible Plant	D.0002305.001	ITC-Primavera Upgrade-SW MN		(418,539)		(418,539)	-	(4,601)	-	(4,601)
Common Intangible Plant	D.0001787.018	ITC-BS-WS 19 SW Releases - MN 10792	(397,380)			(397,380)	(4,369)	-	-	(4,369)
Common Intangible Plant	D.0002254.013	RPA Release 2 SW MN - 10788	(378,426)	(1,139)		(379,566)	(4,160)	(13)	-	(4,173)
Common Intangible Plant	D.0002371.003	Vulnerability and Patch Management		(141,933)	(231,996)	(373,929)	-	(1,560)	(2,551)	(4,111)
Common Intangible Plant	D.0002269.017	ITC-OT Environment Upgrade SW 20018		(371,308)		(371,308)	-	(4,082)	-	(4,082)
Common Intangible Plant	D.0002307.001	ITC-Unifier PPM Tool-SW-MN	(223,073)	(133,920)		(356,992)	(2,452)	(1,472)	-	(3,925)
Common Intangible Plant	D.0002294.001	ITC-UI Stabilization FMS-SW-MN		(356,627)		(356,627)	-	(3,921)	-	(3,921)
Common Intangible Plant	D.0002378.003	ITC-O365 Email Legal Hold SW 200074		(348,513)		(348,513)	-	(3,832)	-	(3,832)
Common Intangible Plant	D.0002199.003	CRS Voice Agent SW MN-10753		(330,925)		(330,925)	-	(3,638)	-	(3,638)
Common Intangible Plant	D.0002300.001	ITC-Enterprise Purge Archive-SW MN	(255,409)	(74,025)		(329,434)	(2,808)	(814)	-	(3,622)
Common Intangible Plant	D.0002309.001	ITC-MRAS Upg to 64 Bit OS-SW MN		(324,582)		(324,582)	-	(3,568)	-	(3,568)
Common Intangible Plant	D.0002316.001	ITC-CloudSAST_DAST-SW MN-200165	(303,476)	851		(302,625)	(3,336)	9	-	(3,327)
Common Intangible Plant	D.0002315.001	ITC-MFA-Maturation-SW MN	(297,104)	(799)		(297,903)	(3,266)	(9)	-	(3,275)
Common Intangible Plant	D.0002041.013	eGRC Ph IV SOX SW MN-10764		(295,054)		(295,054)	-	(3,244)	-	(3,244)
Common Intangible Plant	D.0002274.001	2019 Advertising & Brand Content Li	(294,971)			(294,971)	(3,243)	-	-	(3,243)
Common Intangible Plant	D.0002383.003	Distributed Intelligence NSPM		(275,400)		(275,400)	-	(3,028)	-	(3,028)
Common Intangible Plant	D.0002085.005	ITC-landworks upgrade SW 200122 MN		(271,564)		(271,564)	-	(2,986)	-	(2,986)

			Total Company Unallocated				North Dakota Allocated			
Functional Class	**Project ID**	**Project Description**	**2020**	**2021**	**2022**	**Grand Total**	**2020**	**2021**	**2022**	**Grand Total**
Common Intangible Plant	D.0002254.003	RPA Release 1 SW MN - 10788	(260,918)			(260,918)	(2,869)	-	-	(2,869)
Common Intangible Plant	D.0001768.004	Purge and Archive Ph 2 SW MN	(249,131)			(249,131)	(2,739)	-	-	(2,739)
Common Intangible Plant	D.0002073.006	ITC-Safety Observations & SW 20016		(237,313)		(237,313)	-	(2,609)	-	(2,609)
Common Intangible Plant	D.0002020.039	ITC-SAP BW Upgrade 2021 SW 200148 M		(236,869)		(236,869)	-	(2,604)	-	(2,604)
Common Intangible Plant	D.0002380.003	ITC-Fleet CAM SW 200126 MN		(236,320)		(236,320)	-	(2,598)	-	(2,598)
Common Intangible Plant	D.0002150.005	ITC- Tech Licenses - Microsoft SW M	(223,101)			(223,101)	(2,453)	-	-	(2,453)
Common Intangible Plant	D.0002245.003	AutoSys Ref SW MN-10776	(218,935)	(55)		(218,990)	(2,407)	(1)	-	(2,408)
Common Intangible Plant	D.0002269.011	ITC-OT SS Indust Defender SW 200181	(205,689)	(2,120)		(207,809)	(2,261)	(23)	-	(2,285)
Common Intangible Plant	D.0002313.001	ITC-Archer 2020-SW MN		(197,934)		(197,934)	-	(2,176)	-	(2,176)
Common Intangible Plant	D.0002353.023	ITC-Vertex SW 200074 MN	(192,857)	(2,164)		(195,021)	(2,120)	(24)	-	(2,144)
Common Intangible Plant	D.0001783.024	ITC-Verint Call Log SW MN-10777	(194,776)	161		(194,615)	(2,141)	2	-	(2,140)
Common Intangible Plant	D.0002209.009	ITC-Itron Mobile App SW 200170 MN		(181,100)		(181,100)	-	(1,991)	-	(1,991)
Common Intangible Plant	D.0002166.004	SUM Total Upgrade SW MN-10734	(179,785)			(179,785)	(1,977)	-	-	(1,977)
Common Intangible Plant	D.0002268.002	ITC-Endpoint Srvr Security Suite-SW	(176,652)			(176,652)	(1,942)	-	-	(1,942)
Common Intangible Plant	D.0002275.001	ITC-PI Integration-SW MN	(170,910)			(170,910)	(1,879)	-	-	(1,879)
Common Intangible Plant	D.0002123.005	ITC-Security Camera Verint-SW MN	(167,546)	(704)		(168,249)	(1,842)	(8)	-	(1,850)
Common Intangible Plant	D.0002353.027	ITC-LMS SW 200165 MN	(165,466)	(1,388)		(166,854)	(1,819)	(15)	-	(1,834)
Common Intangible Plant	D.0002276.001	ITC-Documentum 16.4 Upgrade-SW MN		(128,138)		(128,138)	-	(1,409)	-	(1,409)
Common Intangible Plant	D.0002346.003	ITC-Legal Hold Custodian SW 200071	(118,906)	(7,811)		(126,717)	(1,307)	(86)	-	(1,393)
Common Intangible Plant	D.0002020.025	ITC-SAP Test Automation SW 200074 M	(124,298)			(124,298)	(1,367)	-	-	(1,367)
Common Intangible Plant	D.0002148.009	ITC-Planned Printer Ref SW MN	(113,129)			(113,129)	(1,244)	-	-	(1,244)
Common Intangible Plant	D.0002020.043	ITC-TCOE_SAP Test Automate SW 20007		(112,917)		(112,917)	-	(1,241)	-	(1,241)
Common Intangible Plant	D.0002045.012	Operation Monitor SW MN-10728	(99,711)	(5,821)		(105,532)	(1,096)	(64)	-	(1,160)
Common Intangible Plant	D.0001787.011	SAP S&O SW Rel 19 NSPM-10733	(89,377)			(89,377)	(983)	-	-	(983)
Common Intangible Plant	D.0002369.001	ITC-Blue Prism Licenses SW 200074 M	(83,928)			(83,928)	(923)	-	-	(923)
Common Intangible Plant	D.0002202.003	Multi Auth SW MN-10759	(82,963)			(82,963)	(912)	-	-	(912)
Common Intangible Plant	D.0002295.001	ITC-FME Upgrade- SW MN	(80,087)			(80,087)	(880)	-	-	(880)
Common Intangible Plant	D.0002368.001	ITC-Propensity to Pay SW 200171 MN	(73,559)			(73,559)	(809)	-	-	(809)
Common Intangible Plant	D.0002345.001	ITC Fleet Parts Rplcmnt SW MN-20012		(71,881)		(71,881)	-	(790)	-	(790)
Common Intangible Plant	D.0002205.003	Cust Mobile App SW MN-10765	(70,924)			(70,924)	(780)	-	-	(780)
Common Intangible Plant	D.0002290.001	ITC-Field Collect Sys Upg-SW MN	(65,263)			(65,263)	(718)	-	-	(718)
Common Intangible Plant	D.0002317.001	ITC-Cloud Access Scrty Brk SW MN-20	(62,685)	(2,091)		(64,776)	(689)	(23)	-	(712)
Common Intangible Plant	D.0002068.001	ITC-Powerplan Upgrade SW MN-10768	(63,206)			(63,206)	(695)	-	-	(695)
Common Intangible Plant	D.0002001.017	Sailpoint Ph4 SW MN-10760	(56,587)			(56,587)	(622)	-	-	(622)
Common Intangible Plant	D.0002353.035	ITC-Hitachi Password ID SW 200074 M	(53,859)			(53,859)	(592)	-	-	(592)
Common Intangible Plant	D.0002068.007	ITC-Powerplan Upg Phase1b-SW-MN	(53,255)	(42)		(53,297)	(585)	(0)	-	(586)
Common Intangible Plant	D.0002287.001	ITC - EasyPower Lic Purchase SW MN	(52,933)			(52,933)	(582)	-	-	(582)
Common Intangible Plant	D.0002353.047	ITC-Birdcam SW 200074 MN		(38,794)		(38,794)	-	(427)	-	(427)
Common Intangible Plant	D.0002028.004	Customer Identity Access SW MN-1068		(38,694)		(38,694)	-	(425)	-	(425)
Common Intangible Plant	D.0002320.003	ITC - VDI Refresh SW MN		(38,672)		(38,672)	-	(425)	-	(425)
Common Intangible Plant	D.0002291.003	ITC-Gentran Upgrade SW 200171 MN		(34,642)		(34,642)	-	(381)	-	(381)
Common Intangible Plant	D.0002200.003	ITC-Endpoint Privilege SW MN-10757	(34,336)			(34,336)	(377)	-	-	(377)
Common Intangible Plant	D.0002254.018	RPA Release 3 SW MN - 10788		(32,759)		(32,759)	-	(360)	-	(360)
Common Intangible Plant	D.0001839.625	ESB Environment SW MN-10646	(28,864)			(28,864)	(317)	-	-	(317)
Common Intangible Plant	D.0002369.007	ITC-Blue Prism Lic Q4 2020 SW 20007	(26,534)	(8)		(26,542)	(292)	(0)	-	(292)
Common Intangible Plant	D.0002165.005	OT Monitor DRAGOS SW MN-10772	(23,785)			(23,785)	(261)	-	-	(261)
Common Intangible Plant	D.0002376.005	ITC-Binary Tree SW 200074 MN		(21,310)		(21,310)	-	(234)	-	(234)
Common Intangible Plant	D.0001804.390	ESOM Ph2 SW MN-10687	(16,309)			(16,309)	(179)	-	-	(179)
Common Intangible Plant	D.0002353.039	ITC-T-Recs SW 200097 MN	(12,681)	(171)		(12,852)	(139)	(2)	-	(141)
Common Intangible Plant	D.0002252.003	ITC-Strategist Replacement SW MN -	(12,154)			(12,154)	(134)	-	-	(134)
Common Intangible Plant	D.0002084.017	Tririga Mobile SW MN-10730		(11,931)		(11,931)	-	(131)	-	(131)
Common Intangible Plant	D.0002020.001	SAP Cont Improve SolMan SW MN-10705	(3,339)			(3,339)	(37)	-	-	(37)
Common Intangible Plant	D.0002072.001	Replace Meeting Planner SW MN-10738	(1,990)			(1,990)	(22)	-	-	(22)
Common Intangible Plant	D.0002135.001	Unix Config SW MN-10770	(1,338)			(1,338)	(15)	-	-	(15)
Common Intangible Plant	D.0001796.031	Net Tools CISCO SW MN-10718	(1,156)			(1,156)	(13)	-	-	(13)
Common Intangible Plant	D.0002286.001	ITC - OSISoft Licenses Windfarms SW		(1,038)		(1,038)	-	(11)	-	(11)
Common Intangible Plant	D.0002353.019	ITC-CCQR SW 200171 MN	(887)			(887)	(10)	-	-	(10)
Common Intangible Plant	D.0002348.003	ITC-Upgrade Identity Manag SW 20016		(644)		(644)	-	(7)	-	(7)
Common Intangible Plant	D.0002090.001	IT Service Request SW MN-10699	(511)			(511)	(6)	-	-	(6)
Common Intangible Plant	D.0002143.001	Technology Lic SW MN	(501)			(501)	(6)	-	-	(6)

			Total Company Unallocated				North Dakota Allocated			
Functional Class	**Project ID**	**Project Description**	**2020**	**2021**	**2022**	**Grand Total**	**2020**	**2021**	**2022**	**Grand Total**
Common Intangible Plant	D.0002296.001	ITC Security Remediation SW MN-2000		(495)		(495)	-	(5)	-	(5)
Common Intangible Plant	D.0002279.001	ITC - Upg Pro, Visio, & Adobe Pro S	(429)			(429)	(5)	-	-	(5)
Common Intangible Plant	D.0001796.022	Netwrk Tools Mgmt SW MN-10700	(390)			(390)	(4)	-	-	(4)
Common Intangible Plant	D.0002353.015	ITC-uPerform SW 200165 MN	(380)			(380)	(4)	-	-	(4)
Common Intangible Plant	D.0002090.010	Microfocus SW MN-10721	(266)			(266)	(3)	-	-	(3)
Common Intangible Plant	D.0002033.008	CommodityXL SW MN -10681	(211)			(211)	(2)	-	-	(2)
Common Intangible Plant	D.0002008.009	Enterprise Data Ph3 SW MN-10762	(194)			(194)	(2)	-	-	(2)
Common Intangible Plant	D.0002101.003	eGRC Ph3 SW MN-10719	(101)			(101)	(1)	-	-	(1)
Common Intangible Plant	D.0002314.001	ITC-PowerPlan App Upg-SW MN	(90)			(90)	(1)	-	-	(1)
Common Intangible Plant	D.0002353.043	ITC-BookRunner x SW 200134 MN	(75)			(75)	(1)	-	-	(1)
Common Intangible Plant	D.0002043.001	Enterprise Learning Upgrade SW MN-1	(64)			(64)	(1)	-	-	(1)
Common Intangible Plant	D.0001792.166	EMAIL SW MN-10697	(41)			(41)	(0)	-	-	(0)
Common Intangible Plant	D.0002255.003	CXT Contact Center SW MN-10790	(35)			(35)	(0)	-	-	(0)
Common Intangible Plant	D.0001839.789	Websphere-BSPRJ000932 SW MN	(19)			(19)	(0)	-	-	(0)
Common Intangible Plant	D.0002126.006	ITC - Site Scope & BSM SW MN	(19)			(19)	(0)	-	-	(0)
Common Intangible Plant	D.0002256.003	CXT Analytics, AI and NLU SW MN-107	(18)			(18)	(0)	-	-	(0)
Common Intangible Plant	D.0002037.016	CEC-Builders Call SW MN-10723	(0)			(0)	(0)	-	-	(0)
Common Intangible Plant	D.0002302.001	ITC-Smallworld Tech Stack- SW MN	(0)			(0)	(0)	-	-	(0)
Common Intangible Plant	D.0002037.011	CEC-Homesmart Ph2 SW MN-10722	0			0	0	-	-	0
Common Intangible Plant	D.0002272.003	CEC-Homesmart Ph2 SW MN-10722	0			0	0	-	-	0
Common Intangible Plant	D.0002293.001	ITC-Risk Master Upgr-SW MN	0			0	0	-	-	0
Common Intangible Plant	D.0002037.001	CEC-Cust Service Console SW MN-1070	0			0	0	-	-	0
Common Intangible Plant	D.0002101.009	eGRC Continuity SW MN-10750	81			81	1	-	-	1
Common Intangible Plant	D.0001726.055	Work and Asset Ph 1 SW MN	784			784	9	-	-	9
Common Intangible Plant	D.0002100.028	Private Cloud Realize SW MN-10767	1,252			1,252	14	-	-	14
Common Intangible Plant	D.0002101.015	eGRC Standard SW MN-10751	2,509			2,509	28	-	-	28
Common Intangible Plant	D.0002396.049	NSPM-SW FERC Rprtng-C	3,034,968			3,034,968	33,366	-	-	33,366
Common Intangible Plant	D.0001804.085	BS-Fcst-BD-SW-CM-M		6,804,200	2,369,077	9,173,277	-	74,805	26,046	100,851
Gas Distribution Plant	E.0010034.003	ND/Fargo/System Cap. - Pipeline		(26,126,290)		(26,126,290)	-	(26,126,290)	-	(26,126,290)
Gas Distribution Plant	E.0010002.002	ND - Gas New Services Blanket	(3,287,658)	(2,920,710)	(3,158,832)	(9,367,200)	(3,287,658)	(2,920,710)	(3,158,832)	(9,367,200)
Gas Distribution Plant	E.0010002.001	ND - Gas New Mains Blanket	(2,377,442)	(1,897,631)	(2,150,778)	(6,425,851)	(2,377,442)	(1,897,631)	(2,150,778)	(6,425,851)
Gas Distribution Plant	E.0010012.001	ND - Gas Main Renewal Blanket	(1,496,119)	(699,604)	(759,083)	(2,954,807)	(1,496,119)	(699,604)	(759,083)	(2,954,807)
Gas Distribution Plant	D.0005014.014	ND-Gas Meter Blanket	(708,933)	(645,619)	(1,177,200)	(2,531,752)	(708,933)	(645,619)	(1,177,200)	(2,531,752)
Gas Distribution Plant	E.0010002.003	ND - Gas New Business WCF		(641,700)	(1,386,000)	(2,027,700)	-	(641,700)	(1,386,000)	(2,027,700)
Gas Distribution Plant	E.0000007.075	Renew Aldyl-A & steel	(111,718)	(197,288)	(1,517,880)	(1,826,886)	(111,718)	(197,288)	(1,517,880)	(1,826,886)
Gas Distribution Plant	E.0000002.061	ND Programmatic Service Replacement	(182,725)	(133,802)	(1,365,000)	(1,681,526)	(182,725)	(133,802)	(1,365,000)	(1,681,526)
Gas Distribution Plant	E.0010076.012	ND/Fargo/System Cap.Reinforcement-		(1,439,347)		(1,439,347)	-	(1,439,347)	-	(1,439,347)
Gas Distribution Plant	E.0010007.001	ND - Gas Main Relocations Blanket	(490,317)	(447,164)	(454,340)	(1,391,821)	(490,317)	(447,164)	(454,340)	(1,391,821)
Gas Distribution Plant	E.0010012.002	ND - Gas Services Renewal/Cutoff Bl	(506,445)	(344,458)	(356,374)	(1,207,278)	(506,445)	(344,458)	(356,374)	(1,207,278)
Gas Distribution Plant	E.0000053.001	ND/UND 6" HP Lateral Main	(889,969)			(889,969)	(889,969)	-	-	(889,969)
Gas Distribution Plant	E.0010034.004	ND/FRG/Reeds Twnship main extension		(782,479)		(782,479)	-	(782,479)	-	(782,479)
Gas Distribution Plant	E.0010007.002	ND - Gas Mandates WCF		(183,600)	(397,000)	(580,600)	-	(183,600)	(397,000)	(580,600)
Gas Distribution Plant	E.0010017.001	ND - Gas Main Reinforcements Blanke	(234,216)	(146,256)	(158,158)	(538,629)	(234,216)	(146,256)	(158,158)	(538,629)
Gas Distribution Plant	E.0000006.064	Capitalized Locating Costs-Gas	(203,739)	(141,229)	(185,487)	(530,456)	(203,739)	(141,229)	(185,487)	(530,456)
Gas Distribution Plant	E.0010012.003	ND - Gas Asset Health WCF			(386,000)	(386,000)	-	-	(386,000)	(386,000)
Gas Distribution Plant	E.0010011.011	ND/Inside Meter Move-out Svc Renewa			(306,670)	(306,670)	-	-	(306,670)	(306,670)
Gas Distribution Plant	E.0000004.085	ND - Service Retro Fit AG Prot	(71,336)	(24)		(71,360)	(71,336)	(24)	-	(71,360)
Gas Distribution Plant	E.0010011.010	ND/Inside Meter Move-out Purchase			(57,879)	(57,879)	-	-	(57,879)	(57,879)
Gas Distribution Plant	E.0000053.002	ND/UND 6" HP Lateral Dist Reg Stn	(3,292)			(3,292)	(3,292)	-	-	(3,292)
Gas Distribution Plant	E.0000008.025	South Side Main Reinforc	(771)			(771)	(771)	-	-	(771)
Gas Distribution Plant	E.0000009.026	North Dakota -Sys Mtr & Reg In		(250)	(11)	(262)	-	(250)	(11)	(262)
Gas Distribution Plant	E.0000004.006	NDGM New Mains-ND	(43)			(43)	(43)	-	-	(43)
Gas Distribution Plant	E.0010064.001	ND/MGP Heartland Land Sale		(2)		(2)	-	(2)	-	(2)
Gas Distribution Plant	A.0006062.005	Distribution CIAC ND Gas		46,410	52,000	98,410	-	46,410	52,000	98,410
Gas General Plant	A.0006056.001	MN-Dist Fleet New Unit Purchase Gas	(5,579,929)	(4,010,346)	(2,881,751)	(12,472,026)	(629,818)	(452,656)	(325,269)	(1,407,743)
Gas General Plant	E.0010023.002	MN/Meter Module Replacement			(6,987,885)	(6,987,885)	-	-	(788,737)	(788,737)
Gas General Plant	D.0001810.104	Brainerd New SC		(5,761,336)		(5,761,336)	-	(650,293)	-	(650,293)
Gas General Plant	A.0006059.009	MN-Dist Gas Tools and Equip	(418,897)	(2,379,509)	(1,275,000)	(4,073,407)	(47,282)	(268,580)	(143,912)	(459,774)
Gas General Plant	A.0006056.217	ND-Dist Fleet New Unit Purchase Gas	(659,943)	(228,432)	(517,478)	(1,405,853)	(74,489)	(25,784)	(58,409)	(158,681)
Gas General Plant	D.0002301.001	ITC-GasPlanSCADA Rplmnt-HW-MN-Wesco		(1,242,012)		(1,242,012)	-	(140,188)	-	(140,188)

			Total Company Unallocated				North Dakota Allocated			
Functional Class	**Project ID**	**Project Description**	**2020**	**2021**	**2022**	**Grand Total**	**2020**	**2021**	**2022**	**Grand Total**
Gas General Plant	E.0010024.002	ND/Meter Module Replacement			(1,189,025)	(1,189,025)	-	-	(134,208)	(134,208)
Gas General Plant	A.0006056.204	MN-Gas Op Fleet New Unit Purchase <	(380,489)	(335,871)	(306,471)	(1,022,832)	(42,947)	(37,910)	(34,592)	(115,449)
Gas General Plant	E.0010053.006	NSPM/GDIST/PRESSURE MONITOR ERXs MN	(212,325)	(343,857)		(556,182)	(23,966)	(38,812)	-	(62,777)
Gas General Plant	D.0002301.002	ITC-GasPlanSCADA Rplmnt-HW-MN-Sible		(306,594)		(306,594)	-	(34,606)	-	(34,606)
Gas General Plant	D.0001810.105	Brainerd Land Acquisition	(257,716)			(257,716)	(29,089)	-	-	(29,089)
Gas General Plant	A.0006059.010	ND-Dist Dist Tools and Equip	(105,976)	(63,481)	(64,000)	(233,457)	(11,962)	(7,165)	(7,224)	(26,351)
Gas General Plant	D.0002301.003	ITC-GasPlanSCADA Rplmnt-HW-MN-Maple		(231,152)		(231,152)	-	(26,091)	-	(26,091)
Gas General Plant	D.0001781.034	Security Projects - Gas - MN		(166,808)	(10,668)	(177,477)	-	(18,828)	(1,204)	(20,032)
Gas General Plant	E.0000024.014	NSPM Comm Equip - Dist Meter/R	(19,818)	(56,931)	(18,930)	(95,679)	(2,237)	(6,426)	(2,137)	(10,799)
Gas General Plant	E.0010053.011	NSPM-Gas Security Monitoring & Logg			(84,564)	(84,564)	-	-	(9,545)	(9,545)
Gas General Plant	E.0010054.002	NSPM/GDIST/PRESSURE MONITOR ERXs ND	(75,575)			(75,575)	(8,530)	-	-	(8,530)
Gas General Plant	E.0010080.010	MN/Wescott/LNG Boil-off compressors		(49,532)		(49,532)	-	(5,591)	-	(5,591)
Gas General Plant	E.0010053.007	NSPM/GDIST/PRESSURE MONITOR ERXs Ma	(31,270)	(9,531)		(40,802)	(3,530)	(1,076)	-	(4,605)
Gas General Plant	E.0010023.001	MN - Gas Communication Equip. Blank		(14,925)	(14,925)	(29,850)	-	(1,685)	(1,685)	(3,369)
Gas General Plant	A.0006059.149	MN Install Gas Communication E		(9,634)		(9,634)	-	(1,087)	-	(1,087)
Gas General Plant	A.0006059.516	NSPM-Gas OT Cyber Security		(4,588)		(4,588)	-	(518)	-	(518)
Gas General Plant	A.0005014.082	NSPM Gas Dist General Office E		(3,036)		(3,036)	-	(343)	-	(343)
Gas General Plant	D.0001810.101	Brainerd Land Acquisition		(770)		(770)	-	(87)	-	(87)
Gas General Plant	E.0000024.017	NSPM Comm Equip - Trans Meter/	(86)			(86)	(10)	-	-	(10)
Gas General Plant	E.0010080.008	MN/Wescott/Door and Window Replacem		(27)		(27)	-	(3)	-	(3)
Gas General Plant	E.0010080.006	MN/Maplewood/Outdoor Lighting Upgra		8		8	-	1	-	1
Gas General Plant	A.0006059.461	MN Install Gas Communication E		2,116		2,116	-	239	-	239
Gas General Plant	D.0001801.001	Purch Gas SCADA Equip MN	29,649			29,649	3,347	-	-	3,347
Gas Intangible Plant	D.0002277.009	ITC-Gas Response App NSPM		(1,503,038)		(1,503,038)	-	(169,651)	-	(169,651)
Gas Intangible Plant	D.0002379.003	ITC-Gas Estimation tool SW 200131 M		(163,519)		(163,519)	-	(18,457)	-	(18,457)
Gas Intangible Plant	D.0002381.003	ITC-GTS Tariff SW 200129 MN		(133,287)		(133,287)	-	(15,044)	-	(15,044)
Gas Intangible Plant	D.0002124.005	ITC-GasTran Risk Calc SW 200129 MN		(115,976)		(115,976)	-	(13,090)	-	(13,090)
Gas Intangible Plant	D.0002052.001	Gas Transaction System SW MN-10680	(1,719)			(1,719)	(194)	-	-	(194)
Gas Intangible Plant	D.0002396.051	NSPM-SW FERC Rprtng-G	1,011			1,011	114	-	-	114
Gas Manufactured Production Plant	Maplewood	NSPM Plants – Maplewood		(8,804,948)	(6,099,472)	(14,904,420)	-	(1,114,504)	(772,053)	(1,886,557)
Gas Manufactured Production Plant	Sibley	NSPM Plants – Sibley		(6,804,805)	(3,546,505)	(10,351,310)	-	(861,332)	(448,906)	(1,310,238)
Gas Manufactured Production Plant	E.0000021.008	Sibley Gas Production/Manufacturing	(19,137)	(1,336,559)	(516,247)	(1,871,943)	(2,422)	(169,178)	(65,345)	(236,945)
Gas Manufactured Production Plant	E.0010080.015	MN/Sibley Valve Replacement		(1,840,991)		(1,840,991)	-	(233,027)	-	(233,027)
Gas Manufactured Production Plant	E.0010080.017	MN/Maplewood Truck Unloading Statio		(687,812)		(687,812)	-	(87,061)	-	(87,061)
Gas Manufactured Production Plant	E.0000021.006	Maplewood Gas Production/Manuf		(114,017)	(35,867)	(149,884)	-	(14,432)	(4,540)	(18,972)
Gas Manufactured Production Plant	E.0000041.006	MN/Sibley Truck Loading	(120,733)			(120,733)	(15,282)	-	-	(15,282)
Gas Manufactured Production Plant	E.0000041.005	MN/6" Wescott to Sibley Propane Lin	2,977			2,977	377	-	-	377
Gas Other Storage Plant	Wescott	NSPM Plants – Wescott		(3,973,028)	(6,372,148)	(10,345,176)	-	(502,894)	(806,567)	(1,309,461)
Gas Other Storage Plant	E.0010080.013	MN/Wescott LNG/Cold Box Replacement	(3,508,444)	(418,105)		(3,926,549)	(444,088)	(52,922)	-	(497,011)
Gas Other Storage Plant	E.0010080.014	MN/Wescott Gas Production-LNG		(1,640,684)	(908,706)	(2,549,390)	-	(207,673)	(115,021)	(322,694)
Gas Other Storage Plant	E.0010080.021	MN/Wescott/Replace C107 Boil Off Co			(2,080,793)	(2,080,793)	-	-	(263,381)	(263,381)
Gas Other Storage Plant	E.0000016.001	Gas Plants & Holders-Smal	(77,626)	(375,743)	(176,173)	(629,541)	(9,826)	(47,560)	(22,299)	(79,685)
Gas Other Storage Plant	E.0000016.026	Replace LNG pumps for T1 LNG storag			(422,548)	(422,548)	-	-	(53,485)	(53,485)
Gas Other Storage Plant	E.0000041.009	MN/Wescott LNG Plant Project Securi	(416,840)			(416,840)	(52,762)	-	-	(52,762)
Gas Other Storage Plant	E.0010080.016	MN/Wescott C201 Compressor Overhaul		(352,619)		(352,619)	-	(44,633)	-	(44,633)
Gas Other Storage Plant	E.0010080.019	MN/Inver Grove Heights/Wescott Flow		(271,939)		(271,939)	-	(34,421)	-	(34,421)
Gas Other Storage Plant	E.0000021.004	Wescott Gas Production/Manufac	(247,176)	(22,905)		(270,081)	(31,287)	(2,899)	-	(34,186)
Gas Other Storage Plant	E.0000041.003	MN/Wescott LPG Plant Prod	(24,770)	(6)		(24,776)	(3,135)	(1)	-	(3,136)
Gas Transmission Plant	E.0010076.001	Replace Line Heater at Fargo TBS	(342,882)			(342,882)	(342,882)	-	-	(342,882)
Grand Total			**(119,415,899)**	**(250,305,808)**	**(215,803,671)**	**(585,525,379)**	**(13,231,246)**	**(43,667,669)**	**(19,376,246)**	**(76,275,161)**

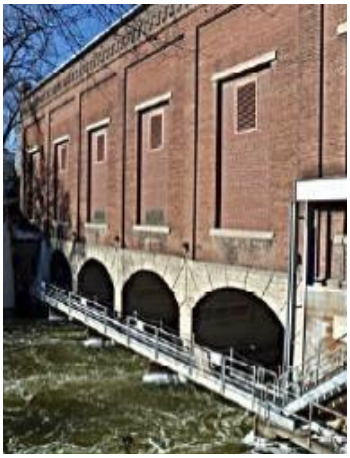
Document X01-1776-001, Rev. 0

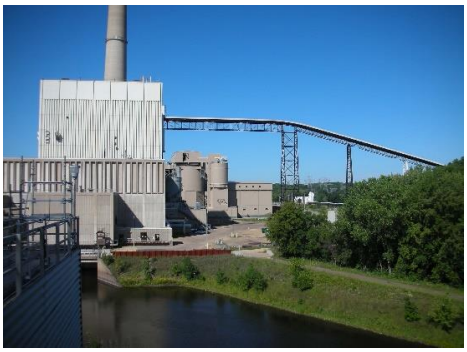
DISMANTLING COST STUDY

for

Allen S. King Unit 1
Angus Anson Units 1-4
Black Dog Units 2, 3, 5 and 6
Blue Lake Units 1-4, 7 and 8
Granite City Units 1-4
Hennepin Island
High Bridge Units 1-3
Inver Hills Units 1- 6
Key City Units 1-4
Maplewood Gas Plant
Minnesota Valley Units 1-3
Red Wing Units 1 & 2
Riverside Units 7, 8, 9 and 10
Sherburne County Units 1-3
Sibley Gas Plant
Wescott Gas Plant
Wilmarth Units 1 & 2
Stations

Blazing Star I Wind Farm
Border Winds Project
Courtenay Wind Farm
Foxtail Wind Farm
Grand Meadow Wind Farm
Lake Benton II Wind Farm
Nobles Wind Farm
Pleasant Valley Wind Farm





prepared for

Xcel Energy

prepared by

TLG Services, Inc.
An Entergy Company

148 New Milford Road East
Bridgewater, CT

April 2020

APPROVALS

Project Engineer	**Benjamin J. Stochmal**	4/1/20 **Date**
Project Engineer	**Timothy A. Arnold**	4/1/2020 **Date**
Project Manager	**Roderick Knight**	4/1/2020 **Date**
Technical Manager	**Francis. W. Seymore**	4/1/2020 **Date**

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REVISION LOG

Rev. No.	CRA No.	Date	Item Revised	Reason for Revision
0		04/01/2020		Final Issue

ACRONYMS / DEFINITIONS

- AIF Atomic Industrial Forum
- CT Combustion Turbine
- CCGT Combined Cycle Gas Turbine
- DOC Decommissioning Operations Contractor
- DOE Department of Energy
- HRSG Heat Recovery Steam Generator
- LS Lump Sum
- Mtr Motor
- MV Medium Voltage
- Mw Megawatt
- MWe Megawatt (electric) – 2020 Net Max. Capacity (NMC) Rating
- NESP National Environmental Studies Project
- NG Natural Gas
- OSHA Occupational Safety & Health Administration
- PCB Polychlorinated Biphenyl
- RDF Refuse Derived Fuel
- TLG TLG Services, Inc.
- WTG Wind Turbine Generator

EXECUTIVE SUMMARY

This report, prepared by TLG Services, Inc. (TLG), provides estimated costs for the complete dismantling, unless otherwise specified, of the following electric generating stations, wind farms, gas storage and production plants operated by Xcel Energy (Xcel), which either owns or has a share in ownership in each of these facilities:

Generating Stations Located in Minnesota:

- Allen S. King
- Black Dog
- Blue Lake
- Granite City
- Hennepin Island
- High Bridge
- Inver Hills
- Key City
- Minnesota Valley
- Red Wing
- Riverside
- Sherburne County
- Wilmarth

Generating Station Located in South Dakota:

- Angus Anson

Gas production and storage plants (all located in Minnesota):

- Maplewood
- Sibley
- Wescott

Wind Farms Located in Minnesota:

- Blazing Star I Wind Farm
- Grand Meadow Wind Farm
- Lake Benton II Wind Farm
- Nobles Wind Farm
- Pleasant Valley Wind Farm

Wind Farms Located in North Dakota:

- Border Winds Project
- Courtenay Wind Farm
- Foxtail Wind Farm

The dismantling estimate includes the cost of removing the equipment and structures for each of the above-referenced facilities and limited restoration of the sites. The electrical switchyards are assumed to remain in place and are not included in the estimate.

The scope of the dismantling estimate includes the following significant work activities and labor, equipment, material, and waste disposal cost elements:

- Preparation of the units for safe dismantling
- Abatement of asbestos containing materials prior to dismantling (where applicable)
- Removal and disposition of all installed equipment (except where noted)
- Demolition and disposition of subsurface utilities and buildings and foundations (except where noted)
- Removal of below grade foundations (except where noted)
- Coal yard and ash pond remediation (Sherburne County, King, and Minnesota Valley)
- Limited site restoration (grading and seeding for drainage and erosion control)
- Demolition contractor's on-site management, engineering, safety, and administrative staff
- Demolition contractor's expenses, including profit, insurance, permits, and fees
- Xcel's on-site management, oversight, and security staff
- A cost credit associated with the disposition of scrap metals
- Cost contingency

The general approach in assembling the estimate was to develop an inventory of equipment and structures designated to be removed for each facility. This inventory was established using site walk-downs (including discussions with the Operations & Maintenance staff), station-provided equipment databases, and plant drawings. This inventory accounted for similarities between facilities.

The abatement, removal, demolition and restoration activity costs are estimated by applying unit cost factors (developed for each inventory item) against the inventory. Costs for project management, shared equipment and consumables, and similar types of costs are estimated on a period-dependent basis (i.e., the magnitude of the expense depends, in part, on the duration of the project and the types of activities taking place). The potential value of scrap from materials generated in dismantling the plant components and building structural steel is included as a credit in the dismantling cost

estimate. Contingency is provided within this estimate to account for unpredictable project events.

OSHA states that demolition involves additional hazards due to unknown factors which make demolition work particularly dangerous. OSHA further states that the hazards of demolition work can be controlled and eliminated with the proper planning, the right personal protective equipment, necessary training, and compliance with OSHA standards. This cost estimate is intended to provide sufficient monies to allow Xcel management to perform the project using these principles and standards.

The dismantling costs, expressed in thousands of 2019 dollars, are provided in the following table.

SUMMARY OF DISMANTLING COSTS
(All costs are in thousands of 2019 dollars)

Station	Unit	MWe rating	Type	Fuel	In Service	Station Cost
Electric Generation Facilities –Fossil and Hydro						
Allen S. King	1	511	Steam	Coal	1968	65,755
Angus Anson	1		Steam	N/A	1966	12,727
	2	109	CT	NG/Oil	1994	
	3	109	CT	NG/Oil	1994	
	4	168	CT	NG/Oil	2005	
Black Dog	2	117	Steam	(note 1)	1952	48,729
(Unit 3 Retired)	3	108	Steam	Coal/NG	1955	
	5	181	CCGT	NG	2002	
	6	228	CT	NG	2018	
Blue Lake	1	50	CT	NG/Oil	1974	16,670
	2	50	CT	NG/Oil	1974	
	3	46	CT	NG/Oil	1974	
	4	48	CT	NG/Oil	1974	
	7	174	CT	NG/Oil	2005	
	8	177	CT	NG/Oil	2005	
Granite City	1	18	CT	NG/Oil	1969	4,885
(All Units Retired)	2	18	CT	NG/Oil	1969	
	3	18	CT	NG/Oil	1969	
	4	18	CT	NG/Oil	1969	
Hennepin Island	1-5	13.9	Hydro	Water	1882	6,352
High Bridge	1	185	CCGT	NG/Oil	2008	16,983
	2	185	CCGT	NG/Oil	2008	
	3	236	Steam	(note 2)	2008	
Inver Hills	1	62	CT	NG/Oil	1972	11,777
	2	62	CT	NG/Oil	1972	
	3	62	CT	NG/Oil	1972	
	4	62	CT	NG/Oil	1972	
	5	61	CT	NG/Oil	1972	
	6	62	CT	NG/Oil	1972	

SUMMARY OF DISMANTLING COSTS
(continued)
(All costs are in thousands of 2019 dollars)

Station	Unit	MWe rating	Type	Fuel	In Service	Station Cost
Electric Generation Facilities -Fossil						
Key City	1	18	CT	NG/Oil	1970	4,530
(All Units Retired)	2	18	CT	NG/Oil	1970	
	3	18	CT	NG/Oil	1970	
	4	18	CT	NG/Oil	1970	
Minnesota Valley	1	10	Steam	Coal	1949	22,508
(All Units Retired)	2	10	Steam	Coal	1949	
	3	44	Steam	Coal	1953	
Red Wing	1	9	Steam	RDF	1949	15,549
	2	9	Steam	RDF	1949	
Riverside	7	160	Steam	(note 3)	1964	40,725
(Unit 8 Retired)	8	231	Steam	Coal	2009	
	9	171	CT	NG/Oil	2009	
	10	171	CT	NG/Oil	2009	
Sherburne County	1	680	Steam	Coal	1976	168,356
	2	682	Steam	Coal	1977	
	3	876	Steam	Coal	1987	
Wilmarth	1	9	Steam	RDF	1948	15,903
	2	9	Steam	RDF	1951	
Gas Production/Storage Facilities						
Maplewood					1957	5,113
Sibley					1953	4,589
Wescott					1972	11,242
Fleet Totals		**6,439**				**$472,396**

NOTES:
1 Unit 2 receives steam from Units 5 HRSG
2 Unit 3 receives steam from Units 1 and 2 HRSGs
3 Unit 7 receives steam from Units 9 and 10 HRSGs

SUMMARY OF DISMANTLING COSTS
Wind Farms (Complete Removal)
(All costs are in thousands of 2019 dollars)

Station	Units	MWe rating	Type	Wind Farm Cost
Electric Generation Facilities -WTG				
Blazing Star I	100	200	Wind Turbine Generator	34,766
Border Winds	75	148	Wind Turbine Generator	30,974
Courtenay	100	190	Wind Turbine Generator	36,313
Foxtail	75	150	Wind Turbine Generator	27,558
Grand Meadow	67	99	Wind Turbine Generator	25,036
Lake Benton II	44	99	Wind Turbine Generator	16,829
Nobles	134	197	Wind Turbine Generator	43,589
Pleasant Valley	100	196	Wind Turbine Generator	38,738
Fleet Totals		**1,279**		**$253,804**

SUMMARY OF DISMANTLING COSTS
Wind Farms (Removal to 48 inches below grade)
(All costs are in thousands of 2019 dollars)

Station	Units	MWe rating	Type	Wind Farm Cost
Electric Generation Facilities -WTG				
Blazing Star I	100	200	Wind Turbine Generator	28,362
Border Winds	75	148	Wind Turbine Generator	25,046
Courtenay	100	190	Wind Turbine Generator	29,087
Foxtail	75	150	Wind Turbine Generator	22,288
Grand Meadow	67	99	Wind Turbine Generator	21,697
Lake Benton II	44	99	Wind Turbine Generator	14,197
Nobles	134	197	Wind Turbine Generator	35,955
Pleasant Valley	100	196	Wind Turbine Generator	31,505
Fleet Totals		**1,279**		**$208,138**

1. INTRODUCTION

1.1 OBJECTIVE OF STUDY

The objective of this dismantling cost study prepared by TLG Services is to present an estimate of the costs to dismantle Xcel Energy's fossil-fueled and wind farm generating electrical generating facilities, plus their gas production and storage facilities, in Minnesota, South Dakota, and North Dakota. This study is not intended to be a dismantling plan for each of the stations, but a cost estimate prepared to support current financial planning for future dismantling.

1.2 FACILITY DESCRIPTIONS

Electric Generation Facilities

Allen S. King is a single unit coal fired generating facility with a cyclone-fired boiler. It has a generating capacity of 511 MWe while burning low sulfur Wyoming coal. The plant is located in Oak Park Heights, Minnesota, on the St. Croix River. The unit was installed in 1968. From 2004 to 2007 the unit was completely refurbished as part of an emissions reduction project.

Angus Anson is a three-unit simple cycle combustion gas turbine peaking facility, capable of firing on oil or natural gas. Units 1 and 2 were placed in service in 1994. Unit 3 was placed in service in 2005. The station generating capacity is 386 megawatts. Unit 1, 2, and 3 are rated at 109, 109, and 168 MWe, respectively. The station is located in Sioux Falls, South Dakota adjacent to the decommissioned Pathfinder nuclear facility. The remaining Pathfinder facility features holds the non-nuclear remnants of the test nuclear power plant (minus the reactor) built in 1965.

Black Dog generating station is located on the Minnesota River just south of the Twin Cities. Unit 5, which is a natural gas fired combined cycle combustion gas turbine, replaced the original Unit 1 boiler and steam turbine. The exhaust heat from Unit 5 gas turbine generates steam in the HRSG and powers the original Unit 2 steam turbine that was installed in the 1950's. The Unit 2 boiler has been abandoned in place. The boiler chimney has been removed. Units 3 is abandoned in place and Unit 4 was mostly removed to make room for a new simple cycle combustion gas turbine, Unit 6. The Unit 4 primary precipitator, air heater, forced draft, induced draft and gas recirculation fans, deaerator and storage tank, and one feed-water heater remain in place. The coal yard facilities have been removed as well as the boiler chimneys.

Blue Lake is a six-unit simple cycle combustion gas turbine peaking facility, capable of firing on oil or natural gas. The station generating capacity is 545 megawatts. Units 1-4 are rated at 50 MWe, 50 MWe, 46 MWe, 48 MWe, respectively. Units 7 and 8 are rated at 174 MWe and 177 MWe. The station is located in Shakopee, Minnesota along the Minnesota River. Units 1-4 were placed in service in 1974. Units 7 and 8 were placed in service in 2005.

Granite City is a four-unit simple cycle combustion gas turbine peaking facility, capable of firing on oil or natural gas. The station generating capacity was 72 megawatts with each of the four units rated at 18 MWe. The station is located in St. Cloud, Minnesota. The units were installed in 1970. The station was retired from service in June 2019.

Hennepin Island is a hydroelectric power plant located on the Mississippi River in Minneapolis, MN, on the west side of Hennepin Island. The station consists of five turbine-generator sets, and has a combined generating capacity is 13.9 Mw. The plant was installed in 1882; it was last refurbished in 2010.

High Bridge is a three-unit facility consisting of two combined cycle combustion gas turbines and one steam turbine. The combustion turbines are each direct coupled to a 185 MWe electric generator. The exhaust gas of each combustion turbine is ducted through its own HRSG. The steam from the HRSG is piped to a 236 MWe steam turbine. The station has a net dependable capacity of 606 MWe. The station was placed in service in 2008. It is located in downtown St. Paul, Minnesota, on the Mississippi River.

Inver Hills is a six-unit simple cycle combustion gas turbine peaking facility, capable of firing on oil or natural gas. The station generating capacity is 371 megawatts. Units 1-4 and 6 are rated at 62 MWe each. Unit 5 is rated at 61 MWe. The station is located in Inver Grove Heights, Minnesota. The units were placed in service in 1972.

Key City was a four-unit simple cycle combustion gas turbine peaking facility, capable of firing on oil or natural gas. The station generating capacity was 72 megawatts with Units 1-4 at 18 MWe each. The station is located in Mankato, Minnesota. The units were installed in 1970, and retired in March of 2015.

Minnesota Valley is a three-unit facility abandoned in place. The station consists of two 10 MWe and one 44 MWe coal fired units. The station is located in Chippewa County, Granite Falls, Minnesota. The two 10 MWe units were installed in the late 1940's. The third unit was installed in 1953. The station was retired from service in 2013. All coal yard facilities have been removed.

Red Wing is a two-unit generating facility that burns processed municipal solid waste, referred to as refuse-derived fuel (RDF). The station employs a combination duct scrubber with a baghouse to effectively cut emissions from burning RDF. The scrubber treats flue gas with a water spray and dry lime. The baghouse traps particulate by forcing gas streams through large filter bags. The generating capacity of each unit is 9 MWe. The station is located in Red Wing, Minnesota. The units were installed in the early 1950's (coal fired units) and later modified to burn RDF.

Riverside is a three-unit facility consisting of two combined cycle combustion gas turbine generators (Units 9 and 10) and one steam turbine (refurbished Unit 7 steam turbine). The combustion turbines are each direct coupled to a 171 MWe electric generator. The exhaust gas of each combustion turbine is ducted through its own HRSG. The steam from the HRSG is piped to the Unit 7 160 MWe steam turbine. Abandoned in place, and included in this estimate, are the retired Units 6, 7 and 8 boilers, and the Unit 8 steam turbine with all its associated piping and system components. The three operational units went into service in 2009. The station is located northeast of Minneapolis on the Mississippi River.

Sherburne County is a three-unit 2,238 MWe coal-fired facility. The station is located in Becker, Minnesota, 45 miles northwest of the Twin Cities, on the Mississippi River. Units 1, 2 and 3 have a net dependable capacity of 680, 682, and 876 MWe each, respectively. The units were installed in 1976, 1977, and 1987.

Wilmarth is an electric generating facility that burns RDF. The station employs a combination duct scrubber with a baghouse to effectively cut emissions from burning RDF. The scrubber treats flue gas with a water spray and dry lime. The baghouse traps particulate by forcing gas streams through large filter bags. The generating capacity of Unit 1 and 2 is 9 MWe each. The station is located in Mankato, Minnesota. The units were installed in the early 1950's and modified in 1987 to burn RDF.

<u>Gas Production/Storage Facilities</u>

Maplewood is a propane storage facility with an effective propane storage capacity of 1.355 million gallons. The plant, located in Maplewood, Minnesota, was placed in-service in 1957.

Sibley is a propane storage facility used to supplement natural gas supplies during peak demand periods, with an effective propane storage capacity of 1.2

million gallons. The plant, located in Mendota Heights, Minnesota, was placed in service in 1953.

Wescott is a liquefied natural gas peak-shaving plant. The facility collects and stores natural gas for future supply to the local natural gas distribution systems during cold winter periods when regional natural gas supplies may not meet the increased demand. The facility is located in Inver Grove Heights, Minnesota, and was completed in 1972.

Wind Farms

Blazing Star I is a 100-unit wind turbine complex located on privately owned farmland in Lincoln County in southwestern Minnesota. The wind farm is composed of 10, 2.0 MWe V-110 and 90, 2.0 MWe V-120 Vestas wind turbines for a complex total of 200 MWe. The units are expected to be placed into full service in 2020.

Border Winds Project is a 75-unit wind turbine complex located on privately owned farmland in Rolla, North Dakota. The wind farm is composed of 75, 2.0 Mwe (nominal) V-100-2.0 Vestas wind turbines for a complex total of 148 MWe. The units were placed into service in 2015.

Courtenay is a 100-unit wind turbine complex located on privately owned farmland in Jamestown, North Dakota. The wind farm is composed of 100, 2.0 MWe (nominal) V-100-2.0 Vestas wind turbines for a complex total of 190 MWe. The units were placed into service in 2016.

Foxtail is a 75-unit wind turbine complex located on privately owned farmland in Kulm, North Dakota. The wind farm is composed of 7, 2.0 MWe V-110 and 68, 2.0 MWe V-120 Vestas wind turbines for a complex total of 150 MWe. The units were placed into service in 2019.

Grand Meadow is a 67-unit wind turbine complex located in a stretch of farm fields six miles long and four miles wide. The farm is spread out over roughly 10,000 acres southeast of Interstate 90 in Grand Meadow, Clayton, and Dexter Townships in Mower County, Minnesota. Each GE 1.5-77 wind turbine / generator set has a rated capacity of 1.5 Mwe (nominal) for a complex total of 99 MWe. The units were placed in service in 2008.

Lake Benton II is a 44-unit wind turbine complex located on privately owned farmland in Ruthton, Minnesota. The wind farm is composed of 5, 2.1 Mwe (nominal) GE 2.1-116 and 39, 2.3 Mwe (nominal) GE 2.3-116 General Electric

wind turbines for a complex total of 99 MWe. The units were placed into service in 2019.

Nobles is a 134-unit wind turbine complex located in the Buffalo Ridge area of Minnesota. The wind farm is spread out over roughly 42 square miles in Nobles County, Minnesota, in Olney, Dewald, Larkin, and Summit Lake townships. Each GE 1.5-77 wind turbine / generator set has a rated capacity of 1.5 Mwe (nominal) for a complex total of 197 MWe. The units were placed in service in 2011.

Pleasant Valley is a 100-unit wind turbine complex located on privately owned farmland in Dexter, Minnesota. The wind farm is composed of 100, 2.0 (nominal) MWe V-100-2.0 Vestas wind turbines for a complex total of 196 MWe. The units were placed into service in 2015.

1.3 SCOPE

The scope of the dismantling estimate includes the following significant cost elements:

- Preparation for safe dismantling;
  - Hazardous materials characterization for such items as ACM (asbestos-containing materials), lead, mercury, PCBs, hydrocarbons in soil, etc.
  - Isolation of the units in preparation for safe dismantling (e.g. ensuring systems are de-energized, fuel and chemical storage tanks are drained and cleaned, etc. (where applicable)
- Abatement of ACM prior to dismantling (where applicable)
- Labor, equipment, and material costs associated with the removal and disposition of all installed equipment
- Labor, equipment, and material costs associated with the demolition and disposition of buildings and foundations
- Demolition contractor's on-site management, engineering, safety, and administrative staff
- Demolition contractor's expenses, including insurance, permits, and fees.
- Xcel's on-site management, oversight, and security staff
- A cost credit associated with the disposition of scrap metals
- Cost contingency

Costs are provided for each generating station or facility, identified by significant cost element. The cost per station includes the costs for dismantling the generating unit and the common station facilities. Costs are provided in 2019 dollars.

1.4 GENERAL APPROACH

The general approach in assembling the estimate was to develop an inventory of equipment and structures designated to be removed for each facility. This inventory was established using site walk-downs (including discussions with the Operations & Maintenance staff), station-provided equipment databases, and plant drawings. This inventory accounted for similarities between facilities.

The abatement, removal, demolition and restoration activity costs are estimated by applying unit cost factors (developed for each inventory item) against the inventory. Costs for project management, shared equipment and consumables, and similar types of costs are estimated on a period-dependent basis (i.e., the magnitude of the expense depends, in part, on the duration of the project and the types of activities taking place). The potential value of scrap from materials generated in dismantling the plant components and building structural steel is included as a credit in the dismantling cost estimate. Contingency is provided within this estimate to account for unpredictable project events.

OSHA states that demolition involves additional hazards due to unknown factors which make demolition work particularly dangerous. OSHA further states that the hazards of demolition work can be controlled and eliminated with the proper planning, the right personal protective equipment, necessary training, and compliance with OSHA standards. The cost estimate is intended to provide sufficient monies to allow Xcel management to perform the project using these principles and standards.

Limited site landscaping is included, which covers grading and seeding for drainage and erosion control.

Section 2 of this report identifies the activities and sequence of activities necessary to dismantle a generating station. Section 3 provides the specific bases for the estimate. Section 4 discusses scrap metal and associated credits to the dismantling costs. Section 5 provides the results. Appendices, noted throughout this report, provide additional information important to understanding this estimate.

2. DISMANTLING OPERATIONS

The estimate for dismantling the stations is based on the complete removal of the units and common station facilities (except where noted). The following sections describe the project organization, basic activities, and special equipment necessary for accomplishing the dismantling project.

The actual dismantling program begins once the station owner has decided to dismantle the site, either immediately following final shutdown, or after a period of storage following final shutdown. The dismantling program has been organized into three distinct periods: Period 1 - Engineering/Planning and Asbestos and Other Hazardous Material Abatement (if necessary); Period 2 - Dismantling Operations; and Period 3 - Site Restoration. This section summarizes the activities performed under each Period of the program.

For the purposes of this estimate it is assumed that once the decision to dismantle has been made and a project start date established, the work in each of these periods will be completed successively (no delay between periods). This report does not attempt to describe all of the activities necessary to dismantle a station, but identifies representative activities appropriate to this type of project.

2.1 PRE-SHUTDOWN ACTIVITIES

The estimates include a planning staff for a year prior to final shutdown to plan for the dismantling program. A staff of seven full-time equivalent personnel is included in this estimate; smaller stations will have a reduced staffing amount.

2.2 POST-SHUTDOWN PLANT STAFF TRANSITION ACTIVITIES

The estimate is based on each station being shut down and placed into a post-shutdown configuration by the plant staff. The length of time that the facility is in this configuration is indeterminate and the costs for maintaining the facility in this configuration is not included within the scope of this dismantling effort. The activities to be completed post-shutdown, but prior to station dismantling, include:

- Removal of consumables and supplies not needed in the post-shutdown configuration
- Removal of residual fuels (including oil/coal)
- Removal of acids and caustics; flushing and cleaning of storage tanks

- Disposition of surplus bulk chemicals and gas storage containers
- Removal of miscellaneous hazardous wastes and combustible materials
- Installation of any appropriate physical barriers (sealing circulating water system) and/or security barriers

The estimate does not account for an extended period of time between final shutdown of the unit(s) and onset of the dismantling program. As such, the plant operations and maintenance staff would be expected to perform the following activities in the interval of time between final plant shutdown, and the onset of the dismantling program.

- If the unit is to be maintained in a condition where lighting, electricity, heating, water, sanitary, and similar services are to remain active, reconfigure these systems to minimize maintenance requirements
- Maintenance of the facility (maintaining roofs and windows, drain systems, and electrical systems to preclude creating hazardous working conditions in the future)

2.3 DISMANTLING ENGINEERING / PLANNING AND ASBESTOS ABATEMENT

When the decision is made to begin physical dismantling of a station, Xcel Energy will begin field dismantling activities, beginning with engineering and planning, and removal of asbestos and other hazardous materials from the station.

2.3.1 Engineering and Planning

A preliminary planning phase of the program begins once it is has been determined that a station will be dismantled and the project has been authorized to proceed. During this phase, the owner assembles its dismantling management organization, makes appropriate decisions regarding the extent of dismantling and the approach to managing the activities, and accomplishes those site preparation activities necessary to transition from a plant shutdown configuration to site dismantling. For purposes of this estimate it is assumed that the intent is to dismantle the entire station as a single project. Costs incurred during this preliminary phase of the program are included in the dismantling costs presented in this study.

Xcel Energy prepares the stations for dismantling by performing the following activities:

- Prepare specifications that identify and describe the objectives and major work activities to be accomplished (establishing the final site configuration)
- Assemble plant documentation that may be relevant to dismantling (drawings, hazardous material reports, environmental studies, etc.)
- Select an asbestos abatement contractor (if required) and Dismantling Contractor
- Assemble and mobilize the management and oversight team responsible for the project
- Documenting hazardous materials location and inventory

2.3.2 Asbestos / Hazardous Material Abatement (as applicable)

The asbestos abatement contractor prepares for this work by thoroughly understanding the scope of the asbestos remediation work and obtaining the permits necessary to initiate the work. Abatement of asbestos is considered an important prerequisite to dismantling the station's systems and structures. The method by which asbestos is abated is strictly controlled by federal and/or state regulations and includes the following requirements:

- Work will be done inside enclosures designed to capture any asbestos-containing particles. With the exception of removal of small quantities of asbestos in local areas, it would be expected that most work will be done in large enclosures (containment tents). The enclosures will have a filtered exhaust and be maintained under negative air pressure (air will leak into the enclosure rather than leak out).
- The air outside of the enclosures will be monitored to ensure barriers are effective.
- Workers, while working inside enclosures, will wear respiratory protective equipment as well as protective clothing.
- All materials removed from the enclosure will be packaged in accordance with regulations (minimum double-bag), and will be removed via a materials handling access area.
- Workers will enter and exit the enclosures through a personnel decontamination chamber in a controlled manner (ensuring asbestos contamination does not spread beyond the containment).

- After the asbestos abatement is complete, the effectiveness of the process will be established via regulatory-specified processes (generally verifying that there is no asbestos containing material capable of becoming airborne).
- Asbestos containing materials will be disposed of at a properly licensed disposal facility.
- After ensuring that all asbestos has been removed, the enclosures will be taken down in accordance with regulatory requirements and disposed of at a licensed facility.
- Clean coal-fired boilers by washing down all surfaces interior to the boilers.
- Clean fly-ash handling equipment, e.g., filters and holding tanks.
- De-water ash settling ponds and/or basins.

2.3.3 Dismantling Preparations

The dismantling contractor prepares the station for dismantling by performing the following activities:

- Installing environmental barriers and monitoring equipment
- Reviewing plant drawings and specifications that may be useful for the dismantling project
- Identifying the processes to achieve the final desired station configuration
- Identifying the major work sequence
- Preparing dismantling activity specifications and work orders/forms
- Preparing detailed dismantling procedures
- Preparing a dismantling plan
- Preparing permit application(s) for plant demolition
- Mobilizing site staff
- Configuring temporary services/facilities to support dismantling operations
- Arranging for heavy lift and dismantling equipment, rigging, and tooling
- Hiring and training the labor force

2.4 DISMANTLING OPERATIONS

Dismantling activities are initiated after completing the engineering and planning process, and after asbestos abatement and removal of hazardous materials is complete. The sequence of activities will be determined at the time of dismantling, but typically a sequence would include the following items. Dismantling sequences are presented for each of the Xcel Energy facility types. In all types the station is electrically disconnected from all power sources; the Dismantling Contractor will provide temporary power as needed to support the removal activities.

2.4.1 Steam Plants

- Removing coal yard equipment (if required), including unloading structures, conveyors, transfer towers, and reclaim systems
- Removing above-ground storage tanks
- Removing large equipment from rooftops or at higher elevations
- Removing equipment that must be removed prior to start of boiler structure removal, including fly-ash handling, coal handling, burner fuel supply, scrubbers, air and flue gas ducts, etc.
- Removing electrostatic precipitator and bag houses by cutting casings and connecting gas ducts
- Removing the top of the boiler enclosure to allow access to the platens
- Removing the boiler waterwalls
- Removing steam drum and deaerator by severing all connections and lowering to grade
- Removing boiler structural steel
- Disassembling the turbine/generator and condenser
- Removing all other equipment and components required prior to structures demolition
- Removing the turbine building superstructure and interior floors
- Blasting/dismantling the concrete turbine-generator pedestal(s)
- Removing siding from buildings
- Dismantling steel framing
- Demolishing structural concrete

- Removing the stack(s)
- Removing cooling tower(s) and / or cooling water intake and discharge structures
- Removing all other site structures within the scope of the dismantling program
- Sorting and organizing materials for pickup by the scrap dealer(s)
- Size reducing concrete rubble to remove reinforcing steel
- Removing any temporary services used to support the dismantling effort (lighting / ventilation / electrical / groundwater management)

2.4.2 Combustion Turbines

- Removing above-ground storage tanks
- Removing large equipment from rooftops or at higher elevations
- Disassembling the turbine and generator
- Removing all other equipment and components required prior to building demolition
- Blasting/dismantling the concrete turbine-generator foundation(s)
- Demolishing remaining concrete
- Removing cooling tower(s) and / or cooling water intake and discharge structures (High Bridge only)
- Removing all other site structures within the scope of the dismantling program
- Sorting and organizing materials for pickup by the scrap dealer(s)
- Size reducing concrete rubble to remove reinforcing steel

2.4.3 Hydroelectric Plants

- Installing cofferdams at inlet to power channel and discharge channel
- Removing large equipment from rooftops or at higher elevations
- Disassembling and removing the generators
- Disassembling and removing the water turbines
- Removing all other equipment and components required prior to structures demolition

- Removing the powerhouse structure and interior floors
- Blasting/dismantling the concrete turbine-generator foundations
- Dismantling steel framing
- Demolishing brick walls and structural concrete
- Removing all other site structures within the scope of the dismantling program
- Sorting and organizing materials for pickup by the scrap dealer(s)
- Size reducing concrete rubble to remove reinforcing steel

2.4.4 Wind Turbines (complete removal)

- Removing turbine blades from turbine shaft
- Removing turbine-generator housings from towers
- Removing towers from foundations
- Removing all other equipment and components required prior to structures demolition
- Blasting/dismantling the concrete tower foundations
- Excavating and removing all buried electrical cables
- Removing all other site structures within the scope of the dismantling program
- Sorting and organizing materials for pickup by the scrap dealer(s)
- Size reducing concrete rubble to enhance its suitability for backfill

2.4.5 Wind Turbines (removal to 48" below grade)

- Removing turbine blades from turbine shaft
- Removing turbine-generator housings from towers
- Removing towers from foundations
- Removing all other equipment and components required prior to structures demolition
- Removing the concrete tower foundation pedestal to 48" below grade
- Buried electrical cables below 48" left in place
- Removing all other site structures within the scope of the dismantling program

- Sorting and organizing materials for pickup by the scrap dealer(s)
- Size reducing concrete rubble to enhance its suitability for backfill

2.5 SITE RESTORATION

Site restoration activities are initiated following completion of the dismantling operations. The objective of site restoration in this estimate is to restore the station grounds to a configuration that does not pose a safety hazard; and plant vegetation for erosion control. As such, landscaping will be limited to grading, placement of top soil, and seeding. Site restoration as used in this estimate is not intended to re-configure the station for redevelopment, e.g. use as a recreational or industrial facility.

A typical site restoration sequence would be:

- Crush all concrete rubble and remove reinforcing steel. Concrete debris will be shipped off site for disposal as construction debris. Reinforcing steel will be recycled
- Backfill below grade voids with clean compactible fill as necessary.
- General grading of the station
- Placement of top soil or other suitable surface material necessary to maintain erosion control
- Landscaping to the extent necessary to re-vegetate the station (grass or similar plant materials), and
- Demobilizing personnel and equipment

3. COST ESTIMATE

The basis, methodology, and assumptions for the site-specific cost estimate are described in the following paragraphs.

3.1 BASIS OF ESTIMATE

Inventory of Materials to be Removed

The inventory is an essential element of the estimate, since dismantling costs are determined by applying unit cost factors against the corresponding inventory quantities. For each of these estimates a site-specific inventory of materials to be removed was developed using a combination of methods. The inventory used in developing the estimate for each station is provided in Appendix A.

Comparable Boiler / Turbine Unit Information Available to TLG Where TLG had previously developed inventory information for a boiler and turbine of similar size, fuel type and vintage, referred to as "reference unit", this information was used to represent the boiler / turbine systems inventory for the comparable Xcel Energy unit. In the same manner, non-steam power facilities were also used as reference units for other, similar Xcel Energy facilities. The inventory was adjusted to reflect the difference between the rating of the Xcel Energy reference unit and the rating of the comparable unit.

There are expected differences in other facilities, even if the power generating equipment are similar between comparable units. These include systems and structures associated with cooling water intake and discharge, fuel handling, exhaust gas, maintenance buildings and shops, pollution-control, and the quantity and extent of asbestos containing material (if applicable). For these systems and structures TLG developed the inventory by conducting a walk-down of the station, and extracting information from station-specific drawings and photos.

Comparable Plant Information Not Available to TLG Where the Xcel Energy unit(s) had no comparable match in the TLG database, the site specific inventory was developed "from scratch", by completing a physical walk-down of each such unit, discussions with the stations' Operations & Maintenance staff, and extracting data from station-specific maintenance databases (lists of equipment), drawings, and photos.

Economic Cost Drivers (Reference in Section 6)

In developing an estimate, the cost of labor, equipment and material, credit for scrap, and similar costs will influence the results of the estimate. The basis for the significant cost drivers are:

1. Craft labor rates are based on existing contracts with craft labor contractors. These rates were provided by Xcel Energy (Ref. 1).
2. Utility labor rates are based on labor costs for positions likely to be employed during the dismantling project. The 2014 rates were escalated to 2019 values, per Xcel Energy approval, using U.S. Department of Labor's Bureau of Labor Statistics, Consumer Price Index Series ID:CUUR0000SAS (Ref. 2).
3. Material and equipment costs for conventional demolition and/or construction activities, Contractors Insurance, Small Tools Allowance, Permit / Fees, and Contractor's Fee are based on R.S. Means Construction Cost Data (Ref. 3).
4. Scrap metal prices are based on a five-year average of published indices (Ref. 4).
5. Contingency, contractor fee, contractor insurance, environmental sampling, and permits & fees are based upon R.S. Means Construction Cost Data.
6. Costs in this estimate are in 2019 dollars.
7. Property taxes (or payments in lieu of taxes) are not included within the estimate.
8. The estimate to dismantle the stations does not address credit associated with the residual value of the land.

Project Organization

For the purposes of this study, the dismantling project for each station is assumed to be managed by Xcel Energy's Project Director, who would have the primary responsibility for dismantling the station. A Dismantling Contractor, experienced in dismantling similar facilities, would be hired as the prime contractor for the removal of plant components and site facilities. The Dismantling Contractor's Project Manager would report to the Project Director. The Dismantling Contractor would manage and supervise the dismantling activities of the station and be responsible for completing the work in an expeditious and safe manner. Contractor personnel would manage and direct the labor force in accordance with approved procedures and in accordance with a health and safety program. The Xcel staff would maintain and/or provide the engineering, safety, and environmental compliance oversight, and the security

services necessary to support dismantling operations. Figures 3.1 and 3.2 identify typical organizations for the plant/utility staff and the associated contractor personnel during the dismantling phase of the project. The smaller facilities included within this estimate would have a commensurately smaller project organization e.g. Angus Anson, Blue Lake, and Grand Meadow.

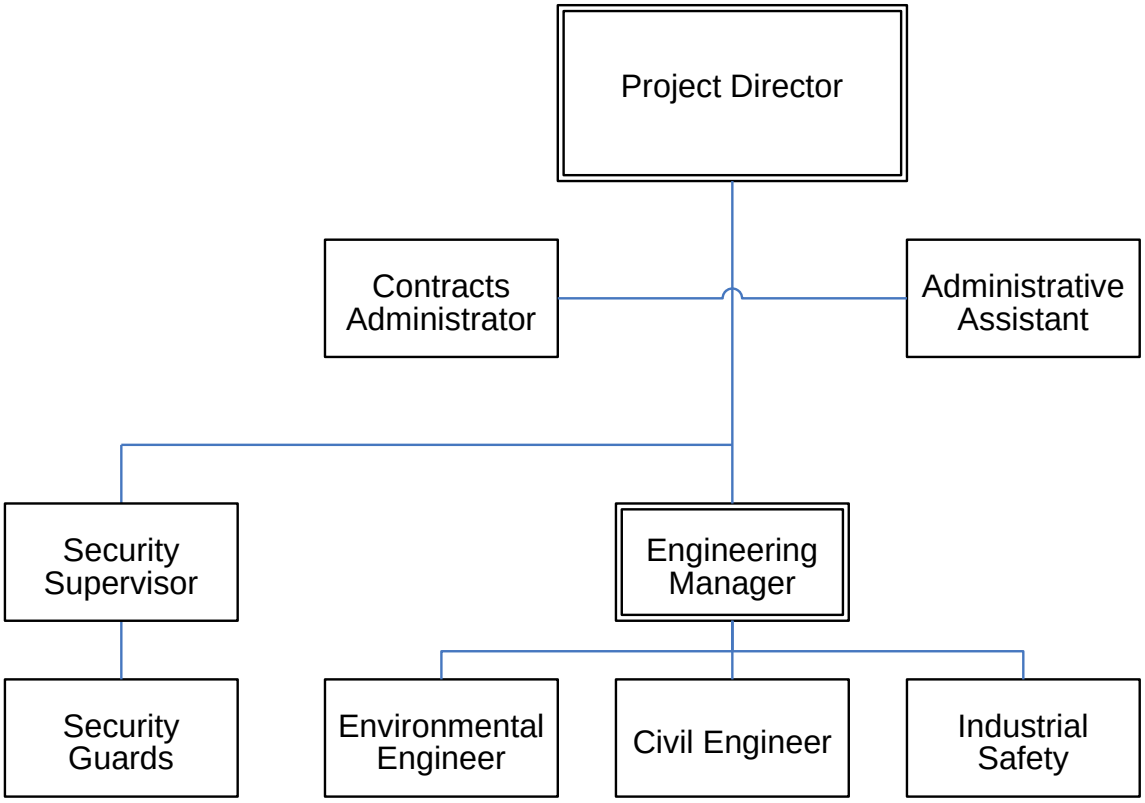
3.2 METHODOLOGY

The methodology used to develop the cost estimate follows the basic approach presented in the AIF/NESP-036, "Guidelines for Producing Commercial Nuclear Power Plant Decommissioning Cost Estimates" (Ref. 5) and the US DOE "Decommissioning Handbook" (Ref. 6). These publications utilize a unit cost factor method for estimating decommissioning activity costs to simplify the estimating calculations. Unit cost factors for concrete removal ($/cubic yard), steel removal ($/ton), and cutting costs ($/in) are developed from the labor cost information from R. S. Means. The activity-dependent costs are estimated using item quantities (cubic yards, tons, inches, etc.) developed from plant drawings and inventory documents. The unit factors used in this study reflect the latest available information on worker productivity in plant dismantling. A sample unit cost factor is provided in Appendix B. A list of unit cost factors is provided in Appendix C.

An activity duration critical path is developed to determine the total dismantling program schedule. This program schedule is then used to determine the period-dependent costs for program management, administration, field engineering, equipment rental, quality assurance, and security. TLG escalated 2014 Xcel Energy salary and hourly rates for personnel associated with period-dependent costs. The costs for conventional demolition of structures, materials, backfill, landscaping, and equipment rental are obtained from R.S. Means. Examples of such unit cost factor development are presented in AIF/NESP-036.

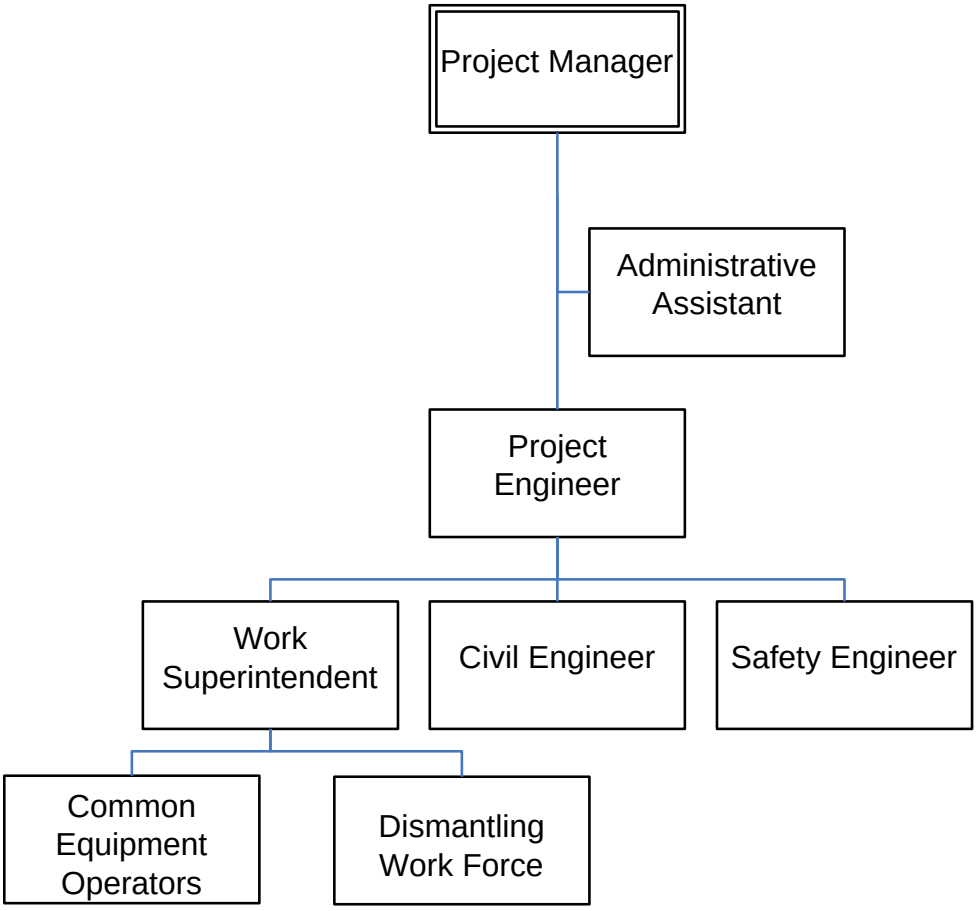
The unit cost factor method provides a demonstrable basis for establishing reliable cost estimates. The detail of activities for labor costs, equipment and consumables costs provide assurance that cost elements have not been omitted. Detailed unit cost factors, coupled with the site-specific inventory of piping, components and structures provide confidence in the cost estimates.

FIGURE 3.1
DISMANTLING PROJECT ORGANIZATION
UTILITY STAFF



For a large station such as Sherburne County, this represents a full-time equivalent staffing level of six personnel. This value is reduced for smaller stations.

FIGURE 3.2
DISMANTLING PROJECT ORGANIZATION
DECOMMISSIONING CONTRACTOR STAFF



For a large station such as Sherburne County, this represents a full-time equivalent staffing level of 11.5 personnel. This value is reduced for smaller stations.

The activity-dependent and period-dependent costs are combined with applicable collateral costs to yield the direct decommissioning cost. A contingency is then applied. "Contingencies" are defined in the American Association of Cost Engineers "Project and Cost Engineers' Handbook" (Ref. 7) as "specific provision for unforeseeable elements of cost within the defined project scope; particularly important where previous experience relating estimates and actual costs has shown that unforeseeable events which will increase costs are likely to occur." The cost elements in this estimate are based on ideal conditions; therefore, a contingency factor has been applied.

Examples of items that could occur but have not otherwise been accounted for in this estimate include: labor work stoppages, bad weather delays, equipment/tool breakage, changes in the anticipated plant shutdown conditions, etc. These types of unforeseeable events are discussed in the AIF/NESP-036 study. Guidelines are also provided for applying contingency.

3.3 ASSUMPTIONS

The following assumptions were used in developing the dismantling estimate.

Pre-requisite Activities

1. Dismantling of the station will not commence until all units are retired (cost estimate is not based on independent dismantling of units while adjacent units are operating).
2. The arrangements of the unit facilities as they exist in 2019 based upon walk-downs conducted by TLG, and databases and drawings provided by owner.
3. The dismantling process will be an engineered process with substantial consideration for occupational (worker) safety.
4. The demolition will be performed by a Dismantling Contractor who is responsible to provide adequate staff and equipment to complete the dismantling in a safe manner.
5. Site security costs to restrict access to the demolition project by unauthorized personnel are included.
6. The estimates are based on industrial safety and environmental regulations effective in 2019.
7. All power to the structures will be disconnected prior to beginning removal activities ("Cold and Dark"). The Decommissioning Contractor will provide for temporary power as needed to support dismantling activities.

8. End of life water inventory management in regulated ponds will be addressed in accordance with federal and state rules and closed in place after shutdown.
9. On-site fuel inventories will be used and/or removed prior to start of dismantling.
10. Silos, precipitators, hoppers, tanks, etc., will be emptied by operations and maintenance staff after shutdown.
11. Acids, caustics, and similar hazardous materials will be removed by operations and maintenance staff after shutdown.
12. Consumables, such as ion exchange materials and filters, will also be removed by operations and maintenance staff after shutdown.
13. Stores, spare parts, gas storage containers, laboratory equipment, office furniture, etc., will be removed by the owner after shutdown.
14. Oils used in station transformers may contain PCBs. Lubricating and transformer oils are drained and removed by operations and maintenance staff after shutdown. If any PCB contaminated oil is encountered, it will be removed and disposed of properly.
15. Asbestos (if present) will be removed prior to the start of dismantling. Asbestos insulation and PACM (presumed asbestos containing materials) will be disposed of at licensed facilities. Quantities of asbestos are based on owner-provided information where available. Where such information was not available, the quantities of asbestos were estimated.
16. Prior to initiating dismantling, essentially all live circuits will have been de-energized (to preclude creating an industrial hazard). If required, temporary services systems (air, water, electrical, fire water, etc.) will be used to support dismantling operations and will remain in service throughout the project until no longer required.

<u>Economic Assumptions</u>

17. Post-shutdown "dormancy" costs (i.e., security and maintenance on any of the units retired prematurely) are not included in the study.
18. Escalation/inflation of the costs over the remaining operating life is not included.
19. An allowance of 2% of craft labor costs is used for small tools.
20. A 12.5% fee is added to the Demolition Contractor's cost to account for its overhead and profit.
21. A 25% contingency is applied to asbestos remediation activities.

22. A 15% contingency is applied to all remaining dismantling-related costs.
23. A credit for scrap metal cost recovery is included in the estimates. Retired plant equipment is assumed to have no value as salvage (sold for re-use).

Physical Work Assumptions

24. The costs for disposition (if required) of contaminated soil (e.g., PCBs, hydrocarbons, lead, asbestos, mercury, acids or caustics) are outside the scope of this estimate.
25. Large equipment and components will be removed prior to structures demolition.
26. An environmental hazards crew will be maintained throughout the demolition period to address such items as lead paint and asbestos that was inaccessible during the asbestos remediation period (where applicable).
27. Turbine pedestals and powerhouse building foundations will be removed by demolition equipment and back-filled to grade.
28. Structures and foundations will be removed with any resulting voids back-filled to grade level. An additional scenario is provided for the wind farms where the equipment and structures are removed only to a depth of 48 inches.
29. Chimney stacks will be blasted to the ground and broken into rubble, the steel liners cut and removed, and the foundations removed.
30. The dismantling of the electrical equipment terminates at the switch yard boundary. The switch yard is left intact.
31. Concrete rubble generated during dismantling will be crushed, reinforcing steel removed, and the concrete disposed of offsite as construction debris.
32. The site will be graded; however, no effort was included in this estimate to restore the original contour of the land. Ground cover will be established for erosion control.
33. Roads, parking lots, etc., are removed after the facility is dismantled (with the exception of the immediate area around the switchyard).

Scheduling Assumptions

34. All work is performed during an eight-hour workday, five days per week, with no overtime.
35. Multiple crews work parallel activities to the maximum extent possible, consistent with efficiency (adequate access for cutting, removal, and

laydown space) and with industrial safety appropriate for demolition of heavy components and structures.

36. Scheduling was calculated without constraints on availability of labor, equipment, or materials.

3.4 STATION-SPECIFIC NOTES

3.4.1 Allen S. King

- All currently operational coal handling equipment and the abandoned-in-place coal barge unloader facility with the twenty-two dolphin-type barge piers are included in the estimate.
- A cofferdam will be installed to allow removal of the condenser cooling water discharge structure and the discharge structure from the cooling tower.
- The boiler and precipitator will be cleaned prior to dismantling.
- Lead paint on concrete surfaces will be removed prior to demolition of the concrete structures.
- Rockbestos-insulated electrical cabling and other ACM in cable trays will be removed (all cable trays & cabling disposed of as ACM).
- The soil beneath the area of the coal pile will be removed to a depth of five feet; the soil will be disposed of offsite as solid waste.
- The ash pond will be backfilled with clean fill prior to placement of the closure cap.

3.4.2 Angus Anson

- The Pathfinder Unit 1 building has been included in this estimate.
- There is a reduced decommissioning management and contractor staff due to the smaller size of this facility.
- Lead paint on concrete surfaces will be removed prior to demolition of the concrete structures.
- Concrete will only be removed to three feet below grade.
- Two large oil storage tanks are included in the estimate. One tank is currently in service. The other tank has been cleaned and remains on stand-by.

3.4.3 Black Dog

- The abandoned-in-place Unit 2 boiler is included in the estimate.
- All chimneys from the coal burning operation have been removed.
- All operational coal handling equipment external to the building e.g. conveyors, rail car unloader, transfer towers, stacker conveyor etc. have been removed. Coal conveyors inside the plant have been abandoned in place but not yet removed.
- A cofferdam will be installed to remove the intake condenser cooling water structure.

3.4.4 Blue Lake

- There is a reduced decommissioning management and contractor staff due to the smaller size of this facility.
- Two large oil storage tanks are included in the estimate. One tank is currently in service. The other tank has been cleaned and remains on stand-by.

3.4.5 Granite City

- There is a reduced decommissioning management and contractor staff due to the smaller size of this facility.
- Two large oil storage tanks are included in the estimate. The tanks have been cleaned.

3.4.6 Hennepin Island

- There is a reduced decommissioning management and contractor staff due to the smaller size of this facility.
- The estimate does not include dam or earthworks removal, or ongoing maintenance.
- Inlet channel to turbines will be backfilled.
- Lead paint on concrete surfaces will be removed prior to demolition of the concrete structures.

3.4.7 High Bridge

- There is a reduced decommissioning management and contractor staff due to the smaller size of this facility.

- A cofferdam will be installed to remove the river intake and discharge structure.

3.4.8 Inver Hills

- Gas supply lines will be cut and capped at the source.
- There is a reduced decommissioning management and contractor staff due to the smaller size of this facility.

3.4.9 Key City

- There is a reduced decommissioning management and contractor staff due to the smaller size of this facility.
- Two large oil storage tanks are included in the estimate. The tanks have been cleaned.

3.4.10 Maplewood Gas Plant

- Facility includes multiple liquefied natural gas storage tanks.
- There is a reduced decommissioning management and contractor staff due to the smaller size of this facility.

3.4.11 Minnesota Valley

- All three of the abandoned in-place units are included in the estimate.
- The asbestos quantities were calculated considering Unit 3 to be all asbestos and Units 1 and 2 to only have small amounts on the partially dismantled boilers.
- A cofferdam will be installed to remove the river intake and discharge structure.
- There is a reduced decommissioning management and contractor staff due to the smaller size of this facility.
- The boiler and precipitator will be cleaned prior to dismantling.
- Lead paint on concrete surfaces will be removed prior to demolition of the concrete structures.
- Rockbestos-insulated electrical cabling and other ACM in cable trays will be removed (all cable trays & cabling disposed of as ACM).
- All coal yard facilities have been removed and the ash ponds have been closed.

3.4.12 Red Wing

- The RDF unloading facility and the conveyor transport system are included in the estimate.
- A cofferdam will be installed to remove the cooling water intake and discharge structure.
- The barge unloading facility in not included in the estimate.
- The boiler and precipitator will be cleaned prior to dismantling.
- Lead paint on concrete surfaces will be removed prior to demolition of the concrete structures.
- Rockbestos-insulated electrical cabling and other ACM in cable trays will be removed (all cable trays & cabling disposed of as ACM).
- The ash landfills will be closed in place by capping with a synthetic liner, placing cover over the cap, and seeding.

3.4.13 Riverside

- Included in this estimate are the following abandoned-in-place facilities and equipment:
    - Unit 6, 7 and 8 building structure
    - Unit 6 and 7 boilers
    - Unit 8 boiler, turbine and associated equipment
- Cofferdams will be installed to remove the four cooling water intake and discharge structures.
- Includes barge unloading dock and concrete piles.
- Rockbestos-insulated electrical cabling and other ACM in cable trays will be removed (all cable trays & cabling disposed of as ACM).

3.4.14 Sherburne County

- All coal handling facilities e.g. coal barn, rail car dumper building, coal yard control and maintenance facility, earthen storage berms, conveyor systems, transfer towers etc. are included in this estimate.
- All warehouse/storage type buildings on the site are included in the estimate.
- A cofferdam will be installed to remove the cooling water intake and discharge structure.

- The boiler and precipitator/baghouse will be cleaned prior to dismantling.
- Rockbestos-insulated electrical cabling and other ACM in cable trays will be removed (all cable trays & cabling disposed of as ACM) – Units 1 and 2 only.
- The soil beneath the area of the coal pile will be removed to a depth of five feet; the soil will be disposed of on site in the ash pond.
- The ash pond will be backfilled with coal yard soil prior to placement of the closure cap.
- The Unit 3 dry ash landfill will be closed and capped in accordance with Minnesota's solid waste permit requirements and applicable federal coal combustion residual rules.
- Some of the planning for Sherburne County includes a unit shutdown with the other units remaining in operation for a number of years. In this event, the costs in Table 5.1n, for the shutdown unit only, should be increased by some fraction to allow for constraints on demolition activities on the shutdown with the other units operational. Based upon discussions with Xcel Energy personnel, an increase of 20% can be used for planning purposes.
- The ash landfills will be closed in place by capping with a synthetic liner, placing cover over the cap, and seeding.
- Two large settling tanks are included in the estimate.

3.4.15 Sibley Gas Plant

- Facility includes multiple liquefied natural gas storage tanks.
- There is a reduced decommissioning management and contractor staff due to the smaller size of this facility.

3.4.16 Wescott Gas Plant

- Facility includes two large insulated liquefied natural gas storage tanks.
- There is a reduced decommissioning management and contractor staff due to the smaller size of this facility.

3.4.17 Wilmarth

- The RDF bulk storage facility is not included in the estimate. Only the transport section of the facility with conveyor systems and transfer towers is included.
- There is a reduced decommissioning management and contractor staff due to the smaller size of this facility.
- The boiler and precipitator will be cleaned prior to dismantling.
- Lead paint on concrete surfaces will be removed prior to demolition of the concrete structures.
- Rockbestos-insulated electrical cabling and other ACM in cable trays will be removed (all cable trays & cabling disposed of as ACM).
- The ash landfills will be closed in place by capping with a synthetic liner, placing cover over the cap, and seeding.

3.4.18 Wind Farms – Blazing Star I, Border Winds, Courtenay, Foxtail, Grand Meadow, Lake Benton II, Nobles, Pleasant Valley

- All underground power and control cables will be excavated and removed.
- Tower foundations are completely removed.
- All access roads surfaces will be excavated and removed. The excavated areas will be back-filled with soil.
- There is a reduced decommissioning management and contractor staff due to the smaller size of this facility.

3.4.19 Wind Farms (Removal to 48-inch depth) – Blazing Star I, Border Winds, Courtenay, Foxtail, Grand Meadow, Lake Benton II, Nobles, Pleasant Valley

- All underground power and control cables will be excavated and removed to a depth of 48 inches below grade.
- Tower foundations pedestals will be removed to 48 inches below grade.
- All access roads surfaces will be excavated and removed. The excavated areas will be back-filled with soil.
- There is a reduced decommissioning management and contractor staff due to the smaller size of this facility.

4. SCRAP METAL CREDITS

The dismantling of a typical fossil plant occurs after a lengthy plant operating life. The existing plant equipment is considered obsolete and suitable for scrap as deadweight quantities only. Xcel Energy will make economically reasonable efforts to salvage equipment following final plant shutdown. However, dismantling techniques assumed by TLG for equipment in this analysis are not consistent with removal techniques required for salvage (resale) of equipment. Experience has indicated that buyers prefer equipment stripped down to very specific requirements before they would consider purchase. This can require expensive work to remove the equipment from its installed location, which is inconsistent with the rapid dismantling approach assumed in this estimate. Since placing a salvage value on this machinery and equipment would be speculative, and the value would be small in comparison to the overall cost of dismantling, this analysis does not attempt to quantify the value that an owner may realize based upon those efforts.

Furniture, tools, mobile equipment such as forklifts, trucks, bulldozers, and other property is removed at no cost or credit to the decommissioning project. Disposition may include relocation to other facilities. Spare parts are made available for alternative use.

The materials used in the equipment and buildings are suitable for recycle as scrap metals. As such, an estimated value of the scrap metal credit has been developed and applied to each station's cost estimate. The value of scrap was estimated using a five-year average of market values extracted from published sources and applying this value to the estimated quantities of materials generated from the dismantling project. There were four basic types of metals used in the scrap estimates; carbon steel (the most common material used at the station), copper, stainless steel (high alloy steel) and aluminum. The scrap credit, in addition to considering the quantity and types of materials, also considered the cost of handling and transporting these materials to a major scrap processing location in the Twin Cities area where scrap is used or sold. The value of the scrap is reduced by the transportation costs.

The basis for scrap metal value is summarized in Table 4.1. A summary of the basis for the scrap credit is provided in Tables 4.2 which details the scrap quantities by material type from each unit, and Table 4.3 lists the dollar value of these quantities.

TABLE 4.1a
BASIS FOR SCRAP METAL VALUE
(2019 dollars)

Fossil Stations

Type of Material	Scrap Category [1]	Market Value [2]	Units	Transport Cost [3]	Scrap Metal Credit [4] (per ton)
Carbon Steel	Cast Iron	202.40	Per Ton	46.85	155.56
	No. 1	253.01	Per Ton	46.85	206.16
	Mixed Scrap	202.40	Per Ton	46.85	155.56
	Galvanized	55.66	Per Ton	46.85	8.81
Stainless Steel	SS-1	0.77	Per Pound	0.02	1,490.20
Copper	Insulated Cable	1.32	Per Pound	0.02	2,586.11
	No. 2 Copper	2.11	Per Pound	0.02	4,168.50
	Copper-Nickel	3.20	Per Pound	0.02	6,355.94
	Large Motor	0.32	Per Pound	0.02	585.41
Non-Ferrous	Aluminum	0.29	Per Pound	0.02	532.27

Note 1: Scrap categories are consistent with information provided in Recycler's World.

Note 2: The market value for scrap metal used in this estimate is based on Recycler's World U.S. Scrap Metal Index Spot Market Prices. Values shown represent the average over a 5-year period from January 1, 2015 to December 31, 2019 (See Section 6, reference 4).

Note 3: The estimated cost for handling and transporting the materials to a major scrap processing center in the Twin Cities area is $46.85 / ton or $0.023 / pound.

Note 4: The scrap metal credit reflects the market value of scrap adjusted for handling and transport cost to local scrap metal recycler.

TABLE 4.1b
BASIS FOR SCRAP METAL VALUE
(2019 dollars)

Wind Farms

Type of Material	Scrap Category [1]	Market Value [2]	Units	Scrap Metal Credit [3] (per ton)
Carbon Steel	Cast Iron	202.40	Per Ton	202.40
	No. 1	253.01	Per Ton	253.01
	Mixed Scrap	202.40	Per Ton	202.40
	Galvanized	55.66	Per Ton	55.66
Stainless Steel	SS-1	0.77	Per Pound	1,537.05
Copper	Insulated Cable	1.32	Per Pound	2,632.95
	No. 2 Copper	2.11	Per Pound	4,215.35
	Copper-Nickel	3.20	Per Pound	6,402.79
	Large Motor	0.32	Per Pound	632.26
Non-Ferrous	Aluminum	0.29	Per Pound	579.12

Note 1: Scrap categories are consistent with information provided in Recycler's World.

Note 2: The market value for scrap metal used in this estimate is based on Recycler's World U.S. Scrap Metal Index Spot Market Prices. Values shown represent the average over a 5-year period from January 1, 2015 to December 31, 2019 (See Section 6, Reference 4).

Note 3: The scrap metal credit reflects the market value of scrap cost to local scrap metal recycler. Scrap from the wind farms does not include transportation costs; the transport of the scrap from wind farms is separately accounted for in the cost tables *within "Item 1b. Haul Off of Materials (Trucking / Rail)."*.

TABLE 4.2a
QUANTITY OF SCRAP METALS BY STATION
(pounds)

Fossil Stations

	Carbon Steel			Stainless Steel	Galvanized	Copper			Copper		
Station Name	**Cast Iron**	**No. 1**	**Mixed Scrap**	**SS-1**	**Steel**	**Insul Cbl**	**No. 2 Cu**	**Large Mtr**	**Nickel**	**Aluminum**	**Total**
Allen S . King	2,976,846	41,253,822	53,751,220	231,075	1,010,675	157,197	590,394	1,816,821	515,763	-	102,303,814
Angus Anson	944,532	7,869,287	10,367,485	366,129	262,382	62,845	555,614	235,889	90,000	-	20,754,163
Black Dog	1,643,294	27,421,437	35,094,140	770,520	691,748	203,840	500,072	1,777,520	221,615	-	68,324,186
Blue Lake	562,895	7,151,454	16,794,779	471,749	151,311	66,137	534,704	167,052	-	-	25,900,081
Granite City	415,622	1,347,785	3,827,752	14,999	123,454	19,672	117,956	37,557	-	-	5,904,796
Hennepin Island	-	696,327	1,821,010	1,204	32,320	17,700	44,413	-	-	-	2,612,973
High Bridge	844,602	11,853,600	18,671,353	312,326	572,357	113,539	661,690	1,016,734	-	-	34,046,202
Inver Hills	203,824	4,050,420	12,115,948	911,580	66,005	-	537,241	6,408	-	-	17,891,426
Key City	415,622	1,000,333	3,795,209	14,999	123,454	19,672	107,108	37,557	-	-	5,513,953
Maplewood	55,689	2,277,558	514,983	109,319	31,504	6,904	16,564	374	-	-	3,012,895
Minnesota Valley	638,559	12,944,074	20,225,105	554,769	397,131	68,843	241,236	1,395,489	294,202	-	36,759,408
Red Wing	269,371	5,792,041	7,537,990	459,747	242,290	29,016	21,797	235,896	34,301	-	14,622,450
Riverside	717,166	26,334,947	48,412,618	275,384	437,669	61,010	596,359	1,432,370	-	-	78,267,523
Sherburne County	4,008,245	133,744,558	185,765,812	2,132,542	3,718,089	836,673	893,799	5,411,303	-	103	336,511,124
Sibley	53,710	1,828,422	373,174	103,107	43,503	6,703	13,829	7,250	-	-	2,429,699
Wescott	47,236	7,963,162	1,606,330	189,165	68,387	33,887	16,236	2,591	-	1,398,204	11,325,198
Wilmarth	303,646	5,170,263	7,265,649	153,131	168,520	29,016	21,797	235,896	80,000	-	13,427,919
Total	**14,100,859**	**298,699,489**	**427,940,558**	**7,071,745**	**8,140,800**	**1,732,655**	**5,470,810**	**13,816,706**	**1,235,881**	**1,398,307**	**779,607,809**

TABLE 4.2b
QUANTITY OF SCRAP METALS BY STATION
(pounds)

Wind Farms (Complete Removal)

	Carbon Steel		Copper			
Station Name	**No. 1**	**Mixed Scrap**	**No. 2 Cu**	**Large Mtr**	**Aluminum**	**Total**
Blazing Star I	5,913,057	43,858,999	534,453	6,015,842	2,085,396	58,407,747
Border Winds Project	4,404,257	23,658,643	400,839	3,819,509	1,564,047	33,847,295
Courtenay	5,906,025	35,509,601	534,453	5,092,678	2,085,396	49,128,153
Foxtail	5,655,813	32,880,310	400,839	4,514,897	1,564,047	45,015,907
Grand Meadow	3,862,624	33,764,540	358,083	5,302,782	1,397,215	44,685,245
Lake Benton II	3,244,453	22,905,242	261,714	3,326,828	1,026,369	30,764,606
Nobles	10,771,870	51,911,086	716,166	10,639,600	2,794,431	76,833,154
Pleasant Valley	6,238,545	37,955,390	534,453	5,092,678	2,085,396	51,906,462
Total (Complete Removal)	**45,996,644**	**282,443,812**	**3,741,000**	**43,804,815**	**14,602,298**	**390,588,569**

TABLE 4.2c
QUANTITY OF SCRAP METALS BY STATION
(pounds)

Wind Farms (Down to 48 inches below grade)

	Carbon Steel		Copper			
Station Name	**No. 1**	**Mixed Scrap**	**No. 2 Cu**	**Large Mtr**	**Aluminum**	**Total**
Blazing Star I (48 in.)	669,104	43,858,999	11,641	6,015,842	-	50,555,586
Border Winds Project (48 in.)	485,434	23,658,643	8,731	3,819,509	-	27,972,316
Courtenay (48 in.)	662,072	35,509,601	11,641	5,092,678	-	41,275,992
Foxtail (48 in.)	610,801	32,880,310	8,731	4,514,897	-	38,014,739
Grand Meadow (48 in.)	561,512	33,764,540	7,799	5,302,782	-	39,636,634
Lake Benton II (48 in.)	385,519	22,905,242	5,122	3,326,828	-	26,622,712
Nobles (48 in.)	1,306,946	51,911,086	15,599	10,639,600	-	63,873,231
Pleasant Valley (48 in.)	658,709	37,955,390	11,641	5,092,678	-	43,718,418
Total (Down 48 inch Removal)	**5,340,099**	**282,443,812**	**80,903**	**43,804,815**	**-**	**331,669,629**

TABLE 4.3a
SCRAP METAL CREDITS BY STATION
(thousands of 2019 dollars)

Fossil Stations

	Carbon Steel			Stainless Steel	Galvanized	Copper			Copper		
Station Name	**Cast Iron**	**No. 1**	**Mixed Scrap**	**SS-1**	**Steel**	**Insul Cbl**	**No. 2 Cu**	**Large Mtr**	**Nickel**	**Aluminum**	**Total**
Allen S . King	$ 232	$ 4,252	$ 4,181	$ 172	$ 4	$ 203	$ 1,231	$ 532	$ 1,639	$ -	$ 12,446
Angus Anson	$ 73	$ 811	$ 806	$ 273	$ 1	$ 81	$ 1,158	$ 69	$ 286	$ -	$ 3,559
Black Dog	$ 128	$ 2,827	$ 2,730	$ 574	$ 3	$ 264	$ 1,042	$ 520	$ 704	$ -	$ 8,792
Blue Lake	$ 44	$ 737	$ 1,306	$ 352	$ 1	$ 86	$ 1,114	$ 49	$ -	$ -	$ 3,688
Granite City	$ 32	$ 139	$ 298	$ 11	$ 1	$ 25	$ 246	$ 11	$ -	$ -	$ 763
Hennepin Island	$ -	$ 72	$ 142	$ 1	$ 0	$ 23	$ 93	$ -	$ -	$ -	$ 330
High Bridge	$ 66	$ 1,222	$ 1,452	$ 233	$ 3	$ 147	$ 1,379	$ 298	$ -	$ -	$ 4,799
Inver Hills	$ 16	$ 418	$ 942	$ 679	$ 0	$ -	$ 1,120	$ 2	$ -	$ -	$ 3,177
Key City	$ 32	$ 103	$ 295	$ 11	$ 1	$ 25	$ 223	$ 11	$ -	$ -	$ 702
Maplewood	$ 4	$ 235	$ 40	$ 81	$ 0	$ 9	$ 35	$ 0	$ -	$ -	$ 404
Minnesota Valley	$ 50	$ 1,334	$ 1,573	$ 413	$ 2	$ 89	$ 503	$ 408	$ 935	$ -	$ 5,307
Red Wing	$ 21	$ 597	$ 586	$ 343	$ 1	$ 38	$ 45	$ 69	$ 109	$ -	$ 1,809
Riverside	$ 56	$ 2,715	$ 3,766	$ 205	$ 2	$ 79	$ 1,243	$ 419	$ -	$ -	$ 8,484
Sherburne County	$ 312	$ 13,786	$ 14,449	$ 1,589	$ 16	$ 1,082	$ 1,863	$ 1,584	$ -	$ 0	$ 34,681
Sibley	$ 4	$ 188	$ 29	$ 77	$ 0	$ 9	$ 29	$ 2	$ -	$ -	$ 338
Wescott	$ 4	$ 821	$ 125	$ 141	$ 0	$ 44	$ 34	$ 1	$ -	$ 372	$ 1,541
Wilmarth	$ 24	$ 533	$ 565	$ 114	$ 1	$ 38	$ 45	$ 69	$ 254	$ -	$ 1,643
$											
Total	**$ 1,097**	**$ 30,790**	**$ 33,285**	**$ 5,269**	**$ 36**	**$ 2,240**	**$ 11,403**	**$ 4,044**	**$ 3,928**	**$ 372**	**$ 92,464**

TABLE 4.3b
SCRAP METAL CREDITS BY STATION
(thousands of 2019 dollars)

Wind Farms (Complete Removal)

	Carbon Steel		Copper			
Station Name	**No. 1**	**Mixed Scrap**	**No. 2 Cu**	**Large Mtr**	**Aluminum**	**Total**
Blazing Star I	$ 748	$ 4,439	$ 1,126	$ 1,902	$ 604	$ 8,819
Border Winds Project	$ 557	$ 2,394	$ 845	$ 1,207	$ 453	$ 5,457
Courtenay	$ 747	$ 3,594	$ 1,126	$ 1,610	$ 604	$ 7,681
Foxtail	$ 715	$ 3,327	$ 845	$ 1,427	$ 453	$ 6,768
Grand Meadow	$ 489	$ 3,417	$ 755	$ 1,676	$ 405	$ 6,741
Lake Benton II	$ 410	$ 2,318	$ 552	$ 1,052	$ 297	$ 4,629
Nobles	$ 1,363	$ 5,253	$ 1,509	$ 3,363	$ 809	$ 12,298
Pleasant Valley	$ 789	$ 3,841	$ 1,126	$ 1,610	$ 604	$ 7,971
Total (Complete Removal)	**$ 5,819**	**$ 28,583**	**$ 7,885**	**$ 13,848**	**$ 4,228**	**$ 60,363**

TABLE 4.3c
SCRAP METAL CREDITS BY STATION
(thousands of 2019 dollars)

Wind Farms (Down to 48 inches below grade)

	Carbon Steel		Copper			
Station Name	**No. 1**	**Mixed Scrap**	**No. 2 Cu**	**Large Mtr**	**Aluminum**	**Total**
Blazing Star I (48 in.)	$ 85	$ 4,439	$ 25	$ 1,902	$ -	$ 6,449
Border Winds Project (48 in.)	$ 61	$ 2,394	$ 18	$ 1,207	$ -	$ 3,682
Courtenay (48 in.)	$ 84	$ 3,594	$ 25	$ 1,610	$ -	$ 5,312
Foxtail (48 in.)	$ 77	$ 3,327	$ 18	$ 1,427	$ -	$ 4,850
Grand Meadow (48 in.)	$ 71	$ 3,417	$ 16	$ 1,676	$ -	$ 5,181
Lake Benton II (48 in.)	$ 49	$ 2,318	$ 11	$ 1,052	$ -	$ 3,429
Nobles (48 in.)	$ 165	$ 5,253	$ 33	$ 3,363	$ -	$ 8,815
Pleasant Valley (48 in.)	$ 83	$ 3,841	$ 25	$ 1,610	$ -	$ 5,559
Total (Down 48 inch Removal)	**$ 676**	**$ 28,583**	**$ 171**	**$ 13,848**	**$ -**	**$ 43,277**

5. RESULTS

An estimate for dismantling each of the Xcel Energy fossil-fuel and wind farm generating stations in Minnesota and South Dakota was developed by applying the system and structures inventories against the associated unit cost factors and accounting for program support costs. A summary of each station's major cost categories is presented in Table 5.1 for the fossil stations, and in Table 5.2 for the wind farms.

5.1 FOSSIL STATIONS

Breakdowns of the major cost categories by unit and common facilities are provided in Tables 5.1a through 5.1q. Note that columns may not total due to rounding.

The following is an explanation of the contents of each line item in these tables:

Station Unit Rating (MWe) – This is the nominal electrical rating of each unit at the station. In Table 5.1 this represents the sum of all units on site.

Characterization / Temporary Services – The cost associated with performing a hazardous materials survey of the site prior to beginning field activities. Includes costs associated with de-energizing systems and isolation of the electrical systems in the buildings scheduled for dismantling. Costs for installing temporary services to support the dismantling are also included.

Worker Access – The cost associated with providing safe access to areas of the station being dismantled.

Pre-Demolition Cleaning (Boiler / Precipitator / Tanks) – The cost associated with cleaning coal-fired boilers and precipitators / baghouses, and associated flue-gas emission control systems. This line item also includes costs to clean acid and caustic storage tanks.

Asbestos / Lead Paint Remediation– The cost associated with remediating asbestos from the station prior to initiating dismantling activities. It should be noted that dismantling can proceed much more efficiently if asbestos containing materials have been removed. This line item also includes lead paint abatement from concrete surfaces in the buildings.

Equipment Removal – The cost associated with removing all station equipment (piping, valves, heat exchangers, tanks, electrical equipment, etc.).

Boiler(s) – The cost associated with removing the boiler.

Structures Demolition – The cost associated with demolishing the buildings and concrete foundations.

Backfill / Grade / Landscaping / Well Closure – The cost associated with backfilling below grade voids, and grading and landscaping the grounds to preclude erosion of soils. This line item also includes costs to seal groundwater monitoring wells.

Coal Yard Closure – The cost associated with removal and disposal of soil waste beneath the footprint of the coal field to a depth of 5 feet, and backfilling the void.

Ash Landfills / Ash Ponds & Landfills Including Evaporation Ponds / Ash Pond Dewatering – The cost associated with closure of the ponds on site, including placement of a cap on the pond(s) after backfilling.

Utility Management / Oversight – The staff directly assigned to manage the dismantling project, including planning, execution, oversight, and restoration.

Demolition Contractor Mgmt. / Super. / Safety Staff – The contractor's staff assigned to manage, engineer, and supervise the dismantling project, including site safety personnel.

Security – Personnel assigned to control access to the dismantling site.

Property Taxes – Not included in this estimate.

The following six items, grouped as Project Expenses, are calculated on a station basis, but are apportioned among the generating units on site by a ratio of the craft labor hours for each generating unit.

> *Shared Heavy Equipment / Operating Engineers* – The cost for renting / operating equipment in general use throughout the dismantling project (cranes, trucks, forklifts, front-end loaders, etc.).
>
> *Small Tool Allowance* – The cost for procuring small tools; this is consistent with R.S. Means 2019 Item 01 54 39.70-0100.
>
> *Utilities Allowance (Office Equip & Supplies / Telephone, Electric etc.)* – The cost for procuring utility services and office supplies in support of the field office for the utility management and demolition contractor staffs.

Permits – The cost of obtaining permits; this is consistent with R.S. Means 2019 Item 01 41 26.50.

Demolition Contractors Insurance – The cost of the demolition contractors insurance; the value is consistent with the R.S. Means 2019 Item 01 31 13.30, lines 0020, 0200, and 0600.

Demolition Contractors Fee – A fee applied to contractor activities; this represents the Contractors overhead and profit payment for the project and is consistent with R.S. Means 2019 Item 01 31 13.80 lines 0350, 0400 and 0450.

Contingency – The cost to cover expenses for unforeseen events that are likely to occur. The estimate assumes 25% (consistent with TLG's experience for similarly highly regulated activities in the nuclear industry) for the asbestos remediation work, and 15% for all other project activities, consistent with the R.S. Means 2019 Item 01 21 16.50 lines 0050 and 0100.

Scrap Credit – A credit to the project for the recovery of scrap metals. This corresponds to value shown in Table 4.3a through 4.3c.

The following is an explanation of the contents of each column in the 5.1 Tables:

Unit – Costs directly attributed to the physical work associated with dismantling a generating unit.

Common – Costs directly attributed to the physical work associated with dismantling facilities shared by more than one unit.

Station – Costs associated with supporting the physical dismantling work for a station.

Station Total – The summation of all Unit columns, plus Common and Station columns.

This study provides an estimate for dismantling under current requirements, based on present-day costs and available technology. As inputs to the cost model change over time, such as labor rates, equipment costs, scrap metal value, etc., this cost estimate should be reviewed and updated to reflect these changes.

TABLE 5.1

SUMMARY OF ACTIVITY COSTS – FOSSIL STATIONS
(2019 Dollars)

Activities (Costs)	Allen S . King	Angus Anson	Black Dog	Blue Lake	Granite City	Hennepin Island	High Bridge	Inver Hills	Key City	Maplewood	Minnesota Valley	Red Wing	Riverside	Sherburne County	Sibley	Wescott	Wilmarth	Fleet Totals
Station Rating (MWe)	511	386	526	545	0	14	606	371	0	0	0	18	590	2238	0	0	18	5778
Characterization / Temporary Services	351,606	297,606	907,818	330,606	239,606	237,606	456,606	263,439	239,606	125,803	519,212	471,212	1,035,818	1,136,818	125,803	159,404	471,000	7,369,573
Worker Access	630,789	-	793,518	-	-	-	-	-	-	-	187,086	123,388	-	1,988,310	-	-	123,388	3,846,477
Pre-Demolition Cleaning (Boiler / Precipitator / Tanks)	1,080,300	240,000	-	-	-	-	-	342,500	-	-	500,900	515,600	526,800	3,243,150	-	-	515,600	6,964,850
Asbestos / Lead Paint Remediation	4,284,988	142,847	4,731,083	-	-	146,899	-	-	-	-	3,576,022	1,443,877	3,167,908	5,517,768	-	-	1,443,877	24,455,269
Equipment Removal	9,548,255	5,634,452	7,019,825	5,928,449	874,216	316,678	4,605,839	4,440,318	874,216	1,362,397	2,863,962	2,030,731	4,234,148	30,534,794	1,129,907	4,647,516	1,746,502	87,792,206
Boiler(s)	3,460,641	-	3,167,478	-	-	-	-	-	-	-	1,193,285	540,184	2,693,576	12,984,236	-	-	841,285	24,880,685
Structures Demolition	12,492,666	1,769,185	6,719,654	2,723,261	948,877	1,605,413	4,537,604	1,533,028	802,108	116,305	3,871,934	2,505,253	9,411,897	35,356,935	84,384	763,648	1,999,579	87,241,729
Backfill / Grade / Landscaping / Well Closure	3,697,788	1,133,560	2,767,357	1,529,390	383,922	790,474	1,742,979	1,343,018	243,348	161,005	1,432,771	1,079,539	2,498,203	9,987,445	164,731	756,289	780,770	30,492,588
Coal Yard Closure	10,718,358	-	-	-	-	-	-	-	-	-	-	-	-	8,264,365	-	-	-	18,982,723
Ash Landfills / Ash Ponds & Landfills Including Evaporation Ponds / Ash Pond Dewatering	950,000	-	3,215,960	-	-	-	-	-	-	-	-	457,152	-	23,923,905	-	-	1,400,239	29,947,256
Utility Management / Oversight	3,027,199	945,676	3,459,078	1,580,835	784,321	778,453	1,618,917	1,333,298	781,800	871,780	1,979,405	1,119,169	3,482,165	3,860,869	839,852	1,003,663	1,119,169	28,585,648
Demolition Contractor Mgmt / Super. / Safety Staff	3,699,644	886,053	4,873,798	1,562,983	488,361	401,322	1,654,047	971,065	482,147	550,634	2,196,028	1,130,906	4,775,533	6,129,664	499,554	1,028,973	1,130,906	32,461,621
Security	776,195	197,940	960,031	197,940	115,679	145,241	208,222	131,103	114,394	194,084	298,195	272,488	965,867	1,135,113	177,374	227,502	272,488	6,389,856
Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Project Expenses																		
Shared Heavy Equipment / Operating Engineers	3,194,695	882,518	4,301,582	1,441,364	476,691	622,535	1,526,730	886,484	470,350	863,495	2,010,686	1,209,872	4,169,727	5,525,323	781,061	1,028,362	1,209,872	30,601,346
Small Tool Allowance	683,023	173,521	508,038	206,202	44,900	57,909	220,828	147,564	39,153	33,294	262,821	153,819	406,870	1,936,030	28,080	123,849	138,068	5,163,971
Utilities Allowance	52,508	30,400	64,945	30,400	17,766	22,306	31,979	20,135	17,569	29,807	45,797	41,849	65,339	76,789	27,241	34,940	41,849	651,617
Permits	685,566	139,877	488,388	171,908	43,429	52,514	184,708	124,344	39,606	40,534	233,256	146,292	412,323	1,832,569	35,510	106,787	148,037	4,885,649
Demolition Contractors Insurance	1,613,171	329,137	1,149,202	404,509	102,191	123,569	434,626	292,589	93,195	95,379	548,864	344,233	970,216	4,312,127	83,556	251,276	348,338	11,496,176
Demolition Contractors Fee	6,680,544	1,346,638	4,479,356	1,595,761	391,450	496,988	1,717,737	1,174,177	352,394	353,503	2,155,825	1,382,875	3,699,103	18,327,570	307,534	984,009	1,401,050	46,846,515
Sub-Total	67,627,939	14,149,409	49,607,111	17,703,605	4,911,409	5,797,909	18,940,824	13,003,063	4,549,886	4,798,021	23,876,048	14,968,441	42,515,494	176,073,780	4,284,587	11,116,217	15,132,016	489,055,758
Contingency	10,572,690	2,136,696	7,914,175	2,655,541	736,711	884,376	2,841,124	1,950,459	682,483	719,703	3,939,009	2,389,654	6,694,115	26,962,844	642,688	1,667,433	2,414,190	75,803,891
Project Total (before scrap credit)	78,200,628	16,286,105	57,521,286	20,359,146	5,648,121	6,682,285	21,781,947	14,953,523	5,232,369	5,517,724	27,815,058	17,358,094	49,209,609	203,036,624	4,927,275	12,783,650	17,546,206	564,859,649
Scrap Credit	(12,446,046)	(3,559,337)	(8,791,629)	(3,688,291)	(762,978)	(329,908)	(4,798,599)	(3,176,879)	(702,022)	(404,310)	(5,307,403)	(1,808,929)	(8,484,150)	(34,681,107)	(338,307)	(1,541,232)	(1,642,767)	(92,463,894)
Project Total	65,754,582	12,726,768	48,729,657	16,670,855	4,885,143	6,352,377	16,983,348	11,776,644	4,530,347	5,113,414	22,507,655	15,549,165	40,725,459	168,355,517	4,588,968	11,242,417	15,903,439	472,395,755

TABLE 5.1a

ALLEN S. KING STATION
SUMMARY OF ACTIVITY COSTS
(2019 Dollars)

Activities	Unit 1	Common	Station	Station Total
Allen S . King Unit Rating (MWe)	511			511
Characterization / Temporary Services	150,000	-	201,606	351,606
Worker Access	630,789	-		630,789
Pre-Demolition Cleaning (Boiler / Precipitator / Tanks)	1,000,300	80,000		1,080,300
Asbestos / Lead Paint Remediation	4,284,988	-		4,284,988
Equipment Removal	7,865,365	1,682,890		9,548,255
Boiler(s)	3,460,641	-		3,460,641
Structures Demolition	10,016,294	2,476,372		12,492,666
Backfill / Grade / Landscaping / Well Closure	2,605,976	977,821	113,991	3,697,788
Coal Yard Closure		10,718,358		10,718,358
Ash Landfills / Ash Ponds & Landfills Including Evaporation Ponds		950,000		950,000
Utility Management / Oversight			3,027,199	3,027,199
Demolition Contractor Management / Supervisory / Safety Staff			3,699,644	3,699,644
Security			776,195	776,195
Property Taxes	-	-	-	0
Project Expenses				
Shared Heavy Equipment / Operating Engineers			3,194,695	3,194,695
Small Tool Allowance	580,281	102,742	n/a	683,023
Utilities Allowance (Office Equip & supplies / Telephone, Electric etc.)			52,508	52,508
Permits			685,566	685,566
Demolition Contractors Insurance			1,613,171	1,613,171
Demolition Contractors Fee			6,680,544	6,680,544
Sub-Total				67,627,939
Contingency				10,572,690
Project Total (before scrap credit)				78,200,628
Scrap Credit	(11,244,369)	(1,201,677)	-	(12,446,046)
Project Total				65,754,582

TABLE 5.1b

ANGUS ANSON STATION
SUMMARY OF ACTIVITY COSTS
(2019 Dollars)

Activities	Unit 1	Unit 2	Unit 3	Unit 4	Common	Station	Station Total
Angus Anson Unit Rating (MWe)	0	109	109	168			386
Characterization / Temporary Services	25,000	22,000	22,333	26,667	-	201,606	297,606
Pre-Demolition Cleaning (Tanks)	-	-	-	-	240,000		240,000
Lead Paint Remediation	142,847	-	-	-	-		142,847
Equipment Removal	2,642,304	589,684	592,643	1,471,114	338,707		5,634,452
Structures Demolition	1,044,734	158,683	161,649	343,728	60,391		1,769,185
Backfill / Grade / Landscaping / Well Closure	541,304	74,092	75,477	150,687	192,001	100,000	1,133,560
Utility Management / Oversight						945,676	945,676
Demolition Contractor Management / Supervisory / Safety Staff						886,053	886,053
Security						197,940	197,940
Property Taxes	-	-	-	-	-	-	0
Project Expenses							
Shared Heavy Equipment / Operating Engineers						882,518	882,518
Small Tool Allowance	87,924	16,889	17,042	39,844	11,822	n/a	173,521
Utilities Allowance (Office Equip & supplies / Telephone, Electric etc.)						30,400	30,400
Permits						139,877	139,877
Demolition Contractors Insurance						329,137	329,137
Demolition Contractors Fee						1,346,638	1,346,638
Sub-Total							14,149,409
Contingency							2,136,696
Project Total (before scrap credit)							16,286,105
Scrap Credit	(1,394,645)	(547,154)	(554,872)	(980,393)	(82,273)	-	(3,559,337)
Project Total							12,726,768

TABLE 5.1c

BLACK DOG STATION
SUMMARY OF ACTIVITY COSTS
(2019 Dollars)

Activities	Unit 2	Unit 3	Unit 5	Unit 6	Common	Station	Station Total
Black Dog Unit Rating (MWe)	117	0	181	228			526
Characterization / Temporary Services	64,000	67,000	79,000	93,000	-	604,818	907,818
Worker Access	387,123	406,395	-	-	-		793,518
Asbestos Remediation	1,956,422	1,969,760	-	800,000	4,902		4,731,083
Equipment Removal	2,289,715	2,297,438	1,366,958	981,902	83,813		7,019,825
Boiler(s)	1,750,299	1,417,179	-	-	-		3,167,478
Structures Demolition	823,953	1,315,352	1,535,212	2,081,747	963,391		6,719,654
Backfill / Grade / Landscaping / Well Closure	438,647	460,484	462,694	435,600	869,932	100,000	2,767,357
Ash Landfills / Ash Ponds & Landfills Including Evaporation Ponds					3,215,960		3,215,960
Utility Management / Oversight						3,459,078	3,459,078
Demolition Contractor Management / Supervisory / Safety Staff						4,873,798	4,873,798
Security						960,031	960,031
Property Taxes	-	-	-	-	-	-	0
Project Expenses							
Shared Heavy Equipment / Operating Engineers						4,301,582	4,301,582
Small Tool Allowance	154,203	158,672	68,877	87,845	38,441	n/a	508,038
Utilities Allowance (Office Equip & supplies / Telephone, Electric etc.)						64,945	64,945
Permits						488,388	488,388
Demolition Contractors Insurance						1,149,202	1,149,202
Demolition Contractors Fee						4,479,356	4,479,356
Sub-Total							49,607,111
Contingency							7,914,175
Project Total (before scrap credit)							57,521,286
Scrap Credit	(2,502,344)	(2,983,623)	(1,370,844)	(1,737,309)	(197,508)	-	(8,791,629)
Project Total							48,729,657

TABLE 5.1d

BLUE LAKE STATION
SUMMARY OF ACTIVITY COSTS
(2019 Dollars)

Activities	Unit 1	Unit 2	Unit 3	Unit 4	Unit 7	Unit 8	Common	Station	Station Total
Blue Lake Unit Rating (MWe)	50	50	46	48	174	177			545
Characterization / Temporary Services	12,250	12,250	12,250	12,250	40,000	40,000	-	201,606	330,606
Equipment Removal	566,731	566,731	566,731	566,731	1,472,140	1,472,140	717,247		5,928,449
Structures Demolition	234,043	203,009	203,009	203,009	461,241	461,241	957,708		2,723,261
Backfill / Grade / Landscaping	160,053	160,053	160,053	160,053	265,653	265,653	357,874	-	1,529,390
Utility Management / Oversight								1,580,835	1,580,835
Demolition Contractor Management / Supervisory / Safety Staff								1,562,983	1,562,983
Security								197,940	197,940
Property Taxes	-	-	-	-	-	-	-	-	0
Project Expenses									
Shared Heavy Equipment / Operating Engineers								1,441,364	1,441,364
Small Tool Allowance	19,462	18,841	18,841	18,841	44,781	44,781	40,657	n/a	206,202
Utilities Allowance (Office Equip & supplies / Telephone, Electric etc.)								30,400	30,400
Permits								171,908	171,908
Demolition Contractors Insurance								404,509	404,509
Demolition Contractors Fee								1,595,761	1,595,761
Sub-Total									17,703,605
Contingency (excluding activities currently under contract)									2,655,541
Project Total (before scrap credit)									20,359,146
Scrap Credit	(473,687)	(415,070)	(415,070)	(415,070)	(862,163)	(862,163)	(245,069)	-	(3,688,291)
Project Total									16,670,855

TABLE 5.1e

GRANITE CITY STATION
SUMMARY OF ACTIVITY COSTS
(2019 Dollars)

Activities	Unit 1	Unit 2	Unit 3	Unit 4	Common	Station	Station Total
Granite City Unit Rating (MWe)	0	0	0	0			0
Characterization / Temporary Services	9,500	9,500	9,500	9,500	-	201,606	239,606
Equipment Removal	218,554	218,554	218,554	218,554	-		874,216
Structures Demolition	142,423	142,423	142,423	142,423	379,183		948,877
Backfill / Grade / Landscaping	83,590	83,590	83,590	83,590	49,563	-	383,922
Utility Management / Oversight						784,321	784,321
Demolition Contractor Management / Supervisory / Safety Staff						488,361	488,361
Security						115,679	115,679
Property Taxes	-	-	-	-	-	-	0
Project Expenses							
Shared Heavy Equipment / Operating Engineers						476,691	476,691
Small Tool Allowance	9,081	9,081	9,081	9,081	8,575	n/a	44,900
Utilities Allowance (Office Equip & supplies / Telephone, Electric etc.)						17,766	17,766
Permits						43,429	43,429
Demolition Contractors Insurance						102,191	102,191
Demolition Contractors Fee						391,450	391,450
Sub-Total							4,911,409
Contingency							736,711
Project Total (before scrap credit)							5,648,121
Scrap Credit	(159,623)	(159,623)	(159,623)	(159,623)	(124,486)	-	(762,978)
Project Total							4,885,143

TABLE 5.1f

HENNEPIN ISLAND STATION
SUMMARY OF ACTIVITY COSTS
(2019 Dollars)

Activities	Unit 1-5	Station	Station Total
Hennepin Island Unit Rating (MWe)	14		14
Characterization / Temporary Services	36,000	201,606	237,606
Lead Paint Remediation	146,899		146,899
Equipment Removal	316,678		316,678
Structures Demolition	1,605,413		1,605,413
Grade / Landscaping	790,474	-	790,474
Utility Management / Oversight		778,453	778,453
Demolition Contractor Management / Supervisory / Safety Staff		401,322	401,322
Security		145,241	145,241
Property Taxes	-	-	0
Project Expenses			
Shared Heavy Equipment / Operating Engineers		622,535	622,535
Small Tool Allowance	57,909	n/a	57,909
Utilities Allowance (Office Equip & supplies / Telephone, Electric etc.)		22,306	22,306
Permits		52,514	52,514
Demolition Contractors Insurance		123,569	123,569
Demolition Contractors Fee		496,988	496,988
Sub-Total			5,797,909
Contingency			884,376
Project Total (before scrap credit)			6,682,285
Scrap Credit	(329,908)	-	(329,908)
Project Total			6,352,377

TABLE 5.1g

HIGH BRIDGE STATION
SUMMARY OF ACTIVITY COSTS
(2019 Dollars)

Activities	Unit 7	Unit 8	Unit 9	Common	Station	Station Total
High Bridge Unit Rating (MWe)	185	185	236			606
Characterization / Temporary Services	79,000	79,000	97,000	-	201,606	456,606
Equipment Removal	1,393,993	1,393,993	1,452,905	364,947		4,605,839
Boiler(s)	-	-	-	-		0
Structures Demolition	1,109,013	1,109,013	1,777,707	541,872		4,537,604
Backfill / Grade / Landscaping / Well Closure	327,086	327,086	801,030	187,777	100,000	1,742,979
Utility Management / Oversight					1,618,917	1,618,917
Demolition Contractor Management / Supervisory / Safety Staff					1,654,047	1,654,047
Security					208,222	208,222
Property Taxes	-	-	-	-	-	0
Project Expenses						
Shared Heavy Equipment / Operating Engineers					1,526,730	1,526,730
Small Tool Allowance	58,182	58,182	82,573	21,892	n/a	220,828
Utilities Allowance (Office Equip & supplies / Telephone, Electric etc.)					31,979	31,979
Permits					184,708	184,708
Demolition Contractors Insurance					434,626	434,626
Demolition Contractors Fee					1,717,737	1,717,737
Sub-Total						18,940,824
Contingency						2,841,124
Project Total (before scrap credit)						21,781,947
Scrap Credit	(1,418,437)	(1,418,437)	(1,846,014)	(115,711)	-	(4,798,599)
Project Total						16,983,348

TABLE 5.1h

INVER HILLS STATION
SUMMARY OF ACTIVITY COSTS
(2019 Dollars)

Activities	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5	Unit 6	Common	Station	Station Total
Inver Hills Unit Rating (MWe)	62	62	62	62	61	62			371
Characterization / Temporary Services	8,833	8,833	8,833	8,833	8,833	8,833	8,833	201,606	263,439
Pre-Demolition Cleaning (Tanks)	-	-	-	-	-	-	342,500		342,500
Equipment Removal	696,798	696,798	696,798	696,798	696,798	696,798	259,531		4,440,318
Boiler(s)	-	-	-	-	-	-	-		0
Structures Demolition	232,167	232,167	232,167	232,167	232,167	232,167	140,023		1,533,028
Backfill / Grade / Landscaping	192,205	192,205	192,205	192,205	192,205	192,205	189,786	-	1,343,018
Utility Management / Oversight								1,333,298	1,333,298
Demolition Contractor Management / Supervisory / Safety Staff								971,065	971,065
Security								131,103	131,103
Property Taxes	-	-	-	-	-	-	-	-	0
Project Expenses									
Shared Heavy Equipment / Operating Engineers								886,484	886,484
Small Tool Allowance	22,600	22,600	22,600	22,600	22,600	22,600	11,963	n/a	147,564
Utilities Allowance (Office Equip & supplies / Telephone, Electric etc.)								20,135	20,135
Permits								124,344	124,344
Demolition Contractors Insurance								292,589	292,589
Demolition Contractors Fee								1,174,177	1,174,177
Sub-Total									13,003,063
Contingency									1,950,459
Project Total (before scrap credit)									14,953,523
Scrap Credit	(517,223)	(517,223)	(517,223)	(517,223)	(517,223)	(517,223)	(73,541)	-	(3,176,879)
Project Total									11,776,644

TABLE 5.1i

KEY CITY STATION
SUMMARY OF ACTIVITY COSTS
(2019 Dollars)

Activities	Unit 1	Unit 2	Unit 3	Unit 4	Common	Station	Station Total
Key City Unit Rating (MWe)	0	0	0	0			0
Characterization / Temporary Services	9,500	9,500	9,500	9,500	-	201,606	239,606
Equipment Removal	218,554	218,554	218,554	218,554	-		874,216
Structures Demolition	107,785	107,785	107,785	107,785	370,968		802,108
Backfill / Grade / Landscaping	50,591	50,591	50,591	50,591	40,982	-	243,348
Utility Management / Oversight						781,800	781,800
Demolition Contractor Management / Supervisory / Safety Staff						482,147	482,147
Security						114,394	114,394
Property Taxes	-	-	-	-	-	-	0
Project Expenses							
Shared Heavy Equipment / Operating Engineers						470,350	470,350
Small Tool Allowance	7,729	7,729	7,729	7,729	8,239	n/a	39,153
Utilities Allowance (Office Equip & supplies / Telephone, Electric etc.)						17,569	17,569
Permits						39,606	39,606
Demolition Contractors Insurance						93,195	93,195
Demolition Contractors Fee						352,394	352,394
Sub-Total							4,549,886
Contingency							682,483
Project Total (before scrap credit)							5,232,369
Scrap Credit	(144,885)	(144,885)	(144,885)	(144,885)	(122,482)	-	(702,022)
Project Total							4,530,347

TABLE 5.1j

MAPLEWOOD GAS PLANT
SUMMARY OF ACTIVITY COSTS
(2019 Dollars)

Activities	Unit 1	Station	Station Total
Maplewood Unit Rating (MWe)	0		0
Characterization / Temporary Services	25,000	100,803	125,803
Equipment Removal	1,362,397		1,362,397
Structures Demolition	116,305		116,305
Grade / Landscaping	161,005	-	161,005
Utility Management / Oversight		871,780	871,780
Demolition Contractor Management / Supervisory / Safety Staff		550,634	550,634
Security		194,084	194,084
Property Taxes	-	-	0
Project Expenses			
Shared Heavy Equipment / Operating Engineers		863,495	863,495
Small Tool Allowance	33,294	n/a	33,294
Utilities Allowance (Office Equip & supplies / Telephone, Electric etc.)		29,807	29,807
Permits		40,534	40,534
Demolition Contractors Insurance		95,379	95,379
Demolition Contractors Fee		353,503	353,503
Sub-Total			4,798,021
Contingency			719,703
Project Total (before scrap credit)			5,517,724
Scrap Credit	(404,310)	-	(404,310)
Project Total			5,113,414

TABLE 5.1k

MINNESOTA VALLEY STATION
SUMMARY OF ACTIVITY COSTS
(2019 Dollars)

Activities	*Unit 1*	*Unit 2*	*Unit 3*	*Common*	*Station*	*Station Total*
Minnesota Valley Unit Rating (MWe)	0	0	0			0
Characterization / Temporary Services	34,000	34,000	48,000		403,212	519,212
Worker Access	-	-	187,086	-		187,086
Pre-Demolition Cleaning (Boiler / Precipitator / Tanks)	166,967	166,967	166,967	-		500,900
Asbestos / Lead Paint Remediation	124,640	124,640	3,326,742	-		3,576,022
Equipment Removal	353,302	353,302	2,157,358	-		2,863,962
Boiler(s)	255,835	255,835	681,615	-		1,193,285
Structures Demolition	756,380	756,380	2,059,095	300,078		3,871,934
Backfill / Grade / Landscaping / Well Closure	415,645	415,645	396,692	104,790	100,000	1,432,771
Utility Management / Oversight					1,979,405	1,979,405
Demolition Contractor Management / Supervisory / Safety Staff					2,196,028	2,196,028
Security					298,195	298,195
-						
Property Taxes	-	-	-	-	-	0
Project Expenses						
Shared Heavy Equipment / Operating Engineers					2,010,686	2,010,686
Small Tool Allowance	38,796	38,796	177,132	8,097	n/a	262,821
Utilities Allowance (Office Equip & supplies / Telephone, Electric etc.)					45,797	45,797
Permits					233,256	233,256
Demolition Contractors Insurance					548,864	548,864
Demolition Contractors Fee					2,155,825	2,155,825
Sub-Total						23,876,048
Contingency						3,939,009
Project Total (before scrap credit)						27,815,058
Scrap Credit	(1,232,488)	(1,232,488)	(2,840,688)	(1,738)	-	(5,307,403)
Project Total						22,507,655

TABLE 5.11

RED WING STATION
SUMMARY OF ACTIVITY COSTS
(2019 Dollars)

Activities	Unit 1	Unit 2	Common	Station	Station Total
Red Wing Unit Rating (MWe)	9	9			18
Characterization / Temporary Services	34,000	34,000	-	403,212	471,212
Worker Access	61,694	61,694	-		123,388
Pre-Demolition Cleaning (Boiler / Precipitator / Tanks)	257,800	257,800	-		515,600
Asbestos / Lead Paint Remediation	721,939	721,939	-		1,443,877
Equipment Removal	780,906	780,906	468,918		2,030,731
Boiler(s)	270,092	270,092	-		540,184
Structures Demolition	731,187	731,187	1,042,878		2,505,253
Backfill / Grade / Landscaping / Well Closure	215,931	215,931	547,677	100,000	1,079,539
Ash Landfills / Ash Ponds & Landfills Inculding Evaporation Ponds			457,152		457,152
Utility Management / Oversight				1,119,169	1,119,169
Demolition Contractor Management / Supervisory / Safety Staff				1,130,906	1,130,906
Security				272,488	272,488
Property Taxes	-	-	-	-	0
Project Expenses					
Shared Heavy Equipment / Operating Engineers				1,209,872	1,209,872
Small Tool Allowance	56,315	56,315	41,189	n/a	153,819
Utilities Allowance (Office Equip & supplies / Telephone, Electric etc.)				41,849	41,849
Permits				146,292	146,292
Demolition Contractors Insurance				344,233	344,233
Demolition Contractors Fee				1,382,875	1,382,875
Sub-Total					14,968,441
Contingency					2,389,654
Project Total (before scrap credit)					17,358,094
Scrap Credit	(662,363)	(662,363)	(484,203)	-	(1,808,929)
Project Total					15,549,165

TABLE 5.1m

RIVERSIDE STATION
SUMMARY OF ACTIVITY COSTS
(2019 Dollars)

Activities	Unit 6 Boiler	Unit 7 Boiler	Unit 7 Turbine	Unit 8	Unit 9	Unit 10	Commom	Station	Station Total
Riverside Unit Rating (MWe)	44	44	160	0	171	171			590
Characterization / Temporary Services	48,000	48,000	80,000	93,000	81,000	81,000	-	604,818	1,035,818
Pre-Demolition Cleaning (Boiler / Precipitator / Tanks)	170,600	170,600	-	170,600	-	-	15,000		526,800
Asbestos Remediation	1,025,353	1,025,353	-	1,117,201	-	-	-		3,167,908
Equipment Removal	-	-	987,364	473,484	1,377,540	1,377,540	18,220		4,234,148
Boiler(s)	875,389	875,389	-	942,798	-	-	-		2,693,576
Structures Demolition	1,041,505	1,041,505	574,865	2,627,561	952,584	952,584	2,221,292		9,411,897
Backfill / Grade / Landscaping / Well Closure	197,838	197,838	364,420	590,917	246,508	246,508	554,174	100,000	2,498,203
Utility Management / Oversight								3,482,165	3,482,165
Demolition Contractor Management / Supervisory / Safety Staff								4,775,533	4,775,533
Security								965,867	965,867
Property Taxes			-		-		-	-	0
Project Expenses									
Shared Heavy Equipment / Operating Engineers								4,169,727	4,169,727
Small Tool Allowance	63,762	63,762	40,133	116,899	33,220	33,220	55,874	n/a	406,870
Utilities Allowance (Office Equip & supplies / Telephone, Electric etc.)								65,339	65,339
Permits								412,323	412,323
Demolition Contractors Insurance								970,216	970,216
Demolition Contractors Fee								3,699,103	3,699,103
Sub-Total									42,515,494
Contingency									6,694,115
Project Total (before scrap credit)									49,209,609
Scrap Credit	(1,202,298)	(1,202,298)	(1,141,914)	(2,432,111)	(1,179,549)	(1,179,549)	(146,430)	-	(8,484,150)
Project Total									40,725,459

TABLE 5.1n

SHERBURNE COUNTY STATION
SUMMARY OF ACTIVITY COSTS
(2019 Dollars)

Activities	Unit 1	Unit 2	Unit 3	Common	Station	Station Total
Sherburne County Unit Rating (MWe)	680	682	876			2238
Characterization / Temporary Services	171,000	171,000	190,000	-	604,818	1,136,818
Worker Access	642,334	642,334	703,642	-		1,988,310
Pre-Demolition Cleaning (Boiler / Precipitator / Tanks)	1,081,050	1,081,050	1,081,050	-		3,243,150
Asbestos Remediation	2,508,884	2,508,884	-	500,000		5,517,768
Equipment Removal	5,699,637	5,547,162	6,568,928	4,670,760		22,486,487
Boiler(s)	4,182,168	4,182,168	4,619,900	-		12,984,236
Turbine Generator & Condensor	609,899	609,899	686,634			1,906,432
Exhaust Gas Treatment Equipment and Structures	4,245,955	4,398,430	4,741,985			13,386,370
Structures Demolition	7,038,228	7,038,228	7,657,026	6,378,958		28,112,441
Backfill / Grade / Landscaping / Well Closure	1,656,105	1,656,105	1,814,172	4,761,063	100,000	9,987,445
Coal Yard Closure				8,264,365		8,264,365
Ash Landfills / Ash Ponds & Landfills Including Evaporation Ponds / Ash Pond Dewatering			3,169,905	20,754,000		23,923,905
Utility Management / Oversight	1,079,289	1,079,289	1,208,276	494,016		3,860,869
Demolition Contractor Management / Supervisory / Safety Staff	1,713,520	1,713,520	1,918,305	784,319		6,129,664
Security	317,316	317,316	355,239	145,243		1,135,113
Property Taxes	-	-	-	-	-	0
Project Expenses						
Shared Heavy Equipment / Operating Engineers	1,544,579	1,544,579	1,729,174	706,991		5,525,323
Small Tool Allowance	535,084	535,084	539,646	326,216	n/a	1,936,030
Utilities Allowance (Office Equip & supplies / Telephone, Electric etc.)					76,789	76,789
Permits					1,832,569	1,832,569
Demolition Contractors Insurance					4,312,127	4,312,127
Demolition Contractors Fee					18,327,570	18,327,570
Sub-Total						176,073,780
Contingency						26,962,844
Project Total (before scrap credit)						203,036,624
Scrap Credit	(9,982,485)	(9,982,485)	(12,096,244)	(2,619,893)	-	(34,681,107)
Project Total						168,355,517

TABLE 5.1o

SIBLEY GAS PLANT
SUMMARY OF ACTIVITY COSTS
(2019 Dollars)

Activities	Unit 1	Station	Station Total
Sibley Unit Rating (MWe)	0		0
Characterization / Temporary Services	25,000	100,803	125,803
Equipment Removal	1,129,907		1,129,907
Structures Demolition	84,384		84,384
Grade / Landscaping	164,731	-	164,731
Utility Management / Oversight		839,852	839,852
Demolition Contractor Management / Supervisory / Safety Staff		499,554	499,554
Security		177,374	177,374
Property Taxes	-	-	0
Project Expenses			
Shared Heavy Equipment / Operating Engineers		781,061	781,061
Small Tool Allowance	28,080	n/a	28,080
Utilities Allowance (Office Equip & supplies / Telephone, Electric etc.)		27,241	27,241
Permits		35,510	35,510
Demolition Contractors Insurance		83,556	83,556
Demolition Contractors Fee		307,534	307,534
Sub-Total			4,284,587
Contingency			642,688
Project Total (before scrap credit)			4,927,275
Scrap Credit	(338,307)	-	(338,307)
Project Total			4,588,968

TABLE 5.1p

WESCOTT GAS PLANT
SUMMARY OF ACTIVITY COSTS
(2019 Dollars)

Activities	Unit 1	Station	Station Total
Wescott Unit Rating (MWe)	0		0
Characterization / Temporary Services	25,000	134,404	159,404
Equipment Removal	4,647,516		4,647,516
Structures Demolition	763,648		763,648
Grade / Landscaping	756,289	-	756,289
Utility Management / Oversight		1,003,663	1,003,663
Demolition Contractor Management / Supervisory / Safety Staff		1,028,973	1,028,973
Security		227,502	227,502
Property Taxes	-	-	0
Project Expenses			
Shared Heavy Equipment / Operating Engineers		1,028,362	1,028,362
Small Tool Allowance	123,849	n/a	123,849
Utilities Allowance (Office Equip & supplies / Telephone, Electric etc.)		34,940	34,940
Permits		106,787	106,787
Demolition Contractors Insurance		251,276	251,276
Demolition Contractors Fee		984,009	984,009
Sub-Total			11,116,217
Contingency			1,667,433
Project Total (before scrap credit)			12,783,650
Scrap Credit	(1,541,232)	-	(1,541,232)
Project Total			11,242,417

TABLE 5.1q

WILMARTH STATION
SUMMARY OF ACTIVITY COSTS
(2019 Dollars)

Activities	Unit 1	Unit 2	Common	Station	Station Total
Wilmarth Unit Rating (MWe)	9	9			18
Characterization / Temporary Services	34,000	34,000	-	403,000	471,000
Worker Access	61,694	61,694	-		123,388
Pre-Demolition Cleaning (Boiler / Precipitator / Tanks)	257,800	257,800	-		515,600
Asbestos / Lead Paint Remediation	721,939	721,939	-		1,443,877
Equipment Removal	780,906	780,906	184,689		1,746,502
Boiler(s)	420,643	420,643	-		841,285
Structures Demolition	626,917	626,917	745,744		1,999,579
Backfill / Grade / Landscaping / Well Closure	217,690	217,690	245,389	100,000	780,770
Ash Landfills			1,400,239		1,400,239
Utility Management / Oversight				1,119,169	1,119,169
Demolition Contractor Management / Supervisory / Safety Staff				1,130,906	1,130,906
Security				272,488	272,488
Property Taxes	-	-	-	-	0
Project Expenses					
Shared Heavy Equipment / Operating Engineers				1,209,872	1,209,872
Small Tool Allowance	57,276	57,276	23,516	n/a	138,068
Utilities Allowance (Office Equip & supplies / Telephone, Electric etc.)				41,849	41,849
Permits				148,037	148,037
Demolition Contractors Insurance				348,338	348,338
Demolition Contractors Fee				1,401,050	1,401,050
Sub-Total					15,132,016
Contingency					2,414,190
Project Total (before scrap credit)					17,546,206
Scrap Credit	(737,645)	(737,645)	(167,478)	-	(1,642,767)
Project Total					15,903,439

5.2 WIND FARMS

An estimate for dismantling each of the Xcel Energy wind farm generating stations in Minnesota and North Dakota was developed by applying the system and structures inventories against the associated unit cost factors and accounting for program support costs. A summary of each wind farm's major cost categories is presented in Table 5.2. Breakdowns of the major cost categories by wind farm are provided in Tables 5.2a through 5.2p. Note that columns may not total due to rounding.

The following is an explanation of the contents of each line item in these tables:

TURBINE SITE REMOVAL

Dismantle Wind Turbine Generators – The cost associated with removal of the nacelle, hub, blades and tower. Also included is a percentage of the utility, DOC, and security staffing, miscellaneous expenses, and site characterization costs.

Haul Off of Materials (Trucking/Rail) – The cost associated with the transportation of the scrap material.

Foundation Removal – The cost of removal of the WTG concrete foundation or in the 48-inch scenario, the pedestal removal.

Crane Mobilization & Demobilization – All heavy equipment costs.

SITE CIVIL WORK REMOVAL

Balance of Site Civil Work Removals – The cost associated with backfilling below grade voids, and grading and landscaping the grounds to preclude erosion of soils. Also included is a percentage of the utility, DOC, and security staffing, miscellaneous expenses and site characterization costs.

COLLECTION SYSTEM REMOVAL

Remove Collection Cable, Remove Junction Boxes & Turbine Switchgears – The cost associated with excavation of the cable and back-fill of the trench. Also included is a percentage of the utility, DOC, and security staffing, miscellaneous expenses and site characterization costs.

Contingency (15%) - The cost to cover expenses for unforeseen events that are likely to occur.

Approximate scrap value of components – A credit to the project for the recovery of scrap metals. This corresponds to value shown in Table 4.3b through 4.3c.

TABLE 5.2

SUMMARY OF ACTIVITY COSTS – WIND FARMS

(2019 Dollars)

		Blazing Star I	Blazing Star I (48 in.)	Border Winds Project	Border Winds Project (48 in.)	Courtenay	Courtenay (48 in.)	Foxtail	Foxtail (48 in.)	Grand Meadow	Grand Meadow (48 in.)	Lake Benton II	Lake Benton II (48 in.)	Nobles	Nobles (48 in.)	Pleasant Valley	Pleasant Valley (48 in.)	Complete Removal	Removal (to to 48" depth)
ITEM	DESCRIPTION	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	ITEM
1	TURBINE SITE REMOVAL																		
1a	Dismantle Wind Turbine Generators - Model 1	$1,392,653	$1,437,495	$11,136,713	$11,604,079	$13,597,829	$13,970,467	$993,756	$1,025,000	$10,279,573	$10,906,283	$804,060	$837,777	$18,641,078	$19,146,628	$15,900,269	$16,381,957	$72,745,929	$75,309,687
	Dismantle Wind Turbine Generators - Model 2	$12,625,322	$13,028,894	$0	$0	$0	$0	$9,723,737	$10,027,257	$0	$0	$6,529,184	$6,792,178	$0	$0	$0	$0	$28,878,242	$29,848,328
1b	Haul Off of Materials (Trucking/Rail)	$3,053,850	$2,643,300	$1,769,707	$1,462,533	$2,568,667	$2,158,116	$2,353,658	$1,987,602	$2,336,369	$2,072,402	$1,608,528	$1,391,969	$4,017,223	$3,339,613	$2,713,931	$2,285,819	$20,421,933	$17,341,355
1c	Foundation Removal - Model 1	$609,370	$73,272	$5,263,779	$585,008	$6,704,742	$801,686	$465,755	$54,629	$3,416,996	$525,128	$302,318	$37,728	$7,736,964	$1,012,965	$6,787,708	$792,287	$31,287,631	$3,882,702
	Foundation Removal - Model 2	$5,484,331	$659,444	$0	$0	$0	$0	$4,524,475	$530,685	$0	$0	$2,358,079	$294,280	$0	$0	$0	$0	$12,366,885	$1,484,409
1d	Crane Mobilization & Demobilization	$1,998,541	$1,903,425	$2,417,050	$2,283,888	$1,954,154	$1,846,356	$1,522,963	$1,453,212	$2,201,454	$2,138,044	$1,015,680	$977,633	$1,947,813	$1,871,720	$2,150,726	$2,061,951	$15,208,380	$14,536,230
	SUBTOTAL	**$25,164,068**	**$19,745,830**	**$20,587,249**	**$15,935,508**	**$24,825,391**	**$18,776,625**	**$19,584,343**	**$15,078,385**	**$18,234,392**	**$15,641,858**	**$12,617,848**	**$10,331,565**	**$32,343,078**	**$25,370,926**	**$27,552,633**	**$21,522,014**	**$180,909,001**	**$142,402,711**
2	SITE CIVIL WORK REMOVAL																		
2a	Balance of Site Civil Work Removals	$10,397,806	$10,084,299	$8,909,810	$8,622,688	$11,048,476	$10,695,312	$8,406,384	$8,171,092	$7,490,034	$7,343,033	$4,848,790	$4,759,976	$13,434,084	$13,038,736	$10,584,412	$10,237,618	$75,119,796	$72,952,756
	SUBTOTAL	**$10,397,806**	**$10,084,299**	**$8,909,810**	**$8,622,688**	**$11,048,476**	**$10,695,312**	**$8,406,384**	**$8,171,092**	**$7,490,034**	**$7,343,033**	**$4,848,790**	**$4,759,976**	**$13,434,084**	**$13,038,736**	**$10,584,412**	**$10,237,618**	**$75,119,796**	**$72,952,756**
3	COLLECTION SYSTEM REMOVAL																		
3a	Remove MV Collection Cable	$2,023,676	$408,958	$1,933,366	$397,071	$2,050,705	$407,251	$1,609,155	$324,523	$1,697,809	$366,382	$1,054,685	$221,763	$2,399,425	$479,044	$2,165,432	$438,778	$14,934,254	$3,043,769
3b	Remove Junction Boxes & Turbine Switchgears	$313,937	$31,394	$248,574	$24,857	$331,432	$33,143	$248,574	$24,857	$210,338	$21,034	$138,132	$13,813	$420,675	$42,068	$313,937	$31,394	$2,225,597	$222,560
	SUBTOTAL	**$2,337,613**	**$440,352**	**$2,181,939**	**$421,928**	**$2,382,137**	**$440,394**	**$1,857,729**	**$349,380**	**$1,908,147**	**$387,416**	**$1,192,817**	**$235,576**	**$2,820,100**	**$521,112**	**$2,479,368**	**$470,172**	**$17,159,851**	**$3,266,329**
	SITE SUBTOTAL	**$37,899,487**	**$30,270,481**	**$31,678,997**	**$24,980,125**	**$38,256,004**	**$29,912,331**	**$29,848,456**	**$23,598,856**	**$27,632,572**	**$23,372,307**	**$18,659,455**	**$15,327,118**	**$48,597,262**	**$38,930,775**	**$40,616,414**	**$32,229,804**	**$273,188,648**	**$218,621,796**
	CONTINGENGY (15%)	$5,684,923	$4,540,572	$4,751,850	$3,747,019	$5,738,401	$4,486,850	$4,477,268	$3,539,828	$4,144,886	$3,505,846	$2,798,918	$2,299,068	$7,289,589	$5,839,616	$6,092,462	$4,834,471	$40,978,297	$32,793,269
	Project Total (before scrap credit)	$43,584,410	$34,811,053	$36,430,847	$28,727,143	$43,994,405	$34,399,181	$34,325,724	$27,138,685	$31,777,458	$26,878,153	$21,458,374	$17,626,185	$55,886,851	$44,770,391	$46,708,876	$37,064,275	$314,166,945	$251,415,066
	APPROXIMATE SCRAP VALUE OF COMPONENTS	($8,818,650)	($6,449,499)	($5,456,601)	($3,681,527)	($7,680,961)	($5,311,810)	($6,767,995)	($4,850,452)	($6,741,282)	($5,180,812)	($4,628,964)	($3,429,286)	($12,298,196)	($8,815,111)	($7,970,541)	($5,558,899)	($60,363,190)	($43,277,397)
	TOTAL PRICE	**$34,765,760**	**$28,361,555**	**$30,974,246**	**$25,045,616**	**$36,313,443**	**$29,087,370**	**$27,557,729**	**$22,288,232**	**$25,036,176**	**$21,697,340**	**$16,829,410**	**$14,196,899**	**$43,588,656**	**$35,955,280**	**$38,738,336**	**$31,505,376**	**$253,803,755**	**$208,137,669**

Note: Model 1 and Model 2 designate the two Models of WTG at Blazing Star I, Foxtail, and Lake Benton II.

TABLE 5.2a
Blazing Star I Wind Farm

SUMMARY OF ACTIVITY COSTS
(2019 Dollars)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	Blazing Star I AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - V110	10	EA	$139,265	$1,392,653
	Dismantle Wind Turbine Generators - V120	90	EA	$140,281	$12,625,322
1b	Haul Off of Materials (Trucking/Rail)	100	EA	30,539	$3,053,850
1c	Foundation Removal - V110	10	EA	$60,937	$609,370
	Foundation Removal - V120	90	EA	$60,937	$5,484,331
1d	Crane Mobilization & Demobilization	1	LS	$1,998,541	$1,998,541
		SUBTOTAL			**$25,164,068**
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	$10,397,806	$10,397,806
		SUBTOTAL			**$10,397,806**
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	$2,023,676	$2,023,676
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	$313,937	$313,937
		SUBTOTAL			**$2,337,613**
		SITE SUBTOTAL			**$37,899,487**
	CONTINGENGY (15%)				$5,684,923
	Project Total (before scrap credit)				$43,584,410
	APPROXIMATE SCRAP VALUE OF COMPONENTS				($8,818,650)
TOTAL PRICE					**$34,765,760**

TABLE 5.2b
Blazing Star I Wind Farm
(Removal to 48 inches)
SUMMARY OF ACTIVITY COSTS
(2019 Dollars)

Blazing Star I (48 in.)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - V110	10	EA	$143,749	$1,437,495
	Dismantle Wind Turbine Generators - V120	90	EA	$144,765	$13,028,894
1b	Haul Off of Materials (Trucking/Rail)	100	EA	26,433	$2,643,300
1c	Foundation Removal V110	10	EA	$7,327	$73,272
	Foundation Removal V120	90	EA	$7,327	$659,444
1d	Crane Mobilization & Demobilization	1	LS	$1,903,425	$1,903,425
		SUBTOTAL			**$19,745,830**
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	$10,084,299	$10,084,299
		SUBTOTAL			**$10,084,299**
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	$408,958	$408,958
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	$31,394	$31,394
		SUBTOTAL			**$440,352**
		SITE SUBTOTAL			**$30,270,481**
	CONTINGENGY (15%)				$4,540,572
	Project Total (before scrap credit)				$34,811,053
	APPROXIMATE SCRAP VALUE OF COMPONENTS				($6,449,499)
TOTAL PRICE					**$28,361,555**

TABLE 5.2c
Border Winds Project

SUMMARY OF ACTIVITY COSTS
(2019 Dollars)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	Border Winds Project AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators V100.20	75	EA	$148,490	$11,136,713
1b	Haul Off of Materials (Trucking/Rail)	75	EA	23,596	$1,769,707
1c	Foundation Removal V100.20	75	EA	$70,184	$5,263,779
1d	Crane Mobilization & Demobilization	1	LS	$2,417,050	$2,417,050
		SUBTOTAL			**$20,587,249**
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	$8,909,810	$8,909,810
		SUBTOTAL			**$8,909,810**
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	$1,933,366	$1,933,366
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	$248,574	$248,574
		SUBTOTAL			**$2,181,939**
		SITE SUBTOTAL			**$31,678,997**
	CONTINGENGY (15%)				$4,751,850
	Project Total (before scrap credit)				$36,430,847
	APPROXIMATE SCRAP VALUE OF COMPONENTS				($5,456,601)
TOTAL PRICE					**$30,974,246**

TABLE 5.2d
Border Winds Project
(Removal to 48 inches)
SUMMARY OF ACTIVITY COSTS
(2019 Dollars)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	Border Winds Project (48 in.) AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - V100-2.0	75	EA	$154,721	$11,604,079
1b	Haul Off of Materials (Trucking/Rail)	75	EA	19,500	$1,462,533
1c	Foundation Removal - V100-2.0	75	EA	$7,800	$585,008
1d	Crane Mobilization & Demobilization	1	LS	$2,283,888	$2,283,888
		SUBTOTAL			**$15,935,508**
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	$8,622,688	$8,622,688
		SUBTOTAL			**$8,622,688**
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	$397,071	$397,071
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	$24,857	$24,857
		SUBTOTAL			**$421,928**
		SITE SUBTOTAL			**$24,980,125**
	CONTINGENGY (15%)				$3,747,019
	Project Total (before scrap credit)				$28,727,143
	APPROXIMATE SCRAP VALUE OF COMPONENTS				($3,681,527)
TOTAL PRICE					**$25,045,616**

TABLE 5.2e
Courtenay Wind Farm

SUMMARY OF ACTIVITY COSTS
(2019 Dollars)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	Courtenay AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - V100-2.0	100	EA	$135,978	$13,597,829
1b	Haul Off of Materials (Trucking/Rail)	100	EA	25,687	$2,568,667
1c	Foundation Removal - V100-2.0	100	EA	$67,047	$6,704,742
1d	Crane Mobilization & Demobilization	1	LS	$1,954,154	$1,954,154
		SUBTOTAL			**$24,825,391**
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	$11,048,476	$11,048,476
		SUBTOTAL			**$11,048,476**
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	$2,050,705	$2,050,705
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	$331,432	$331,432
		SUBTOTAL			**$2,382,137**
		SITE SUBTOTAL			**$38,256,004**
	CONTINGENGY (15%)				$5,738,401
	Project Total (before scrap credit)				$43,994,405
	APPROXIMATE SCRAP VALUE OF COMPONENTS				($7,680,961)
TOTAL PRICE					**$36,313,443**

TABLE 5.2f
Courtenay Wind Farm
(Removal to 48 inches)
SUMMARY OF ACTIVITY COSTS
(2019 Dollars)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	Courtenay (48 in.) AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - V100-2.0	100	EA	$139,705	$13,970,467
1b	Haul Off of Materials (Trucking/Rail)	100	EA	21,581	$2,158,116
1c	Foundation Removal - V100-2.0	100	EA	$8,017	$801,686
1d	Crane Mobilization & Demobilization	1	LS	$1,846,356	$1,846,356
		SUBTOTAL			**$18,776,625**
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	$10,695,312	$10,695,312
		SUBTOTAL			**$10,695,312**
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	$407,251	$407,251
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	$33,143	$33,143
		SUBTOTAL			**$440,394**
		SITE SUBTOTAL			**$29,912,331**
	CONTINGENGY (15%)				$4,486,850
	Project Total (before scrap credit)				$34,399,181
	APPROXIMATE SCRAP VALUE OF COMPONENTS				($5,311,810)
TOTAL PRICE					**$29,087,370**

TABLE 5.2g
Foxtail Wind Farm

SUMMARY OF ACTIVITY COSTS
(2019 Dollars)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	Foxtail AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - V110	7	EA	$141,965	$993,756
	Dismantle Wind Turbine Generators - V120	68	EA	$142,996	$9,723,737
1b	Haul Off of Materials (Trucking/Rail)	75	EA	31,382	$2,353,658
1c	Foundation Removal - V110	7	EA	$66,536	$465,755
	Foundation Removal - V120	68	EA	$66,536	$4,524,475
1d	Crane Mobilization & Demobilization	1	LS	$1,522,963	$1,522,963
		SUBTOTAL			**$19,584,343**
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	$8,406,384	$8,406,384
		SUBTOTAL			**$8,406,384**
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	$1,609,155	$1,609,155
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	$248,574	$248,574
		SUBTOTAL			**$1,857,729**
		SITE SUBTOTAL			**$29,848,456**
	CONTINGENGY (15%)				$4,477,268
	Project Total (before scrap credit)				$34,325,724
	APPROXIMATE SCRAP VALUE OF COMPONENTS				($6,767,995)
TOTAL PRICE					**$27,557,729**

TABLE 5.2h
Foxtail Wind Farm
(Removal to 48 inches)
SUMMARY OF ACTIVITY COSTS
(2019 Dollars)

Foxtail (48 in.)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - V110	7	EA	$146,429	$1,025,000
	Dismantle Wind Turbine Generators - V120	68	EA	$147,460	$10,027,257
1b	Haul Off of Materials (Trucking/Rail)	75	EA	26,501	$1,987,602
1c	Foundation Removal - V110	7	EA	$7,804	$54,629
	Foundation Removal - V120	68	EA	$7,804	$530,685
1d	Crane Mobilization & Demobilization	1	LS	$1,453,212	$1,453,212
		SUBTOTAL			**$15,078,385**
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	$8,171,092	$8,171,092
		SUBTOTAL			**$8,171,092**
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	$324,523	$324,523
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	$24,857	$24,857
		SUBTOTAL			**$349,380**
		SITE SUBTOTAL			**$23,598,856**
	CONTINGENGY (15%)				$3,539,828
	Project Total (before scrap credit)				$27,138,685
	APPROXIMATE SCRAP VALUE OF COMPONENTS				($4,850,452)
TOTAL PRICE					**$22,288,232**

TABLE 5.2i
Grand Meadow Wind

SUMMARY OF ACTIVITY COSTS
(2019 Dollars)

Grand Meadow

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - GE1.5-77	67	EA	$153,426	$10,279,573
1b	Haul Off of Materials (Trucking/Rail)	67	EA	34,871	$2,336,369
1c	Foundation Removal - GE1.5-77	67	EA	$51,000	$3,416,996
1d	Crane Mobilization & Demobilization	1	LS	$2,201,454	$2,201,454
		SUBTOTAL			**$18,234,392**
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	$7,490,034	$7,490,034
		SUBTOTAL			**$7,490,034**
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	$1,697,809	$1,697,809
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	$210,338	$210,338
		SUBTOTAL			**$1,908,147**
		SITE SUBTOTAL			**$27,632,572**
	CONTINGENGY (15%)				$4,144,886
	Project Total (before scrap credit)				$31,777,458
	APPROXIMATE SCRAP VALUE OF COMPONENTS				($6,741,282)
TOTAL PRICE					**$25,036,176**

TABLE 5.2j
Grand Meadow Wind
(Removal to 48 inches)
SUMMARY OF ACTIVITY COSTS
(2019 Dollars)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	Grand Meadow (48 in.) AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - GE1.5-77	67	EA	$162,780	$10,906,283
1b	Haul Off of Materials (Trucking/Rail)	67	EA	30,931	$2,072,402
1c	Foundation Removal - GE1.5-77	67	EA	$7,838	$525,128
1d	Crane Mobilization & Demobilization	1	LS	$2,138,044	$2,138,044
		SUBTOTAL			**$15,641,858**
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	$7,343,033	$7,343,033
		SUBTOTAL			**$7,343,033**
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	$366,382	$366,382
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	$21,034	$21,034
		SUBTOTAL			**$387,416**
		SITE SUBTOTAL			**$23,372,307**
	CONTINGENGY (15%)				$3,505,846
	Project Total (before scrap credit)				$26,878,153
	APPROXIMATE SCRAP VALUE OF COMPONENTS				($5,180,812)
TOTAL PRICE					**$21,697,340**

TABLE 5.2k
Lake Benton II Wind

SUMMARY OF ACTIVITY COSTS
(2019 Dollars)

Lake Benton II

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - GE2.1-116	5	EA	$160,812	$804,060
	Dismantle Wind Turbine Generators - GE2.3-116	39	EA	$167,415	$6,529,184
1b	Haul Off of Materials (Trucking/Rail)	44	EA	36,557	$1,608,528
1c	Foundation Removal - GE2.1-116	5	EA	$60,464	$302,318
	Foundation Removal - GE2.3-116	39	EA	$60,464	$2,358,079
1d	Crane Mobilization & Demobilization	1	LS	$1,015,680	$1,015,680
		SUBTOTAL			**$12,617,848**
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	$4,848,790	$4,848,790
		SUBTOTAL			**$4,848,790**
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	$1,054,685	$1,054,685
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	$138,132	$138,132
		SUBTOTAL			**$1,192,817**
		SITE SUBTOTAL			**$18,659,455**
	CONTINGENGY (15%)				$2,798,918
	Project Total (before scrap credit)				$21,458,374
	APPROXIMATE SCRAP VALUE OF COMPONENTS				($4,628,964)
TOTAL PRICE					**$16,829,410**

TABLE 5.2l
Lake Benton II Wind
(Removal to 48 inches)
SUMMARY OF ACTIVITY COSTS
(2019 Dollars)

Lake Benton II (48 in.)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - GE2.1-116	5	EA	$167,555	$837,777
	Dismantle Wind Turbine Generators - GE2.3-116	39	EA	$174,158	$6,792,178
1b	Haul Off of Materials (Trucking/Rail)	44	EA	31,636	$1,391,969
1c	Foundation Removal - GE2.1-116	5	EA	$7,546	$37,728
	Foundation Removal - GE2.3-116	39	EA	$7,546	$294,280
1d	Crane Mobilization & Demobilization	1	LS	$977,633	$977,633
		SUBTOTAL			**$10,331,565**
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	$4,759,976	$4,759,976
		SUBTOTAL			**$4,759,976**
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	$221,763	$221,763
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	$13,813	$13,813
		SUBTOTAL			**$235,576**
		SITE SUBTOTAL			**$15,327,118**
	CONTINGENGY (15%)				$2,299,068
	Project Total (before scrap credit)				$17,626,185
	APPROXIMATE SCRAP VALUE OF COMPONENTS				($3,429,286)
TOTAL PRICE					**$14,196,899**

TABLE 5.2m
Nobles Wind Farm

SUMMARY OF ACTIVITY COSTS
(2019 Dollars)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	Nobles AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - GE1.5-77	134	EA	$139,113	$18,641,078
1b	Haul Off of Materials (Trucking/Rail)	134	EA	29,979	$4,017,223
1c	Foundation Removal - GE1.5-77	134	EA	$57,739	$7,736,964
1d	Crane Mobilization & Demobilization	1	LS	$1,947,813	$1,947,813
		SUBTOTAL			**$32,343,078**
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	$13,434,084	$13,434,084
		SUBTOTAL			**$13,434,084**
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	$2,399,425	$2,399,425
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	$420,675	$420,675
		SUBTOTAL			**$2,820,100**
		SITE SUBTOTAL			**$48,597,262**
	CONTINGENGY (15%)				$7,289,589
	Project Total (before scrap credit)				$55,886,851
	APPROXIMATE SCRAP VALUE OF COMPONENTS				($12,298,196)
TOTAL PRICE					**$43,588,656**

TABLE 5.2n
Nobles Wind Farm
(Removal to 48 inches)
SUMMARY OF ACTIVITY COSTS
(2019 Dollars)

Nobles (48 in.)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - GE1.5-77	134	EA	$142,885	$19,146,628
1b	Haul Off of Materials (Trucking/Rail)	134	EA	24,922	$3,339,613
1c	Foundation Removal - GE1.5-77	134	EA	$7,559	$1,012,965
1d	Crane Mobilization & Demobilization	1	LS	$1,871,720	$1,871,720
		SUBTOTAL			**$25,370,926**
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	$13,038,736	$13,038,736
		SUBTOTAL			**$13,038,736**
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	$479,044	$479,044
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	$42,068	$42,068
		SUBTOTAL			**$521,112**
		SITE SUBTOTAL			**$38,930,775**
	CONTINGENGY (15%)				$5,839,616
	Project Total (before scrap credit)				$44,770,391
	APPROXIMATE SCRAP VALUE OF COMPONENTS				($8,815,111)
TOTAL PRICE					**$35,955,280**

TABLE 5.2o
Pleasant Valley Wind Farm

SUMMARY OF ACTIVITY COSTS
(2019 Dollars)

Pleasant Valley

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - V100-2.0	100	EA	$159,003	$15,900,269
1b	Haul Off of Materials (Trucking/Rail)	100	EA	27,139	$2,713,931
1c	Foundation Removal - V100-2.0	100	EA	$67,877	$6,787,708
1d	Crane Mobilization & Demobilization	1	LS	$2,150,726	$2,150,726
		SUBTOTAL			**$27,552,633**
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	$10,584,412	$10,584,412
		SUBTOTAL			**$10,584,412**
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	$2,165,432	$2,165,432
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	$313,937	$313,937
		SUBTOTAL			**$2,479,368**
		SITE SUBTOTAL			**$40,616,414**
	CONTINGENGY (15%)				$6,092,462
	Project Total (before scrap credit)				$46,708,876
	APPROXIMATE SCRAP VALUE OF COMPONENTS				($7,970,541)
TOTAL PRICE					**$38,738,336**

TABLE 5.2p
Pleasant Valley Wind Farm
(Removal to 48 inches)
SUMMARY OF ACTIVITY COSTS
(2019 Dollars)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	Pleasant Valley (48 in.) AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - V100-2.0	100	EA	$163,820	$16,381,957
1b	Haul Off of Materials (Trucking/Rail)	100	EA	22,858	$2,285,819
1c	Foundation Removal - V100-2.0	100	EA	$7,923	$792,287
1d	Crane Mobilization & Demobilization	1	LS	$2,061,951	$2,061,951
		SUBTOTAL			**$21,522,014**
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	$10,237,618	$10,237,618
		SUBTOTAL			**$10,237,618**
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	$438,778	$438,778
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	$31,394	$31,394
		SUBTOTAL			**$470,172**
		SITE SUBTOTAL			**$32,229,804**
	CONTINGENGY (15%)				$4,834,471
	Project Total (before scrap credit)				$37,064,275
	APPROXIMATE SCRAP VALUE OF COMPONENTS				($5,558,899)
TOTAL PRICE					**$31,505,376**

6. REFERENCES

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APPENDIX A

SUMMARY OF STATION SYSTEM AND STRUCTURES INVENTORIES

TABLE A

SUMMARY OF STATION SYSTEMS AND STRUCTURES INVENTORIES

Index	System/Structure Inventory Data Point	Allen S . King	Angus Anson	Black Dog	Blue Lake	Granite City	Hennepin Island	High Bridge	Inver Hills	Key City	Maplewood	Minnesota Valley	Red Wing	Riverside	Sherburne County	Sibley	Wescott	Wilmarth
Station Rating (Mwe)		511	386	409	545	0	14	606	371	0	0	0	178	502	2238	0	0	18
2	Piping 0.25 to 2 inches diameter, linear foot	79,850	31,521	11,835	20,178	1,501	-	24,690	3,268	1,501	-	492	4,919	24,046	233,790	-	-	4,919
3	Piping >2 to 4 inches diameter, linear foot	53,123	31,014	36,003	13,452	1,001	-	16,460	2,579	1,001	2,195	12,745	3,279	16,031	157,111	2,110	-	3,279
4	Piping >4 to 8 inches diameter, linear foot	35,133	14,009	24,870	10,357	3,138	-	11,173	6,964	3,138	1,120	6,427	2,186	10,687	103,907	520	5,585	2,186
5	Piping >8 to 14 inches diameter, linear foot	30,662	8,006	16,782	6,229	445	-	8,015	1,348	445	330	4,778	1,457	7,125	89,271	385	2,265	1,457
6	Piping >14 to 20 inches diameter, linear foot	7,208	2,614	7,217	4,259	148	-	5,377	1,139	148	90	2,484	794	4,750	26,401	75	20	794
7	Piping >20 to 36 inches diameter, linear foot	9,734	1,886	4,260	2,419	-	-	3,971	-	-	70	1,803	289	3,716	37,053	16	-	289
8	Piping >36 inches diameter, linear foot	5,335	898	3,074	1,796	-	-	2,420	-	-	-	17	173	2,126	15,991	-	60	173
9	Valves <2 inches	1,373	1,308	20	144	108	-	-	216	108	-	54	540	1,418	4,118	-	-	540
10	Valves >2 to 4 inches	935	1,660	1,869	672	72	-	698	174	72	330	402	360	698	2,805	346	-	360
11	Valves >4 to 8 inches	610	592	886	464	80	-	381	264	80	78	207	240	369	1,830	47	104	240
12	Valves >8 to 14 inches	1,519	272	531	142	24	-	159	62	24	44	134	120	123	1,115	54	35	120
13	Valves >14 to 20 inches	158	84	102	48	-	-	78	-	-	2	29	50	66	587	-	4	50
14	Valves >20 to 36 inches	128	22	31	24	-	-	36	-	-	-	14	16	36	476	-	-	16
15	Valves >36 inches	56	6	22	12	-	-	26	-	-	-	1	14	18	104	-	-	14
24	Pipe hangers for small bore piping, each	5,018	3,641	3,225	1,449	81	-	1,742	246	81	88	847	909	1,742	14,975	84	-	909
25	Pipe hangers for large bore piping, each	3,351	1,243	1,672	1,089	121	-	1,249	391	121	64	393	543	1,237	9,618	40	317	543
26	Pump and motor set < 300 pounds	77	17	62	72	16	-	13	108	16	6	32	38	13	507	3	7	38
27	Pumps, 300-1000 pound pump	23	16	18	12	-	-	13	-	-	-	4	8	13	73	-	7	8
28	Pumps, >1000-10,000 pound pump	14	5	15	-	-	-	2	-	-	-	4	11	2	44	-	-	11
29	Pumps, >10,000 pound pump	13	5	14	4	-	-	8	-	-	-	5	8	4	9	-	-	8
32	Pump motors, 300-1000 pound pump	23	32	18	12	-	-	13	-	-	-	4	8	13	28	-	7	8
33	Pump motors, >1000-10,000 pound pump	13	5	12	-	-	-	3	-	-	-	4	11	3	68	2	-	11
34	Pump motors, >10,000 pound pump	13	5	14	4	-	-	8	-	-	-	5	4	4	18	-	-	4
37	Turbine-driven pumps > 10,000 pounds	1	-	-	-	-	-	-	-	-	-	-	-	-	6	-	-	-
38	Main turbine-generator (pounds per MW(e) input)	1	1	2	-	-	-	1	-	-	-	3	2	2	3	-	-	2
39	Heat exchanger <3000 pound	16	12	30	101	-	-	6	210	-	-	15	12	6	60	-	-	12
40	Heat exchanger >3000 pound	-	27	12	48	-	-	5	96	-	-	7	14	5	21	-	-	14
41	Feedwater heater/deaerator	9	6	25	2	-	-	2	-	-	-	7	12	2	31	-	-	12
49	Main condenser (pounds per MW(e) input)	1	1	2	-	-	-	1	-	-	-	3	2	1	3	-	-	2
51	Tanks, <300 gallons, filters, and ion exchangers	38	33	41	20	16	3	10	34	16	5	39	12	10	66	28	25	12
52	Tanks, 300-3000 gallons	12	32	29	4	12	-	11	8	12	6	7	2	6	132	9	4	2
53	Tanks, >3000 gallons, square foot surface	27,566	75,184	4,933	62,690	2,847	-	23,259	7,069	2,847	101,764	87,790	33,585	1,859	162,458	81,889	374,754	6,871
54	Electrical equipment, <300 pound	742	686	881	647	420	54	150	846	420	21	222	322	128	6,686	36	-	322
55	Electrical equipment, 300-1000 pound	144	296	500	350	40	16	289	184	40	17	51	18	280	936	13	15	18
56	Electrical equipment, 1000-10,000 pound	122	190	203	280	80	25	207	175	80	7	39	56	201	122	2	32	56
57	Electrical equipment, >10,000 pound	19	99	18	128	28	36	16	168	28	5	4	16	16	30	3	5	16
59	Electrical transformers < 30 tons	3	13	22	14	2	-	4	18	2	2	10	-	4	6	2	1	-
60	Electrical transformers > 30 tons	3	9	6	12	2	-	5	12	2	-	4	2	5	3	-	-	2
61	Standby diesel-generator, <100 kW	-	2	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62	Standby diesel-generator, 100 kW to 1 MW	-	-	-	-	8	-	-	-	8	-	-	-	-	-	-	-	-
63	Standby diesel-generator, >1 MW	2	-	-	-	4	-	-	-	4	-	-	-	2	5	-	-	-
64	Fluorescent light fixture	200	250	450	180	80	10	200	100	80	30	163	38	150	498	30	24	38
65	Incandescent light fixture	1,564	288	1,000	180	120	16	200	170	120	30	327	258	150	4,060	30	24	258
66	Electrical cable tray, linear foot	27,803	5,512	13,091	5,651	1,730	250	10,276	-	1,730	-	2,107	1,364	9,206	166,291	-	820	1,364
67	Electrical conduit, linear foot	41,992	7,922	45,448	8,631	2,471	4,790	13,688	-	2,471	2,060	18,605	8,658	11,905	119,404	2,000	8,500	8,658
69	Mechanical equipment, <300 pound	788	288	670	52	44	5	31	78	44	8	258	360	21	2,388	6	48	360
70	Mechanical equipment, 300-1000 pound	198	312	290	812	64	8	274	30	64	-	77	14	274	457	21	9	14
71	Mechanical equipment, 1000-10,000 pound	204	60	38	127	-	38	59	1,000	-	3	23	60	44	516	17	28	60
72	Mechanical equipment, >10,000 pound	68	160	106	238	60	26	141	219	60	20	5	45	103	90	8	62	45

TABLE A

SUMMARY OF SYSTEMS AND STRUCTURES INVENTORIES
(Continued)

Index	System/Structure Inventory Data Point	Allen S . King	Angus Anson	Black Dog	Blue Lake	Granite City	Hennepin Island	High Bridge	Inver Hills	Key City	Maplewood	Minnesota Valley	Red Wing	Riverside	Sherburne County	Sibley	Wescott	Wilmarth
Station Rating (Mwe)		511	386	409	545	0	14	606	371	0	0	0	178	502	2238	0	0	18
76	HVAC equipment, <300 pound	108	14	-	16	-	-	-	24	-	-	4	10	-	328	-	-	10
77	HVAC equipment, 300-1000 pound	-	22	4	-	-	-	36	-	-	-	-	-	24	107	-	-	-
78	HVAC equipment, 1000-10,000 pound	-	5	-	-	-	-	14	-	-	-	2	4	10	6	-	-	4
79	HVAC equipment, >10,000 pound	-	-	-	-	-	-	-	-	-	-	-	-	-	15	-	-	-
82	HVAC ductwork, pound	119,977	10,000	273,680	-	-	8,175	142,100	-	-	-	96,406	18,295	38,202	439,440	-	-	18,295
201	Standard reinforced concrete, cubic yard	24,015	6,662	22,278	14,027	3,806	2,006	18,008	14,800	1,903	770	7,390	9,138	23,366	89,076	591	7,914	5,248
202	Grade slab concrete, cubic yard	10,800	1,329	8,959	1,176	906	-	372	1,384	906	-	676	474	3,551	-	-	-	474
206	Heavily rein concrete w/#9 rebar, cubic yard	7,824	1,110	7,007	-	-	-	-	-	-	-	3,788	1,793	3,035	22,775	-	-	1,793
222	Hollow masonry block wall, cubic yard	-	1,103	374	58	-	-	425	-	-	-	-	-	2,219	-	-	-	109
224	Solid masonry block wall, cubic yard	3,788	-	4,114	-	-	458	-	-	-	-	8,809	663	3,011	14,335	-	-	663
229	Backfill of below grade voids, cubic yard	29,218	11,074	14,043	12,493	2,170	20,000	19,394	6,898	1,308	-	32,816	17,556	12,325	-	-	-	20,531
230	Excavation of clean material, cubic yard	8,747	-	13,387	-	-	-	-	-	-	-	7,307	5,760	18,507	34,560	-	-	5,760
235	Building by volume, cubic foot	5,117,058	229,493	35,076	970,228	189,562	-	318,816	247,411	189,562	159,000	155,740	321,500	597,793	9,863,100	107,000	390,842	321,500
236	Building metal siding, square foot	217,256	42,789	56,780	19,901	37,278	-	108,748	15,564	37,278	-	73,964	32,498	93,913	669,467	-	-	32,498
242	Standard asphalt roofing, square foot	47,897	22,500	32,544	-	-	9,375	110,000	-	-	-	23,588	9,129	119,469	237,266	-	-	9,129
245	Placement of cofferdam, linear foot	200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
248	Lead paint removal from concrete surfaces, square foo	373,064	54,000	-	-	-	54,150	-	-	-	-	135,495	54,337	-	-	-	-	54,337
253	Overhead cranes/monorails < 10 ton capacity, each	14	5	2	-	-	-	-	-	-	-	-	1	-	136	-	-	1
255	Overhead cranes/monorails >10 - 50 ton capacity, each	6	2	-	4	-	1	5	-	-	-	2	2	7	21	-	1	2
258	Gantry cranes > 50 ton capacity, each	1	-	-	1	-	-	1	-	-	-	-	-	5	6	-	-	-
260	Structural steel, pounds	24,541,699	2,731,615	13,947,804	1,748,139	310,648	299,854	6,981,323	662,931	310,648	12,000	6,612,141	2,429,526	17,879,987	83,653,565	10,000	77,000	2,429,526
262	Steel floor grating, square foot	161,222	16,242	43,412	7,410	2,673	900	18,797	-	2,673	-	12,083	30,386	56,169	578,353	-	-	30,386
268	Placement of scaffolding in clean areas, square foot	66,680	-	83,881	-	-	-	-	-	-	-	19,777	13,043	-	210,181	-	-	13,043
270	Landscaping with topsoil, acre	3	4	4	1	0	2	1.9	2	0	3	1	4	3	33	2	4	2
271	Landscaping w/o topsoil, acre	29	4	5	8	2	-	4	9	2	3	7	3	8	239	2	4	4
272	Chain link fencing, linear foot	3,372	6,800	3,000	2,880	995	550	3,144	2,800	995	2,460	3,859	8,372	5,016	20,000	3,680	3,450	995
273	Railroad track, linear foot	3,000	-	3,600	-	-	-	-	-	-	-	-	-	-	24,000	-	-	-
274	Asphalt pavement, square foot	220,880	91,000	122,500	78,300	12,000	17,650	75,171	51,000	12,000	17,750	38,225	-	128,241	801,500	45,625	62,700	52,000
293	Carbon steel plate 3/8 inch thick, square foot	-	8,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
294	Carbon steel plate 1/2 inch thick, square foot	66,630	7,388	36,515	14,776	75,398	12,441	14,550	-	75,398	-	6,959	17,695	78,517	219,533	-	-	17,695
359	Steam drum removal (fossil)	1	3	5	6	-	-	6	-	-	-	3	2	9	6	-	-	2
360	Water drum removal (fossil)	-	-	-	-	-	-	-	-	-	-	4	4	-	12	-	-	4
361	Upper/lower waterwall headers (fossil)	26	-	22	-	-	-	-	-	-	-	14	6	27	72	-	-	6
362	Top sup boiler waterwall (8'x8' section), inches cut	138,902	-	75,985	-	-	-	-	-	-	-	45,627	13,392	128,711	470,566	-	-	13,392
369	Boiler convective superheaater platens	307	-	356	-	-	-	-	-	-	-	256	116	459	1,344	-	-	116
370	Boiler radiant superheater platens	-	-	-	-	-	-	-	-	-	-	-	-	-	156	-	-	-
371	Boiler reheat platens	140	-	180	-	-	-	-	-	-	-	-	-	90	666	-	-	-
372	Boiler economizer platens	420	-	169	-	-	-	-	-	-	-	39	-	163	1,344	-	-	-
374	Stationary soot blowers	98	-	64	-	-	-	-	-	-	-	21	-	32	315	-	-	-
375	Retractable soot blowers	70	-	36	-	-	-	-	-	-	-	7	16	18	144	-	-	16
376	Process ductwork (8'x8' section), inches cut	757,268	321,019	1,009,405	625,433	54,416	-	446,315	307,617	54,416	-	470,306	61,481	1,009,280	3,392,767	-	-	61,481
378	Non-asbestos insulated regenerative air preheaters	4	-	9	-	-	-	-	-	-	-	8	8	4	13	-	-	8
380	Non-asbestos insulated recuperative air preheaters	-	-	-	-	-	-	-	-	-	-	4	-	8	-	-	-	-
382	Induced, forced, primary draft fans	9	-	11	-	-	-	-	-	-	-	4	4	-	42	-	-	4
383	Coal car dumpers	1	-	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-
384	Conveyors	5,528	-	-	-	-	-	-	-	-	-	-	625	-	5,000	-	-	625
385	Transfer Towers	100,500	-	-	-	-	-	-	-	-	-	-	-	-	201,000	-	-	-
386	Stacker-reclaimers	1	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-
389	Ball mills	12	-	8	-	-	-	-	-	-	-	4	-	-	43	-	-	-
390	Coal feeders	120	-	122	-	-	-	-	-	-	-	40	86	-	1,019	-	-	86

TABLE A
SUMMARY OF STATION SYSTEMS AND STRUCTURES INVENTORIES

WIND FARMS ONLY

Index	System/Structure Inventory Data Point	Blazing Star I	Blazing Star I (48 in.)	Border Winds Project	Border Winds Project (48 in.)	Courtenay	Courtenay (48 in.)	Foxtail	Foxtail (48 in.)	Grand Meadow	Grand Meadow (48 in.)	Lake Benton II	Lake Benton II (48 in.)	Nobles	Nobles (48 in.)	Pleasant Valley	Pleasant Valley (48 in.)
Station Rating (Mwe)		200	200	148	148	190	190	150	150	99	99	99	99	197	197	196	196
56	Electrical equipment, 1000-10,000 pound	100	100	75	75	100	100	75	75	67	67	44	44	134	134	100	100
57	Electrical equipment, >10,000 pound	300	300	225	225	300	300	225	225	134	134	132	132	268	268	300	300
67	Electrical conduit, linear foot	1,731,165	-	1,298,374	-	1,731,165	-	1,298,374	-	1,159,881	-	513184	0	2,319,761	-	1,731,165	-
72	Mechanical equipment, >10,000 pound	1,550	1,550	1,163	1,163	1,550	1,550	1,163	1,163	1,039	1,039	770	770	2211	2,211	1650	1650
201	Standard reinforced concrete, cubic yard	36,220	4,067	28,822	3,125	36,182	4,029	28,397	3,086	18,865	2,765	15854	1908	43,432	5,336	38,082	3,997
229	Backfill of below grade voids, cubic yard	207,034	174,881	156,858	131,161	207,034	174,881	156,471	131,161	133,270	117,170	90893	76948	272,437	234,341	208,965	174,881
230	Excavation of clean material, cubic yard	333,101	187,310	249,826	140,483	333,101	187,310	249,826	140,483	223,178	125,498	146565	82416	446,356	250,996	333,101	187,310
235	Building by volume, cubic foot	132,000	132,000	132,000	132,000	108,000	108,000	108,000	108,000	95,625	95,625	102,000	102,000	123,930	123,930.00	88,560	88,560
270	Landscaping with topsoil, acre	71	71	53	53	71	71	53	53	47	47	31	31	95	95	71	71
271	Landscaping w/o topsoil, acre	4	4	3	3	4	4	3	3	3	3	3	3	3	3	3	3
294	Carbon steel plate 1/2 inch thick, square foo	892,716	892,716	588,123	588,123	784,164	784,164	669,644	669,644	658,346	658,346	524316	524316	1,316,693	1,316,692.58	1,156,983	1,156,983

APPENDIX B

UNIT COST FACTOR DEVELOPMENT

APPENDIX B

UNIT COST FACTOR DEVELOPMENT
(Using Minnesota-based labor rates)

Example: Unit Factor for Removal of Heat Exchanger < 3,000 pounds

1. SCOPE

Heat exchangers weighing < 3,000 lb. will be removed in one piece using a crane or small hoist. They will be disconnected from the inlet and outlet piping. The heat exchanger will be sent to the laydown area.

2. CALCULATIONS

Act ID	Activity Description	Activity Duration	Critical Duration
a	Remove insulation	20	(b)
b	Mount pipe cutters	60	60
c	Disconnect inlet and outlet lines	60	60
d	Rig for removal	30	30
e	Unbolt from mounts	30	30
f	Remove, send to packing area	60	60
	Totals (Activity/Critical)	260	240

Duration adjustment(s):

+ Work break adjustment (8.33 % of productive duration)	20
Total work duration (minutes)	260

***** Total duration = 4.333 hours *****

3. LABOR REQUIRED

Crew	Number	Duration (hr)	Rate ($/hr)	Cost ($)
Laborers	3.0	4.333	60.80	790.34
Craftsmen	2.0	4.333	71.33	618.15
Foreman	1.0	4.333	73.44	318.22
General Foreman	0.25	4.333	74.44	80.64
Fire Watch	0.05	4.333	60.80	13.17
Total labor cost				1,820.52

4. EQUIPMENT & CONSUMABLES COSTS

Equipment Costs	none
Consumables/Materials Costs	
Gas torch consumables 1 @ $19.93/hr x 1 hr {1}	19.93
Subtotal cost of equipment and materials	19.93
Overhead & profit on equipment and materials @ 16.88%	3.36
Total costs, equipment & material	23.29
TOTAL COST Removal of heat exchanger <3000 pound:	**1,843.81**
Total labor cost:	1,820.52
Total equipment/material costs:	23.29
Total craft labor man-hours required per unit:	27.298

5. NOTES AND REFERENCES

- Durations are shown in minutes. The integrated duration accounts for those activities that can be performed in conjunction with other activities, indicated by the alpha designator of the concurrent activity. This results in an overall decrease in the sequenced duration.

- Work difficulty factors were developed in conjunction with the AIF program to standardize decommissioning cost studies and are delineated in the "Guidelines" study (Reference 2, Vol. 1, Chapter 5).

- References for equipment and consumables costs:

    1. R.S. Means (2019) Division 01 54 33, Section 40-6360 Page 736

APPENDIX C

UNIT COST FACTOR LISTING

Table C-1, Minnesota Stations Unit Cost Factors..... C-2
Table C-2, North Dakota Station Unit Cost Factors..... C-5
Table C-3, South Dakota Station Unit Cost Factors..... C-6

TABLE C-1

UNIT COST FACTOR LISTING
Minnesota Stations
(Costs are in 2019 dollars/Scrap Weights in pounds)

Unit Cost Factors					Scrap Weight							
UCF #	Description	Total Cost	Labor Cost	Labor Hours	Cast Iron	Carbon Steel No. 1	Mixed Scrap	SS-1	Galv. Steel.	Insul Cable	No. 2 Copper	Large Motor
2	Piping 0.25 to 2 inches diameter, linear foot	6.97	6.89	0.1	-	4	-	0.5	-	-	-	-
3	Piping >2 to 4 inches diameter, linear foot	9.79	9.68	0.2	-	7	-	0.9	-	-	0.4	-
4	Piping >4 to 8 inches diameter, linear foot	18.72	18.56	0.3	-	22	-	-	-	-	-	-
5	Piping >8 to 14 inches diameter, linear foot	36.53	36.34	0.6	-	57	-	-	-	-	-	-
6	Piping >14 to 20 inches diameter, linear foot	47.51	46.93	0.7	-	-	120	-	-	-	-	-
7	Piping >20 to 36 inches diameter, linear foot	69.90	69.13	1.1	-	-	221	-	-	-	-	-
8	Piping >36 inches diameter, linear foot	83.05	82.27	1.3	-	-	417	-	-	-	-	-
9	Valves <2 inches	133.87	133.10	2.0	-	-	-	-	-	-	-	-
10	Valves >2 to 4 inches	124.03	122.86	1.9	75	-	-	8.8	-	-	4.4	-
11	Valves >4 to 8 inches	187.18	185.61	2.8	510	-	-	-	-	-	-	-
12	Valves >8 to 14 inches	365.29	363.36	5.6	1,066	-	-	-	-	-	-	-
13	Valves >14 to 20 inches	475.15	469.33	7.3	-	-	2,040	-	-	-	-	-
14	Valves >20 to 36 inches	699.04	691.28	10.7	-	-	3,334	-	-	-	-	-
15	Valves >36 inches	830.45	822.69	12.7	-	-	11,535	-	-	-	-	-
24	Pipe hangers for small bore piping, each	43.43	37.61	0.6	-	10	-	-	-	-	-	-
25	Pipe hangers for large bore piping, each	156.79	145.14	2.3	-	50	-	-	-	-	-	-
26	Pump and motor set < 300 pounds	316.32	306.61	4.7	-	-	50	12.5	-	-	-	62.3
27	Pumps, 300-1000 pound pump	866.84	851.31	12.7	293	-	49	48.9	-	-	-	-
28	Pumps, >1000-10,000 pound pump	3,438.05	3,414.76	51.3	2,834	-	472	472.3	-	-	-	-
29	Pumps, >10,000 pound pump	6,651.40	6,581.52	98.9	43,693	-	7,282	7,282.1	-	-	-	-
32	Pump motors, 300-1000 pound pump	362.10	362.10	5.4	-	-	-	-	-	-	-	307.8
33	Pump motors, >1000-10,000 pound pump	1,428.02	1,428.02	21.5	-	-	-	-	-	-	-	3,531.6
34	Pump motors, >10,000 pound pump	3,213.05	3,213.05	48.3	-	-	-	-	-	-	-	42,324.5
37	Turbine-driven pumps > 10,000 pounds	8,904.73	8,827.09	132.7	20,000	-	20,000	-	-	-	-	-
38	Main turbine-generator (pounds per MW(e) input)	208,434.81	206,943.98	3,042.0	-	-	851,500	-	-	-	-	851,500.0
39	Heat exchanger <3000 pound	1,843.81	1,820.52	27.3	-	-	416	623.4	-	-	-	-
40	Heat exchanger >3000 pound	4,644.67	4,551.49	68.3	-	-	5,599	8,397.9	-	-	-	-
41	Feedwater heater/deaerator	13,109.71	12,923.36	194.2	-	-	12,000	18,000.0	-	-	-	-
49	Main condenser (pounds per MW(e) input)	573,864.75	553,556.38	8,243.6	149,400	-	149,400	199,200.0	-	-	-	-
51	Tanks, <300 gallons, filters, and ion exchangers	406.82	395.17	6.0	-	-	401	401.2	-	-	-	-
52	Tanks, 300-3000 gallons	1,281.67	1,258.38	19.1	-	-	2,700	300.0	-	-	-	-
53	Tanks, >3000 gallons, square foot surface	10.64	10.35	0.2	-	21	-	-	-	-	-	-
54	Electrical equipment, <300 pound	171.33	171.33	2.6	-	-	56	-	-	-	2.9	-
55	Electrical equipment, 300-1000 pound	589.54	589.54	8.8	-	-	624	-	-	-	32.8	-

TABLE C-1 (continued)

UNIT COST FACTOR LISTING
Minnesota Stations
(Costs are in 2019 dollars/Scrap Weights in pounds)

Unit Cost Factors					Scrap Weight							
UCF #	Description	Total Cost	Labor Cost	Labor Hours	Cast Iron	Carbon Steel No. 1	Mixed Scrap	SS-1	Galv. Steel.	Insul Cable	No. 2 Copper	Large Motor
56	Electrical equipment, 1000-10,000 pound	1,179.09	1,179.09	17.6	-	-	2,212	-	-	-	116.4	-
57	Electrical equipment, >10,000 pound	2,779.22	2,779.22	41.0	-	-	19,950	-	-	-	1,050.0	-
59	Electrical transformers < 30 tons	1,930.13	1,930.13	28.4	-	-	11,250	-	-	-	3,750.0	-
60	Electrical transformers > 30 tons	5,558.44	5,558.44	81.9	-	-	375,000	-	-	-	125,000.0	-
61	Standby diesel-generator, <100 kW	1,971.46	1,971.46	29.1	2,340	-	-	-	-	-	-	260.0
62	Standby diesel-generator, 100 kW to 1 MW	4,400.42	4,400.42	64.8	9,450	-	-	-	-	-	-	1,050.0
63	Standby diesel-generator, >1 MW	9,109.78	9,109.78	134.2	47,250	-	-	-	-	-	-	5,250.0
64	Fluorescent light fixture	71.90	71.90	1.1	-	-	-	-	-	-	-	-
65	Incandescent light fixture	36.05	36.05	0.6	-	-	-	-	-	-	-	-
66	Electrical cable tray, linear foot	16.12	15.73	0.2	-	-	-	-	6.6	6.6	-	-
67	Electrical conduit, linear foot	7.04	6.85	0.1	-	-	-	-	3.4	3.4	-	-
69	Mechanical equipment, <300 pound	171.33	171.33	2.6	-	-	127	-	-	-	-	-
70	Mechanical equipment, 300-1000 pound	589.54	589.54	8.8	-	-	641	-	-	-	-	-
71	Mechanical equipment, 1000-10,000 pound	1,179.09	1,179.09	17.6	-	-	4,184	-	-	-	-	-
72	Mechanical equipment, >10,000 pound	2,779.22	2,779.22	41.0	-	-	11,938	-	-	-	-	-
76	HVAC equipment, <300 pound	207.18	207.18	3.1	-	-	184	-	-	-	-	-
77	HVAC equipment, 300-1000 pound	708.37	708.37	10.6	-	-	643	-	-	-	-	-
78	HVAC equipment, 1000-10,000 pound	1,411.80	1,411.80	21.0	-	-	3,813	-	-	-	-	-
79	HVAC equipment, >10,000 pound	2,779.22	2,779.22	41.0	-	-	19,391	-	-	-	-	-
82	HVAC ductwork, pound	0.68	0.68	0.0	-	-	-	-	1.0	-	-	-
201	Standard reinforced concrete, cubic yard	77.12	26.84	0.4	-	183	-	-	-	-	-	-
202	Grade slab concrete, cubic yard	87.72	30.65	0.5	-	183	-	-	-	-	-	-
206	Heavily rein concrete w/#9 rebar, cubic yard	111.41	39.28	0.6	-	730	-	-	-	-	-	-
222	Hollow masonry block wall, cubic yard	26.45	10.27	0.1	-	66	-	-	-	-	-	-
224	Solid masonry block wall, cubic yard	26.45	10.27	0.1	-	66	-	-	-	-	-	-
229	Backfill of below grade voids, cubic yard	31.11	4.21	0.1	-	-	-	-	-	-	-	-
230	Excavation of clean material, cubic yard	3.23	1.49	0.0	-	-	-	-	-	-	-	-
235	Building by volume, cubic foot	0.34	0.21	-	-	-	1	-	-	-	-	-
236	Building metal siding, square foot	1.74	1.28	0.0	-	-	-	-	2.4	-	-	-
242	Standard asphalt roofing, square foot	3.01	3.01	0.1	-	-	-	-	-	-	-	-
243	Galbestos panels, square foot	2.58	2.06	0.0	-	-	-	-	-	-	-	-
245	Placement of cofferdam, linear foot	-	-	-	-	-	-	-	-	-	-	-

TABLE C-1 (continued)

UNIT COST FACTOR LISTING
Minnesota Stations
(Costs are in 2019 dollars/Scrap Weights in pounds)

Unit Cost Factors					Scrap Weight							
UCF #	Description	Total Cost	Labor Cost	Labor Hours	Cast Iron	Carbon Steel No. 1	Mixed Scrap	SS-1	Galv. Steel.	Insul Cable	No. 2 Copper	Large Motor
248	Lead paint removal from concrete surfaces, square foot	10.07	8.11	0.1	-	-	-	-	-	-	-	-
253	Overhead cranes/monorails < 10 ton capacity, each	810.83	810.83	11.8	-	3,700	-	-	-	-	-	-
255	Overhead cranes/monorails >10 - 50 ton capacity, each	1,945.99	1,945.99	28.3	-	-	298,832	-	-	-	3,018.5	-
258	Gantry cranes > 50 ton capacity, each	31,034.60	31,034.60	457.3	-	-	712,800	-	-	-	7,200.0	-
260	Structural steel, pounds	0.24	0.20	-	-	1	-	-	-	-	-	-
262	Steel floor grating, square foot	5.73	5.32	0.1	-	-	6	-	1.1	-	-	-
268	Placement of scaffolding in clean areas, square foot	18.58	6.42	0.1	-	-	-	-	-	-	-	-
270	Landscaping with topsoil, acre	24,287.33	3,567.37	52.6	-	-	-	-	-	-	-	-
271	Landscaping w/o topsoil, acre	1,151.70	380.40	5.3	-	-	-	-	-	-	-	-
272	Chain link fencing, linear foot	4.13	3.47	0.1	-	-	-	-	10.0	-	-	-
273	Railroad track, linear foot	28.23	14.43	0.2	-	91	-	-	-	-	-	-
274	Asphalt pavement, square foot	1.02	0.75	0.0	-	-	-	-	-	-	-	-
291	Carbon steel plate 1/4 inch thick, square foot	4.48	3.80	0.1	-	-	10	-	-	-	-	-
294	Carbon steel plate 1/2 inch thick, square foot	4.73	4.00	0.1	-	-	20	-	-	-	-	-
359	Steam drum removal (fossil)	26,089.30	25,934.00	411.6	-	-	480,000	-	-	-	-	-
360	Water drum removal (fossil)	9,683.73	9,654.62	153.2	-	-	320,000	-	-	-	-	-
361	Upper/lower waterwall headers (fossil)	7,308.10	7,278.99	115.5	-	-	120,000	-	-	-	-	-
362	Top sup boiler waterwall (8'x8' section), inches cut	0.87	0.83	0.0	-	-	11	-	-	-	-	-
369	Boiler convective superheaater platens	2,090.33	1,888.47	29.6	-	-	19,501	-	-	-	-	-
370	Boiler radiant superheater platens	884.30	798.91	12.5	-	-	51,652	-	-	-	-	-
371	Boiler reheat platens	884.30	798.91	12.5	-	-	19,501	-	-	-	-	-
372	Boiler economizer platens	1,125.50	1,016.81	15.9	-	-	11,703	-	-	-	-	-
374	Stationary soot blowers	46.10	46.10	0.7	-	-	500	-	-	-	-	50.0
375	Retractable soot blowers	435.82	435.82	6.8	-	-	11,150	-	-	-	-	100.0
376	Process ductwork (8'x8' section), inches cut	0.43	0.40	0.0	-	-	0	-	-	-	-	-
378	Non-asbestos insulated regenerative air preheaters	13,695.05	11,878.10	188.5	-	-	1,376,000	-	-	-	-	-
380	Non-asbestos insulated recuperative air preheaters	7,571.40	6,435.81	101.6	-	-	1,376,000	-	-	-	-	-
382	Induced, forced, primary draft fans	2,080.55	2,033.96	31.9	-	-	30,000	-	-	-	-	3,531.6
383	Coal car dumpers	18,719.68	15,924.38	249.4	-	-	125,000	-	-	-	-	500.0
384	Conveyors	17.64	16.48	0.3	-	-	820	-	-	-	-	-
385	Transfer Towers	0.31	0.17	-	-	-	5	-	-	-	-	-
386	Stacker-reclaimers	190,631.94	190,631.94	3,008.3	-	-	300,000	-	-	-	-	2,000.0
387	Coal crushers	1,260.40	1,248.75	19.3	-	-	36,000	-	-	-	-	250.0
389	Ball mills	1,816.03	1,816.03	28.1	-	-	360,000	-	-	-	-	7,063.1
390	Coal feeders	457.07	445.42	7.1	-	-	1,194	-	-	-	-	-

TABLE C-2

UNIT COST FACTOR LISTING
North Dakota Stations
(Costs are in 2019 dollars/Scrap Weights in pounds)

		Unit Cost Factors			Scrap Weight				
UCF #	Description	Total Cost	Labor Cost	Labor Hours	Carbon Steel No. 1	Mixed Scrap	No. 2 Copper	Large Motor	Aluminum
56	Electrical equipment, 1000-10,000 pound	1,179.09	1,179.09	17.6	-	2,212	116.4	-	-
57	Electrical equipment, >10,000 pound	2,779.22	2,779.22	41.0	-	19,950	-	75,610	-
67	Electrical conduit, linear foot	7.06	6.85	0.1	-	-	0.3	-	1.2
72	Mechanical equipment, >10,000 pound	2,779.22	2,779.22	41.0	-	11,938	-	-	-
201	Standard reinforced concrete, cubic yard	82.15	26.84	0.4	183	-	-	-	-
229	Backfill of below grade voids, cubic yard	33.80	4.21	0.1	-	-	-	-	-
230	Excavation of clean material, cubic yard	3.41	1.49	0.02	-	-	-	-	-
235	Building by volume, cubic foot	0.35	0.21	0.003	-	1	-	-	-

TABLE C-3

UNIT COST FACTOR LISTING
South Dakota Station
(Costs are in 2019 dollars/Scrap Weights in pounds)

Unit Cost Factors					Scrap Weight							
UCF #	Description	Total Cost	Labor Cost	Labor Hours	Cast Iron	Carbon Steel No. 1	Mixed Scrap	SS-1	Galv. Steel.	Insul Cable	No. 2 Copper	Large Motor
2	Piping 0.25 to 2 inches diameter, linear foot	6.97	6.89	0.1	-	4	-	0.5	-	-	-	-
3	Piping >2 to 4 inches diameter, linear foot	9.79	9.68	0.2	-	7	-	0.9	-	-	0.4	-
4	Piping >4 to 8 inches diameter, linear foot	18.71	18.56	0.3	-	22	-	-	-	-	-	-
5	Piping >8 to 14 inches diameter, linear foot	36.52	36.34	0.6	-	57	-	-	-	-	-	-
6	Piping >14 to 20 inches diameter, linear foot	47.48	46.93	0.7	-	-	120	-	-	-	-	-
7	Piping >20 to 36 inches diameter, linear foot	69.86	69.13	1.1	-	-	221	-	-	-	-	-
8	Piping >36 inches diameter, linear foot	83.00	82.27	1.3	-	-	417	-	-	-	-	-
9	Valves <2 inches	133.82	133.10	2.0	-	-	-	-	-	-	-	-
10	Valves >2 to 4 inches	123.95	122.86	1.9	75	-	-	8.8	-	-	4.4	-
11	Valves >4 to 8 inches	187.08	185.61	2.8	510	-	-	-	-	-	-	-
12	Valves >8 to 14 inches	365.17	363.36	5.6	1,066	-	-	-	-	-	-	-
13	Valves >14 to 20 inches	474.79	469.33	7.3	-	-	2,040	-	-	-	-	-
14	Valves >20 to 36 inches	698.56	691.28	10.7	-	-	3,334	-	-	-	-	-
15	Valves >36 inches	829.97	822.69	12.7	-	-	11,535	-	-	-	-	-
24	Pipe hangers for small bore piping, each	43.07	37.61	0.6	-	10	-	-	-	-	-	-
25	Pipe hangers for large bore piping, each	156.07	145.14	2.3	-	50	-	-	-	-	-	-
26	Pump and motor set < 300 pounds	315.72	306.61	4.7	-	-	50	12.5	-	-	-	62.3
27	Pumps, 300-1000 pound pump	865.89	851.31	12.7	293	-	49	48.9	-	-	-	-
28	Pumps, >1000-10,000 pound pump	3,436.62	3,414.76	51.3	2,834	-	472	472.3	-	-	-	-
29	Pumps, >10,000 pound pump	6,647.09	6,581.52	98.9	43,693	-	7,282	7,282.1	-	-	-	-
32	Pump motors, 300-1000 pound pump	362.10	362.10	5.4	-	-	-	-	-	-	-	307.8
33	Pump motors, >1000-10,000 pound pump	1,428.02	1,428.02	21.5	-	-	-	-	-	-	-	3,531.6
34	Pump motors, >10,000 pound pump	3,213.05	3,213.05	48.3	-	-	-	-	-	-	-	42,324.5
38	Main turbine-generator (pounds per MW(e) input)	208,342.91	206,943.98	3,042.0	-	-	851,500	-	-	-	-	851,500.0
39	Heat exchanger <3000 pound	1,842.38	1,820.52	27.3	-	-	416	623.4	-	-	-	-
40	Heat exchanger >3000 pound	4,638.92	4,551.49	68.3	-	-	5,599	8,397.9	-	-	-	-
41	Feedwater heater/deaerator	13,098.22	12,923.36	194.2	-	-	12,000	18,000.0	-	-	-	-
49	Main condenser (pounds per MW(e) input)	572,617.94	553,556.38	8,243.6	149,400	-	149,400	199,200.0	-	-	-	-
51	Tanks, <300 gallons, filters, and ion exchangers	406.10	395.17	6.0	-	-	401	401.2	-	-	-	-
52	Tanks, 300-3000 gallons	1,280.24	1,258.38	19.1	-	-	2,700	300.0	-	-	-	-
53	Tanks, >3000 gallons, square foot surface	10.63	10.35	0.2	-	21	-	-	-	-	-	-
54	Electrical equipment, <300 pound	171.33	171.33	2.6	-	-	56	-	-	-	2.9	-
55	Electrical equipment, 300-1000 pound	589.54	589.54	8.8	-	-	624	-	-	-	32.8	-
56	Electrical equipment, 1000-10,000 pound	1,179.09	1,179.09	17.6	-	-	2,212	-	-	-	116.4	-
57	Electrical equipment, >10,000 pound	2,779.22	2,779.22	41.0	-	-	19,950	-	-	-	1,050.0	-
59	Electrical transformers < 30 tons	1,930.13	1,930.13	28.4	-	-	11,250	-	-	-	3,750.0	-
60	Electrical transformers > 30 tons	5,558.44	5,558.44	81.9	-	-	375,000	-	-	-	125,000.0	-

TABLE C-3 (continued)

UNIT COST FACTOR LISTING
South Dakota Station
(Costs are in 2019 dollars/Scrap Weights in pounds)

Unit Cost Factors					Scrap Weight							
UCF #	Description	Total Cost	Labor Cost	Labor Hours	Cast Iron	Carbon Steel No. 1	Mixed Scrap	SS-1	Galv. Steel.	Insul Cable	No. 2 Copper	Large Motor
61	Standby diesel-generator, <100 kW	1,971.46	1,971.46	29.1	2,340	-	-	-	-	-	-	260.0
64	Fluorescent light fixture	71.90	71.90	1.1	-	-	-	-	-	-	-	-
65	Incandescent light fixture	36.05	36.05	0.6	-	-	-	-	-	-	-	-
66	Electrical cable tray, linear foot	16.09	15.73	0.2	-	-	-	-	6.6	6.6	-	-
67	Electrical conduit, linear foot	7.03	6.85	0.1	-	-	-	-	3.4	3.4	-	-
69	Mechanical equipment, <300 pound	171.33	171.33	2.6	-	-	127	-	-	-	-	-
70	Mechanical equipment, 300-1000 pound	589.54	589.54	8.8	-	-	641	-	-	-	-	-
71	Mechanical equipment, 1000-10,000 pound	1,179.09	1,179.09	17.6	-	-	4,184	-	-	-	-	-
72	Mechanical equipment, >10,000 pound	2,779.22	2,779.22	41.0	-	-	11,938	-	-	-	-	-
76	HVAC equipment, <300 pound	207.18	207.18	3.1	-	-	184	-	-	-	-	-
77	HVAC equipment, 300-1000 pound	708.37	708.37	10.6	-	-	643	-	-	-	-	-
78	HVAC equipment, 1000-10,000 pound	1,411.80	1,411.80	21.0	-	-	3,813	-	-	-	-	-
82	HVAC ductwork, pound	0.68	0.68	0.0	-	-	-	-	1.0	-	-	-
201	Standard reinforced concrete, cubic yard	74.02	26.84	0.4	-	183	-	-	-	-	-	-
202	Grade slab concrete, cubic yard	84.20	30.65	0.5	-	183	-	-	-	-	-	-
206	Heavily rein concrete w/#9 rebar, cubic yard	106.96	39.28	0.6	-	730	-	-	-	-	-	-
222	Hollow masonry block wall, cubic yard	25.45	10.27	0.1	-	66	-	-	-	-	-	-
229	Backfill of below grade voids, cubic yard	29.45	4.21	0.1	-	-	-	-	-	-	-	-
235	Building by volume, cubic foot	0.33	0.21	-	-	-	1	-	-	-	-	-
236	Building metal siding, square foot	1.71	1.28	0.0	-	-	-	-	2.4	-	-	-
242	Standard asphalt roofing, square foot	3.01	3.01	0.1	-	-	-	-	-	-	-	-
248	Lead paint removal from concrete surfaces, square foot	9.80	7.96	0.1	-	-	-	-	-	-	-	-
253	Overhead cranes/monorails < 10 ton capacity, each	810.83	810.83	11.8	-	3,700	-	-	-	-	-	-
255	Overhead cranes/monorails >10 - 50 ton capacity, each	1,945.99	1,945.99	28.3	-	-	298,832	-	-	-	3,018.5	-
260	Structural steel, pounds	0.23	0.20	-	-	1	-	-	-	-	-	-
262	Steel floor grating, square foot	5.70	5.32	0.1	-	-	6	-	1.1	-	-	-
270	Landscaping with topsoil, acre	23,009.82	3,567.37	52.6	-	-	-	-	-	-	-	-
271	Landscaping w/o topsoil, acre	1,104.15	380.40	5.3	-	-	-	-	-	-	-	-
272	Chain link fencing, linear foot	4.09	3.47	0.1	-	-	-	-	10.0	-	-	-
274	Asphalt pavement, square foot	1.01	0.75	0.0	-	-	-	-	-	-	-	-
293	Carbon steel plate 3/8 inch thick, square foot	4.56	3.90	0.1	-	-	15	-	-	-	-	-
294	Carbon steel plate 1/2 inch thick, square foot	4.68	4.00	0.1	-	-	20	-	-	-	-	-
359	Steam drum removal (fossil)	26,079.72	25,934.00	411.6	-	-	480,000	-	-	-	-	-
376	Process ductwork (8'x8' section), inches cut	0.43	0.40	0.01	-	-	0.03	-	-	-	-	-

Account	Description	Net Salvage (%)	Remaining Life 01/01/2022	Retirement Date
Maplewood				
G305	Structures & Improvements	-87.7	20.0	Dec. 2041
G311	LP Gas Equipment	-87.7	20.0	Dec. 2041
G320	Other Equipment	-87.7	20.0	Dec. 2041
Sibley				
G305	Structures & Improvements	-40.7	20.0	Dec. 2041
G311	LP Gas Equipment	-40.7	20.0	Dec. 2041
G320	Other Equipment	-40.7	20.0	Dec. 2041
Wescott				
G361	Structures & Improvements	-18.3	20.0	Dec. 2041
G362	Gas Holders	-18.3	20.0	Dec. 2041
G363	Purification Equipment	-18.3	20.0	Dec. 2041
G363.1	Liquefaction Equipment	-18.3	20.0	Dec. 2041
G363.2	Vaporizing Equipment	-18.3	20.0	Dec. 2041
G363.3	Compressor Equipment	-18.3	20.0	Dec. 2041
G363.4	Measuring & Regulating Equipment	-18.3	20.0	Dec. 2041
G363.5	Other Equipment	-18.3	20.0	Dec. 2041

	Plant Balance 1/1/2021	Reserve Balance 1/1/2022 (est.)	Present Rem. Life (Yrs) *	Present Net Salv %	Present Depreciation Expense	Proposed Rem. Life (Yrs)	Proposed Net Salv %	Proposed Depreciation Expense	Proposed Less Present Expense
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Maplewood									
G305 Structures & Improvements	$ 1,611,046	$ 1,884,923	-	-17.0	$ -	20.0	-87.7	$ 56,916	$ 56,916
G311 LP Gas Equipment	3,766,755	3,465,414	-	8.0	-	20.0	-87.7	180,158	180,158
G320 Other Equipment	455,629	455,629	-	0.0	-	20.0	-87.7	19,970	19,970
Total/Composite	$ 5,833,430	$ 5,805,967	-	0.5	$ -	20.0	-87.7	$ 257,044	$ 257,044
Sibley									
G305 Structures & Improvements	$ 1,166,477	$ 959,809	8.0	-79.5	$ 141,752	20.0	-40.7	$ 34,066	$ (107,686)
G311 LP Gas Equipment	9,475,178	8,502,903	8.0	-79.5	1,063,130	20.0	-40.7	241,390	(821,740)
G320 Other Equipment	635,978	698,941	8.0	-79.5	55,330	20.0	-40.7	9,791	(45,539)
Total/Composite	$ 11,277,634	$ 10,161,653	8.0	-79.5	$ 1,260,212	20.0	-40.7	$ 285,247	$ (974,965)
Total Gas Production	$ 17,111,063	$ 15,967,620	8.0	-52.2	$ 1,260,212	20.0	-56.7	$ 542,291	$ (717,921)
Wescott									
G361 Structures & Improvements	$ 6,456,692	$ 7,102,361	-	-10.0	$ -	20.0	-18.3	$ 26,829	$ 26,829
G362 Gas Holders	8,260,593	7,847,564	-	5.0	-	20.0	-18.3	96,279	96,279
G363 Purification Equipment	985,962	976,102	-	1.0	-	20.0	-18.3	9,520	9,520
G363.1 Liquefaction Equipment	7,073,121	5,177,436	-	2.0	-	20.0	-18.3	159,540	159,540
G363.2 Vaporizing Equipment	9,363,389	7,347,354	6.0	2.0	304,794	20.0	-18.3	186,526	(118,269)
G363.3 Compressor Equipment	23,752,052	23,277,011	-	2.0	-	20.0	-18.3	241,208	241,208
G363.4 Measuring & Regulating Equipment	73,634	69,216	-	6.0	-	20.0	-18.3	895	895
G363.5 Other Equipment	5,433,374	5,433,254	-	0.0	-	20.0	-18.3	49,750	49,750
Total Gas Storage	$ 61,398,816	$ 57,230,298	11.8	1.0	$ 304,794	20.0	-18.3	$ 770,547	$ 465,752
Total Gas Production and Storage	$ 78,509,879	$ 73,197,918	8.7	-10.6	$ 1,565,007	20.0	-26.7	$ 1,312,838	$ (252,169)

*Remaining life as of 1/1/2022 due to passage of time.

Note: All amounts shown in this schedule are represented as Northern States Power Company-Minnesota total company

			Present		Proposed		
	FERC Account	Plant Balance 1/1/2021	Net Salv %	Estimated Net Salvage in Reserve at End of Life	Net Salv %	Estimated Net Salvage in Reserve at End of Life	Proposed Less Present
		(1)	(2)	(3)	(4)	(5)	(6)
Maplewood							
	G305	$ 1,611,046	-17.0	$ 273,878	-87.7	$ 1,412,195	$ 1,138,318
	G311	$ 3,766,755	8.0	$ (301,340)	-87.7	$ 3,301,827	$ 3,603,167
	G320	$ 455,629	0.0	$ -	-87.7	$ 399,391	$ 399,391
		$ 5,833,430		$ (27,463)		$ 5,113,414	$ 5,140,876
	From Schedule 6: 2020 TLG Dismantling Study for Maplewood				-87.7%	$ 5,113,414	
Sibley							
	G305	$ 1,166,477	-79.5	$ 927,349	-40.7	$ 474,650	$ (452,700)
	G311	$ 9,475,178	-79.5	$ 7,532,767	-40.7	$ 3,855,533	$ (3,677,233)
	G320	$ 635,978	-79.5	$ 505,603	-40.7	$ 258,785	$ (246,818)
		$ 11,277,634		$ 8,965,719		$ 4,588,968	$ (4,376,751)
	From Schedule 6: 2020 TLG Dismantling Study for Sibley				-40.7%	$ 4,588,968	
Wescott							
	G361	$ 6,456,692	-10.0	$ 645,669	-18.3	$ 1,182,251	$ 536,582
	G362	$ 8,260,593	5.0	$ (413,030)	-18.3	$ 1,512,554	$ 1,925,584
	G363	$ 985,962	1.0	$ (9,860)	-18.3	$ 180,534	$ 190,394
	G363.1	$ 7,073,121	2.0	$ (141,462)	-18.3	$ 1,295,122	$ 1,436,585
	G363.2	$ 9,363,389	2.0	$ (187,268)	-18.3	$ 1,714,481	$ 1,901,749
	G363.3	$ 23,752,052	2.0	$ (475,041)	-18.3	$ 4,349,115	$ 4,824,156
	G363.4	$ 73,634	6.0	$ (4,418)	-18.3	$ 13,483	$ 17,901
	G363.5	$ 5,433,374	0.0	$ -	-18.3	$ 994,877	$ 994,877
		$ 61,398,816		$ (585,409)		$ 11,242,417	$ 11,827,827
	From Schedule 6: 2020 TLG Dismantling Study for Wescott				-18.3%	$ 11,242,417	
Total Gas Production and Storage		$ 78,509,879		$ 8,352,847		$ 20,944,799	$ 12,591,953

NORTHERN STATES POWER COMPANY

A MINNESOTA CORPORATION

TRANSMISSION, DISTRIBUTION AND GENERAL

ELECTRIC, GAS AND COMMON

DEPRECIATION RATE STUDY

July 2017

ALLIANCE CONSULTING GROUP

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, 2017. This analysis recommends a number of changes in the lives of various types of assets, 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, nine that have increasing lives, three that have decreasing lives, and the lives of the other six accounts were unchanged. The account with the greatest change in life is account 354 Transmission Towers and Fixtures which moved 5 years longer in life. There is also a trend toward higher negative net salvage with 12 accounts increasing (i.e. more negative) their negative net salvage and the remaining six 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 100 percent to a negative 120 percent, which equates to a change of 20 percent.

For Electric Amortized Plant, there are 20 accounts including one intangible account, 15 general plant accounts, and four distribution accounts. Most amortization periods are remaining the same, with amortization lives increasing for Account 391 Network Equipment, Account 397 General Communication Equipment, and Account 397 General Two Way and decreasing lives for Accounts 392

Transportation Equipment for Light Trucks, Trailers, and Heavy Trucks. Net salvage increased (became more negative) for three accounts: Account 368 Distribution Line Capacitors, Account 370.1 Distribution Meters-Old and Account 370 Distribution Meters. Net salvage became positive in Accounts 392 (all subaccounts) and 396. The largest change was in Account 392 General Trailers changing from zero percent to positive 20 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. The accounts with the greatest change in life were Account 366 Transmission Structures and Improvements and Account 376 Distribution Mains-Metallic which moved 13 and 12 years longer in life respectively. There are changes in net salvage with four accounts increasing (i.e. more negative) their negative net salvage, two accounts decreasing (i.e. less negative) their negative net salvage, and the remaining five accounts remaining unchanged. The accounts with the greatest change in net salvage were Account 375 Distribution Structures and Improvements, Account 376 Distribution Mains-Metallic, and Account 376 Distribution Mains-Plastic that all increased by five percent.

For Gas Amortized Plant, there are 19 accounts including two intangible accounts, 14 general plant accounts, and three distribution accounts. Most amortization periods remain the same, and amortization periods increase for Account 391 General Network Equipment, Account 397 General Communication Equipment, and Account 397 General Two Way and decreasing lives for Accounts 392 Transportation Equipment for Light Trucks, Trailers, and Heavy Trucks. Net salvage increased (more negative) for two accounts: Account 381 Distribution Meters and Account 383 Distribution House Regulators. Net salvage became positive in Accounts 392 (all subaccounts) and 396. The largest change was in Account 392 General Trailers changing from zero percent to positive 20 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 shorter, and many amortization periods remain the same. Amortization periods increased for Account 391 General Network Equipment, Account 397 General Communication Equipment, and Account 397 General Two Way and decreased for Accounts 392 Transportation Equipment for Light Trucks, Trailers, and Heavy Trucks. Net salvage became positive in Accounts 392 (all subaccounts) and Account 396 Power Operated Equipment. The largest change was in Account 392 Transportation Equipment for Trailers changing from zero percent to positive 20 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.

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 decrease of approximately $7.4 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-12-858. This consists of an increase of $3.7 million in annual depreciation expense for Electric facilities, a decrease of $7.1 million in annual depreciation expense for Gas facilities compared to the depreciation rates currently in effect, and a decrease of approximately $4.0 million for Common plant in annual depreciation expense. The overall decrease 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, 2018.

NORTHERN STATES POWER COMPANY

A MINNESOTA CORPORATION

TRANSMISSION, DISTRIBUTION, AND GENERAL PLANT

ELECTRIC, GAS AND COMMON

DEPRECIATION RATE STUDY

July 2017

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PURPOSE

The purpose of this study is to develop depreciation rates for the period beginning January 1, 2018 for the depreciable property as recorded on the books of Northern States Power Company, a Minnesota corporation ("NSP" or "Company"), at January 1, 2017. 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 $303.7 million based on NSP depreciable investment at January 1, 2017. The annual equivalent depreciation expense calculated by the same method using the approved rates was $310.6 million. These proposed rates translate into an annual depreciation accrual for Electric of $220.5 million, Gas of $27.4 million, and Common of $55.8 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. The overall decrease 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:

Type of Plant (in millions)	Accrual at Existing Rates	Accrual at Proposed Rates	Difference
Electric Transmission Depreciable	$67.9	$72.4	$4.5
Electric Distribution Depreciable	$77.9	$80.2	$2.3
Electric General Depreciable	$1.4	$1.5	$0.1
Electric Distribution Amortized	$16.5	$16.4	($0.1)
Electric General & Intangible Amortized	$53.1	$50.0	($3.1)
Gas Transmission	$1.6	$1.2	($0.4)
Gas Distribution Depreciated	$23.3	$19.1	($4.2)
Gas Distribution Amortized	$4.8	$4.0	($0.8)
Gas General Depreciated	$0.03	$0.04	($0.0)
Gas General & Intangible Amortized	$4.3	$3.1	($1.2)
Common Depreciated	$5.2	$5.8	$0.6
Common Amortized	$54.6	$50.0	($4.6)
Total	$310.6	$303.7	($6.9)

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.

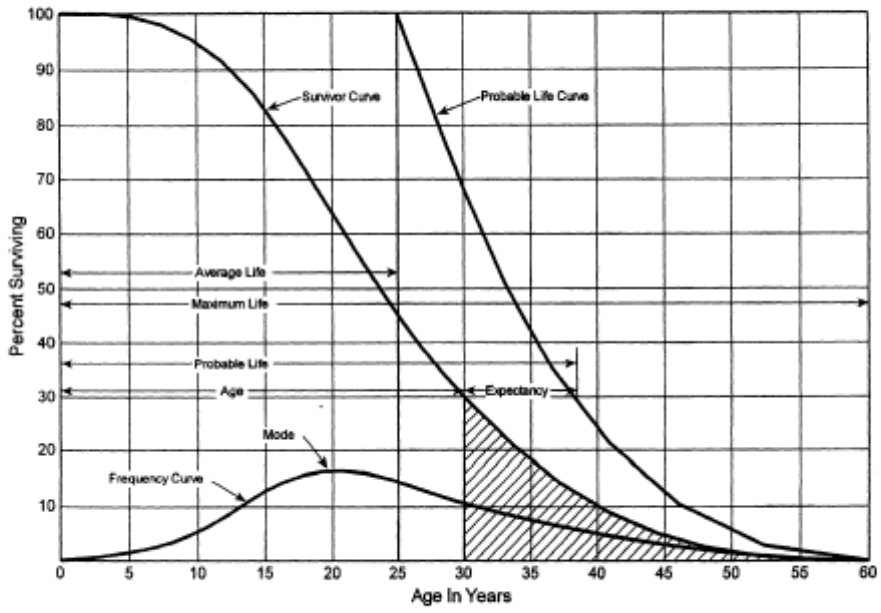
Basis of Depreciation Estimates

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.

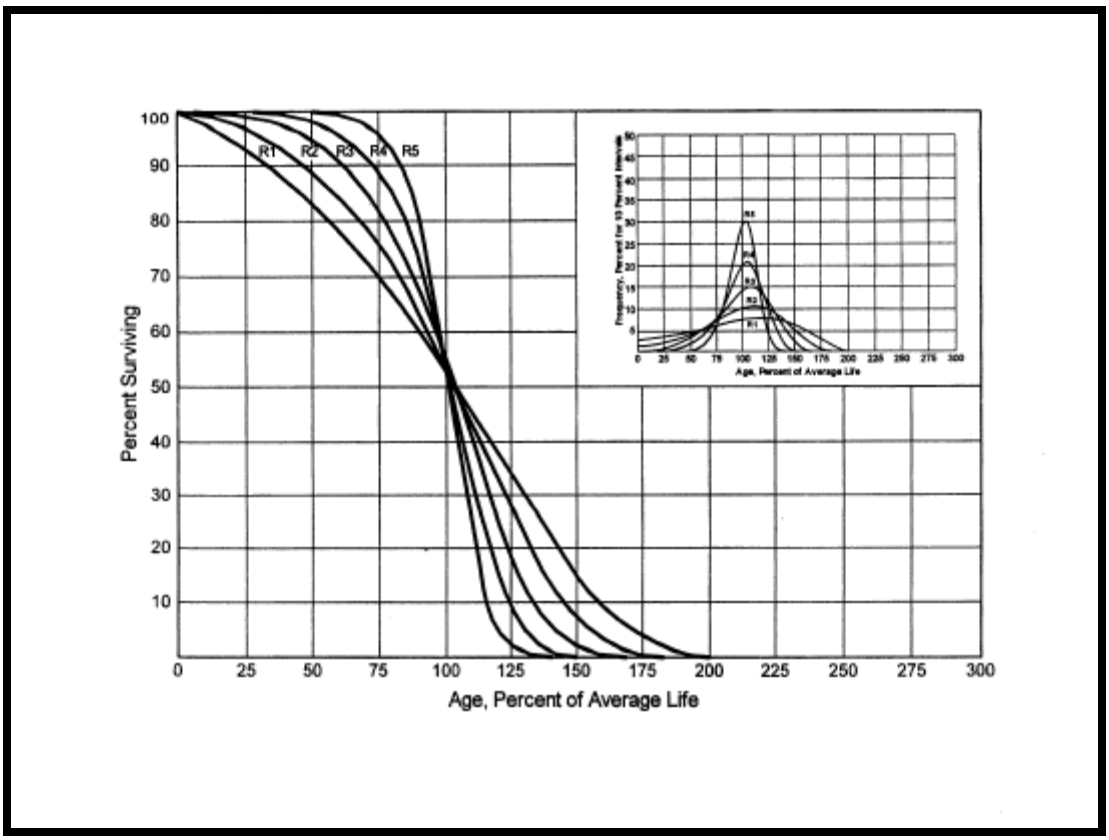
Actuarial analysis was used with each account within a function where sufficient data was available, and judgment was used to some degree on all accounts.

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:

$$SSD = \Sigma_1^n (Calculated\ Balance_i - Observed\ Balance_i)^2$$

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:

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

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:

$$CI = \frac{\sum_1^n Balances_i / n}{RM}$$

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 below[1]:

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 Bauhan[2] 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.

Change to Average Life Group Remaining life Depreciation System

In the Company's 2013 and 2014 electric rate cases (Docket Nos. E002/GR-12-961 and E002/GR-13-868 respectively) there was significant attention given to the difference in the theoretical and actual reserves. To address that concern, the Company recommended in the 2013 electric rate case that the net book value be recovered over the remaining life of each Electric and Common account. The issue was resolved by spreading the theoretical surplus over periods much shorter than

the remaining lives. In the Company's last depreciation study, Docket No. E,G002/D-12-858 (5-year depreciation study), the remaining life depreciation system was proposed to address those concerns but was not adopted because of the treatment afforded to the theoretical surplus in the 2012 and 2013 electric rate cases. This 2017 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 deprecation rates and documenting the corresponding recommendations.

During the Phase I 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 in 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 I 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 ways 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. Phase 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 1[3] 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.

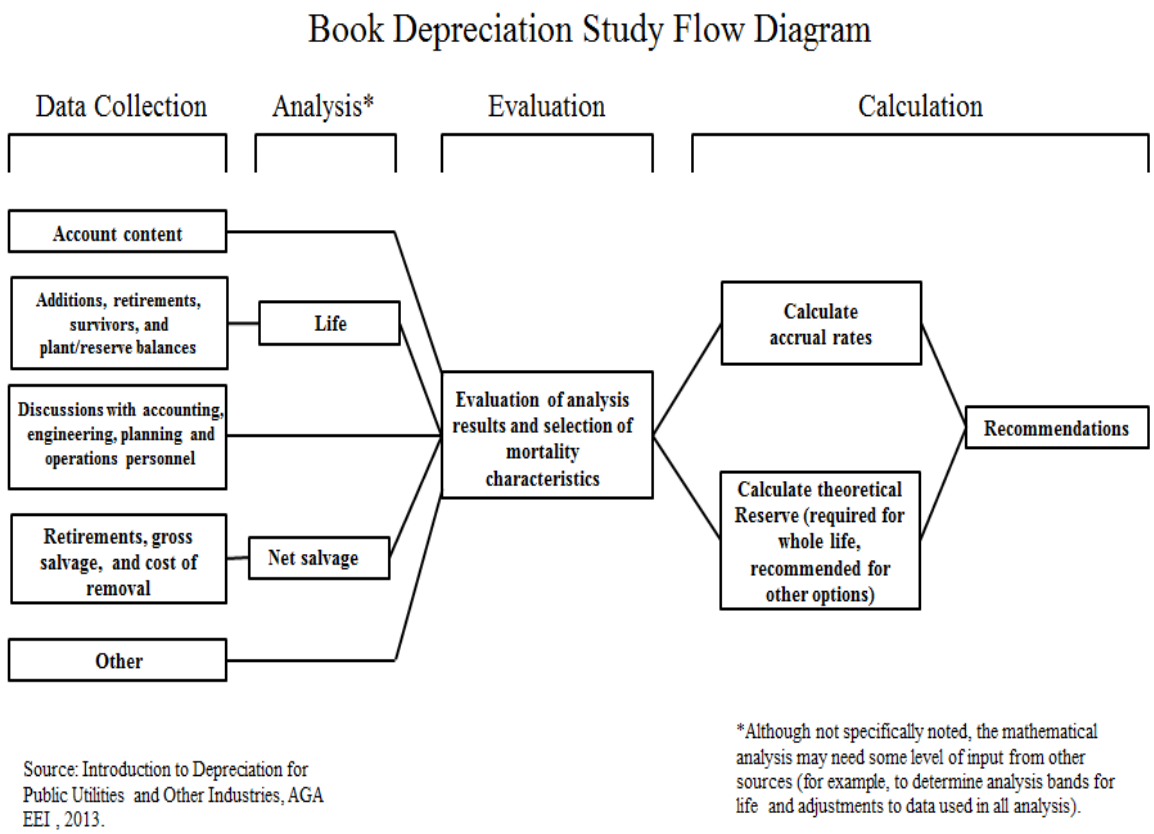


Figure 1

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 which had sufficient aged data for Northern States Power Company - Minnesota. 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, 366 – Underground Conduit, 367 Underground Conductor and Devices, 369 Services - Overhead, 369 Services - Underground, 373 Street Lighting & Signal Systems, and Gas: 376 Mains - Metallic, 376 Mains - Plastic, 380 Services - Metallic, and 380 Services - Plastic. 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 2016), approved survivor curves from MPUC Docket No. E,G002/D-12-858, 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 1967-2016, 1987-2016, 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) which 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.

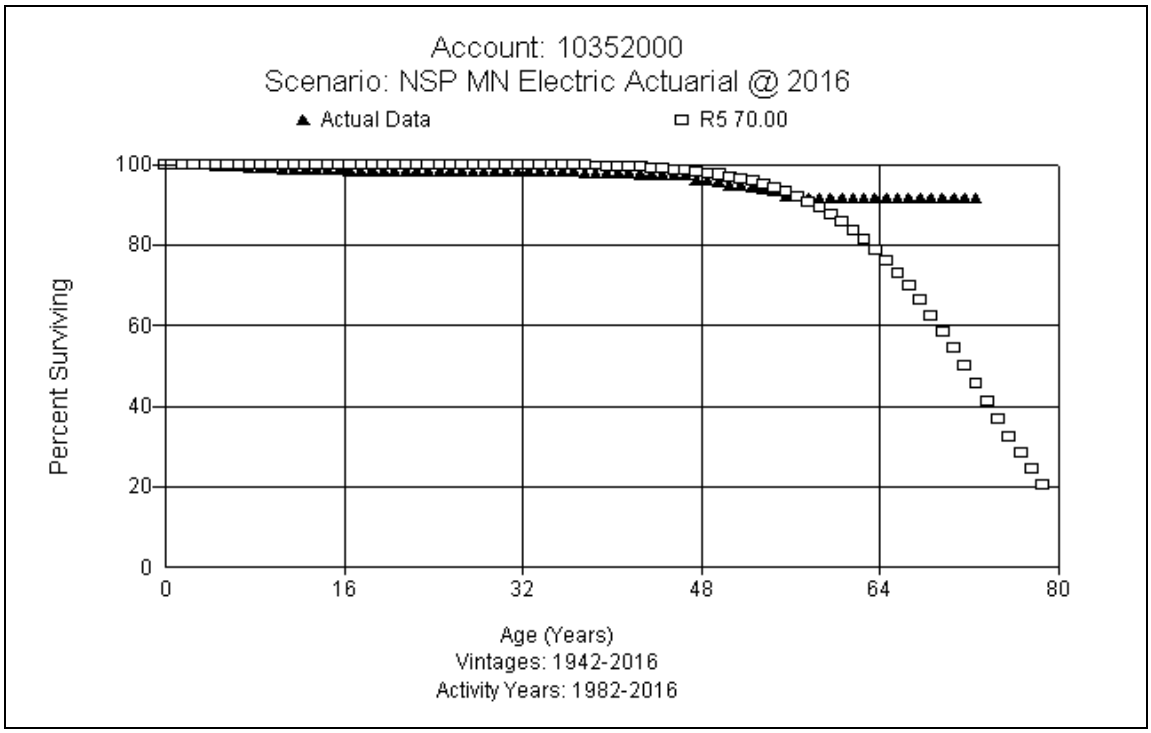
ELECTRIC PLANT

TRANSMISSION

Transmission Accounts, FERC Accounts 352-358

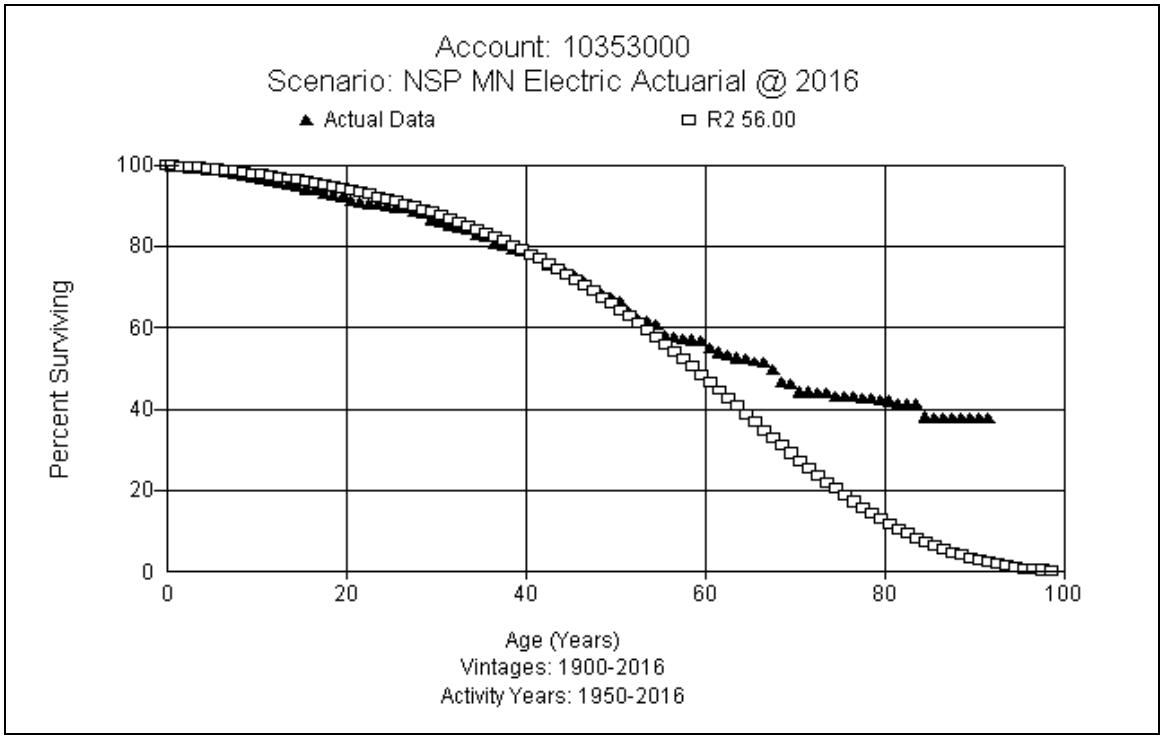
FERC Account 352 Transmission Structures & Improvements (proposed 70 year life with a R5 dispersion curve)

This account includes buildings, fencing and other structures found in a transmission substation. The current investment balance is $103.1 million. The approved life and curve is 68 years with a 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. For the overall band, a longer life greatly in excess of the current 45 year life is indicated. Company personnel anticipate a longer life than approved, 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 70 year life is proposed for this account while retaining the R5 dispersion curve.



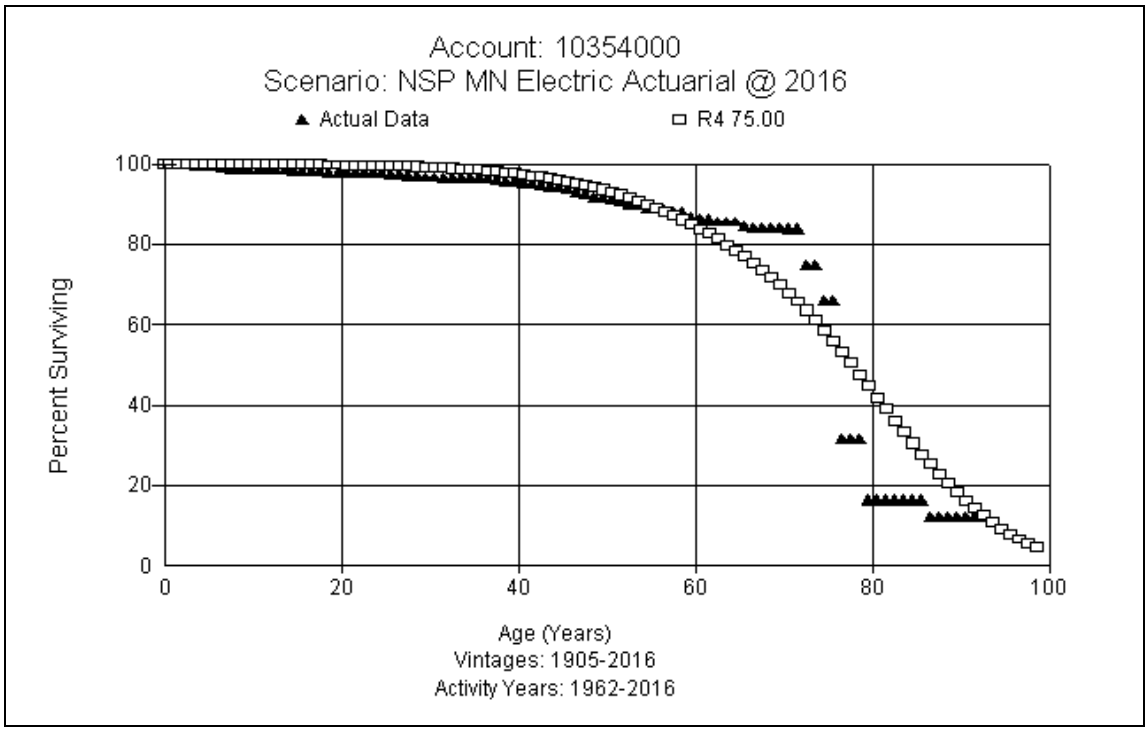
FERC Account 353 Transmission Station Equipment (proposed 56 year life with a R2 dispersion curve)

This account contains a wide variety of transmission substation equipment, from circuit breakers to switchgear. The current investment balance is $1.2 billion. The current approved life is 56 years with a R2 dispersion curve. The Company maintains a table of low, normal, and long expectations for the various assets types in this account. Company personnel believe 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 longer 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.



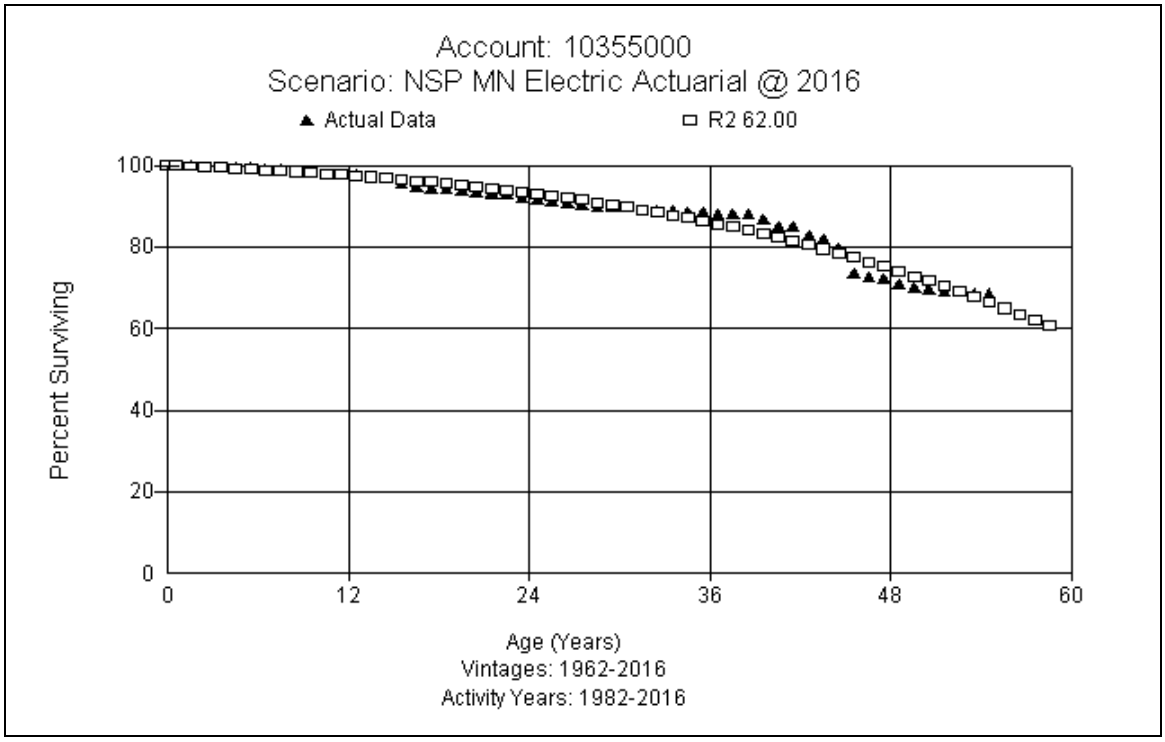
FERC Account 354 Transmission Towers & Fixtures (proposed 75 year life with a R4 dispersion curve)

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 $118.6 million. The current approved life is the 70 years with a 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 moving to a 75 year life with a R4 dispersion curve for this account.



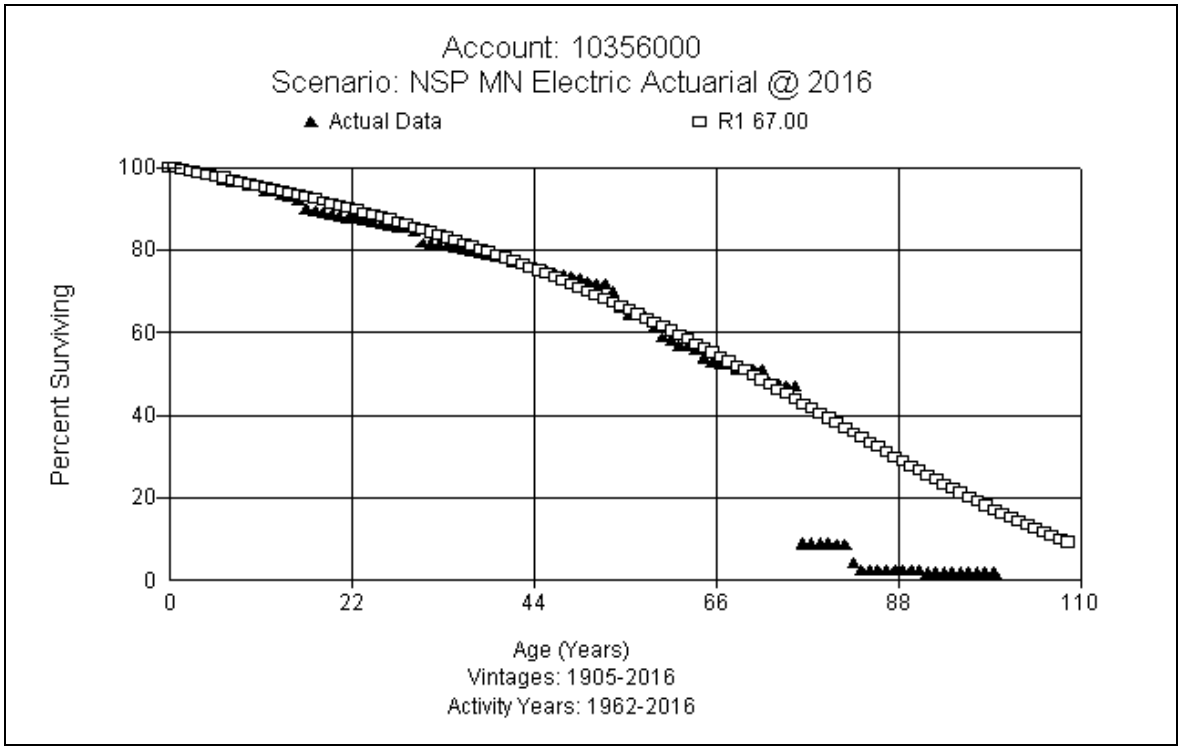
FERC Account 355 Transmission Poles & Fixtures (proposed 62 year life with a R2 dispersion curve)

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 $1.3 billion. The current approved life is 62 years with a 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, retaining a life of 62 years with a R2 dispersion curve is recommended for this account.



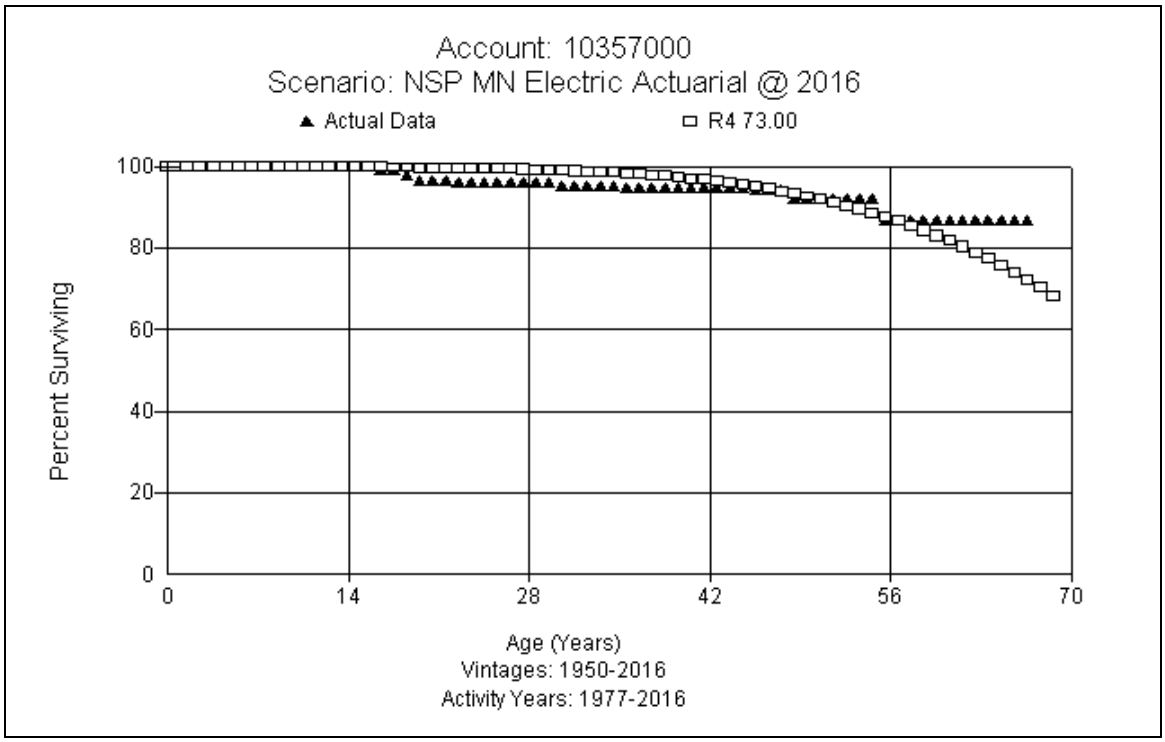
FERC Account 356 Transmission Overhead Conductor & Devices (proposed 67 year life with a R1 dispersion curve)

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 $532.7 million. The current approved life is 63 years with a R1 dispersion curve. Company personnel anticipate that conductor will have a life similar to poles in Account 355. 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 moving to a longer life, as noted by Company personnel. This study recommends a life of 67 years with a R1 dispersion curve for this account.



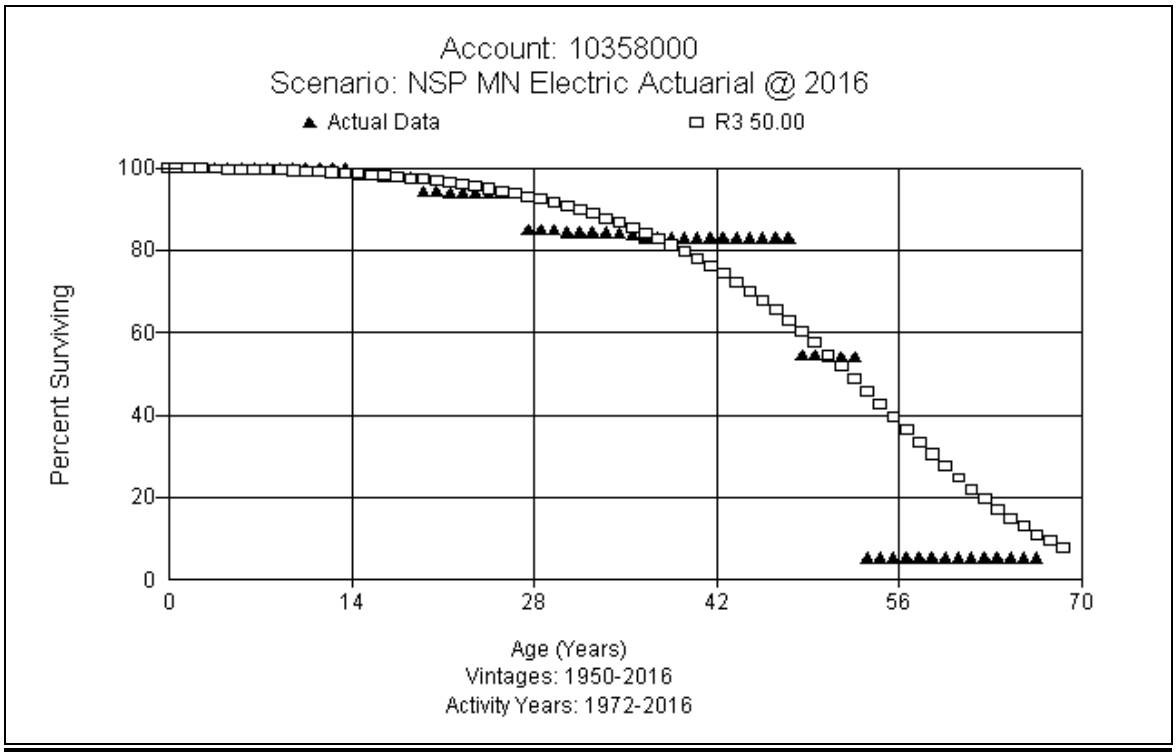
FERC Account 357 Transmission Underground Conduit (proposed 73 year life with a R4 dispersion curve)

This account consists of underground conduit. The current investment balance is $25.9 million. The current approved life is 73 years with a R4 dispersion curve. Retirement data is limited for this account. Company personnel believe 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 retaining a life of 73 years with a R4 dispersion curve for this account.



FERC Account 358 Transmission Underground Conductor & Devices (proposed 50 year with a 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 $30.7 million. The current approved life is 55 years with a R2 dispersion curve. Company personnel indicate 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 moving to a life of 50 years with a R3 dispersion curve for this account

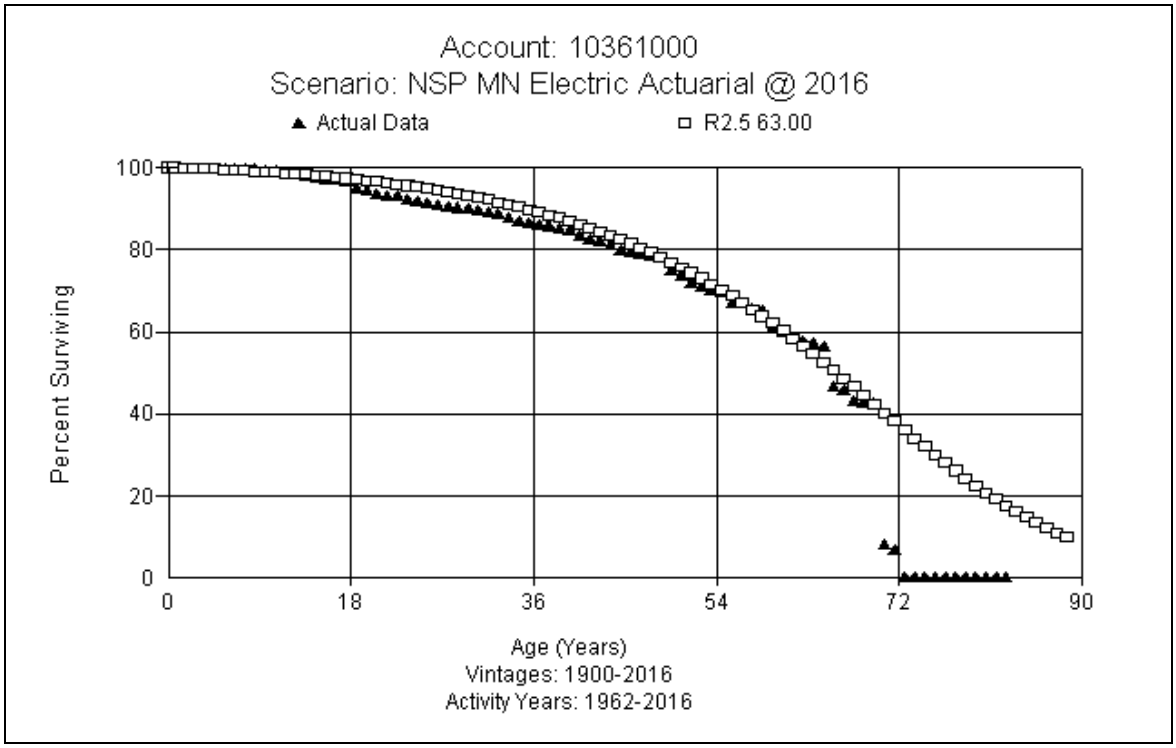


DISTRIBUTION

Distribution Accounts, FERC Accounts 361 - 373

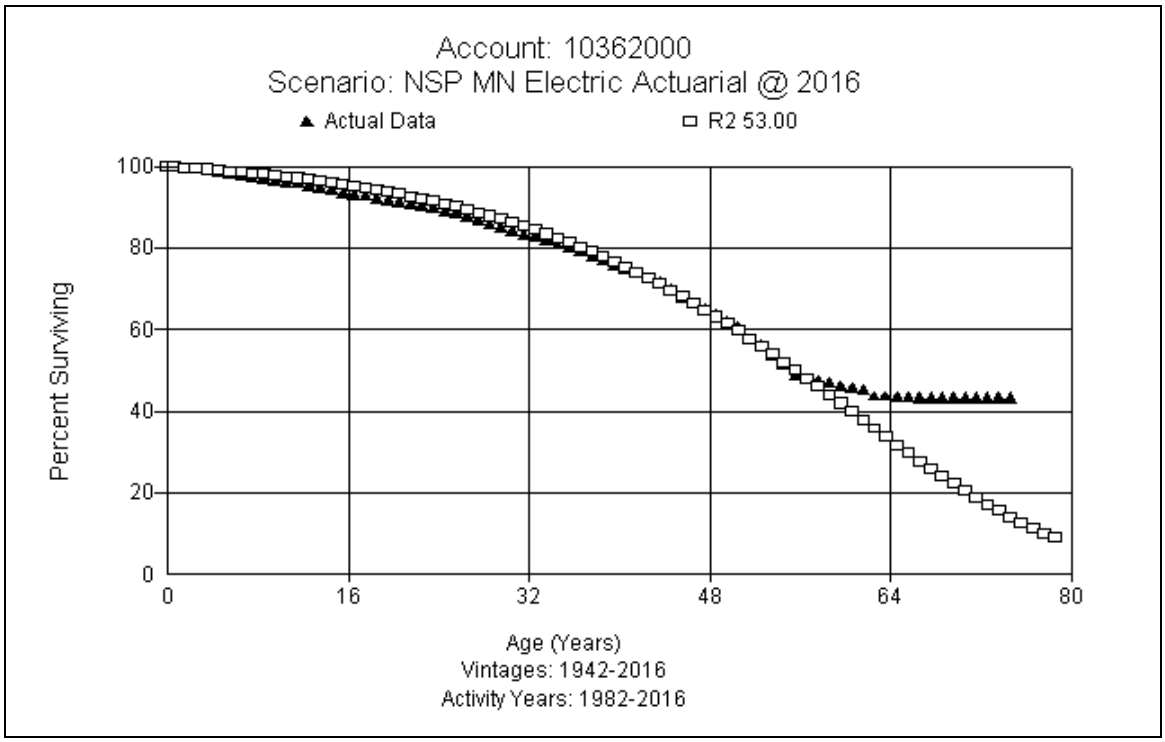
FERC Account 361 Distribution Structures & Improvements (proposed 63 year life with a R2.5 dispersion curve)

This grouping contains facilities ranging from fencing to other structures found in distribution substations. The current investment balance for Minnesota is $43.7 million for this account. The current approved life is a 60 years with a R3 dispersion curve. Life analysis results are based on a total Company data. Company personnel anticipate a longer life than currently approved with the expectation that it will be less than Account 352, Transmission Structures and Improvements. After analyzing actuarial analysis results, a life of 63 years with a R2.5 dispersion curve is recommended for this account.



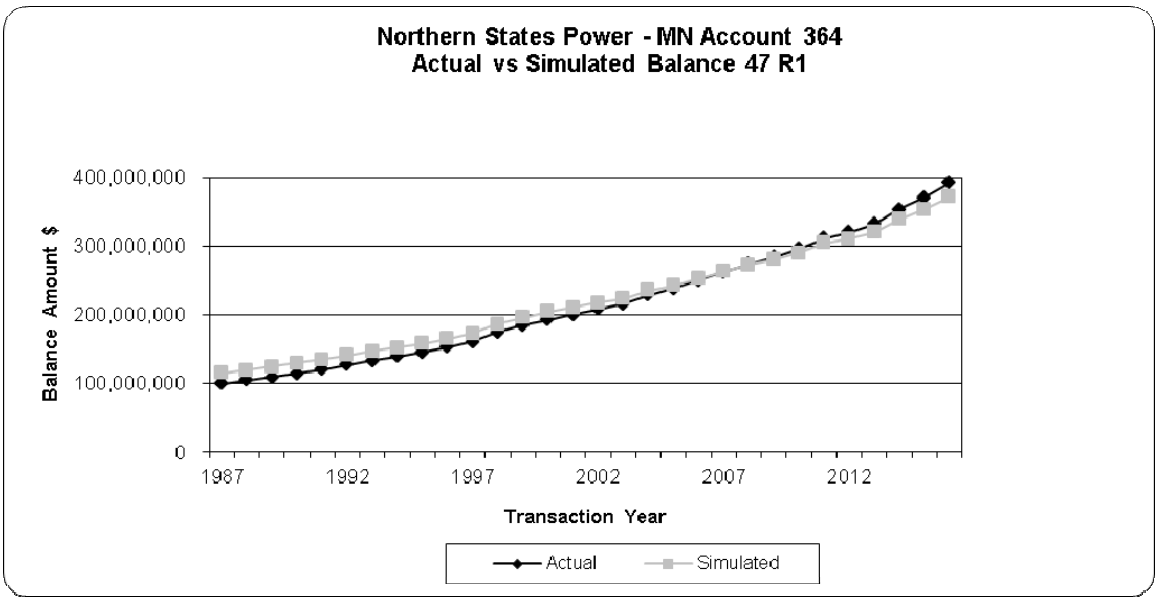
FERC Account 362 Distribution Station Equipment (proposed 53 year life with a R2 dispersion curve)

This grouping contains a wide variety of distribution substation equipment, from circuit breakers to switchgear. The current investment balance for Minnesota is $553.0 million. The current approved life is a 55 years with a R1.5 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 53 year life with a R2 dispersion curve is a good fit for many bands. Based on Company history and judgment, this study recommends a life of 53 years with a R2 dispersion curve for this account.



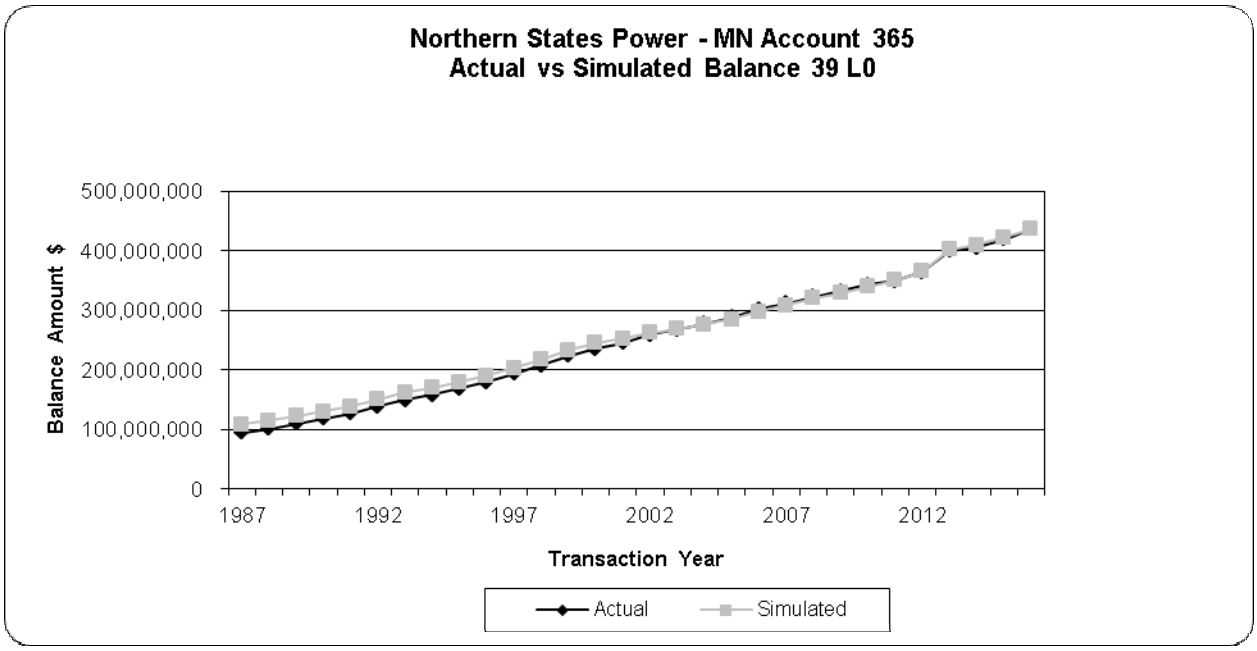
FERC Account 364 Distribution Poles, Towers & Fixtures (proposed 47 year life with a R1 dispersion curve)

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 $343.5 million for this account. The current approved life is 44 years with a R1 dispersion curve. Life analysis results are based on total Company data. SPR analysis was used since actuarial results are available from 2001 forward only. 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 are starting to be installed which will have a longer life. Steel is only used when building near a transmission structure. Based on life analysis results and input from Company personnel a 47 year life with a R1 dispersion curve is recommended for this account. A comparison of actual versus simulated balances is shown below.



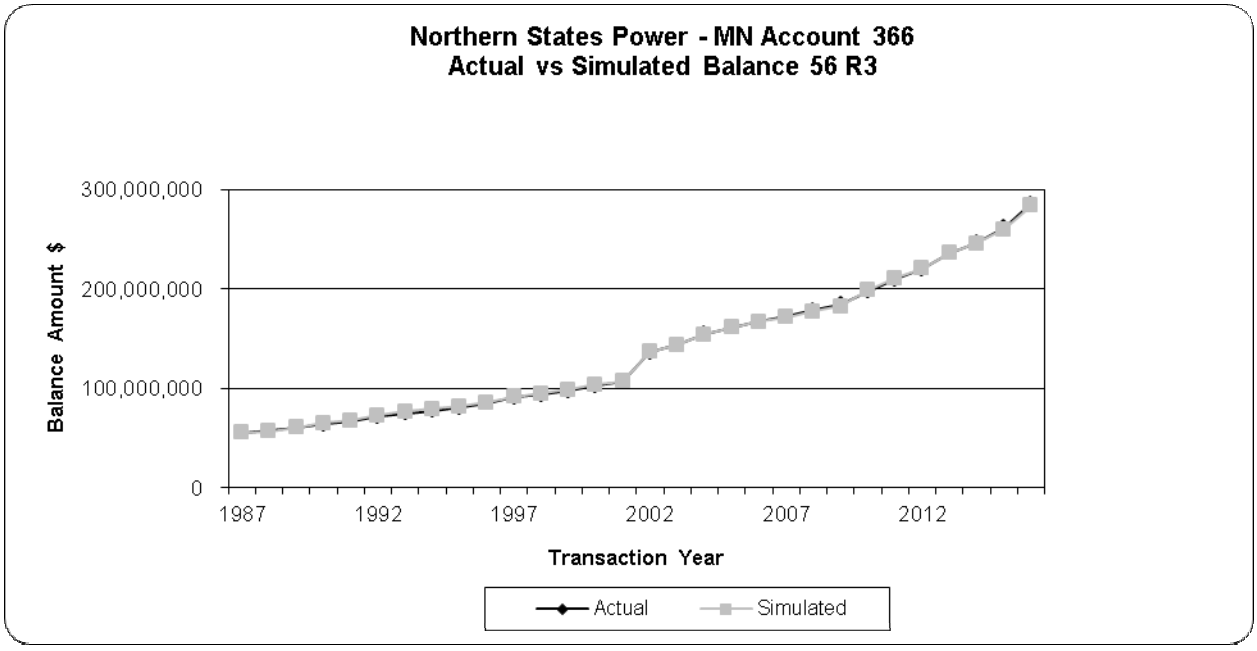
FERC Account 365 Distribution Overhead Conductor & Devices (proposed 39 year life with a L0 dispersion curve)

This account consists of overhead conductor of various thickness, as well as various switches and reclosers. The current investment balance for Minnesota is $373.2 million for this account. The current approved life is a 39 years with a 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 39 year life with a L0 dispersion curve is recommended for this account. A comparison of actual versus simulated balances is shown below.



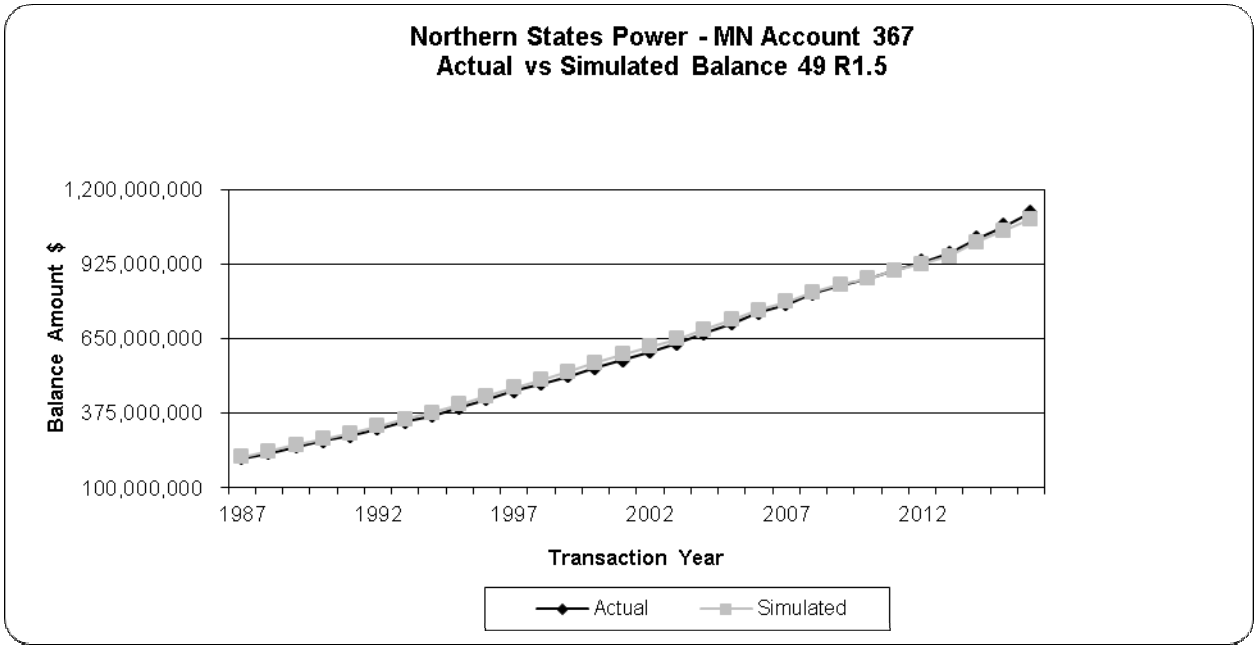
FERC Account 366 Distribution Underground Conduit (proposed 56 year life with a R3 dispersion curve)

This account consists of conduit, duct banks, vaults, manholes, and ventilating system equipment. The current investment balance for Minnesota is $261.3 million for this account. The current approved life is 52 years with a R3 dispersion curve. After reviewing SPR results, a mid-range dispersion appears is the best fit. After review of multiple bands, this study recommends a 56 year life while retaining the R3 dispersion curve. A comparison of the actual vs. simulated balances is shown below.



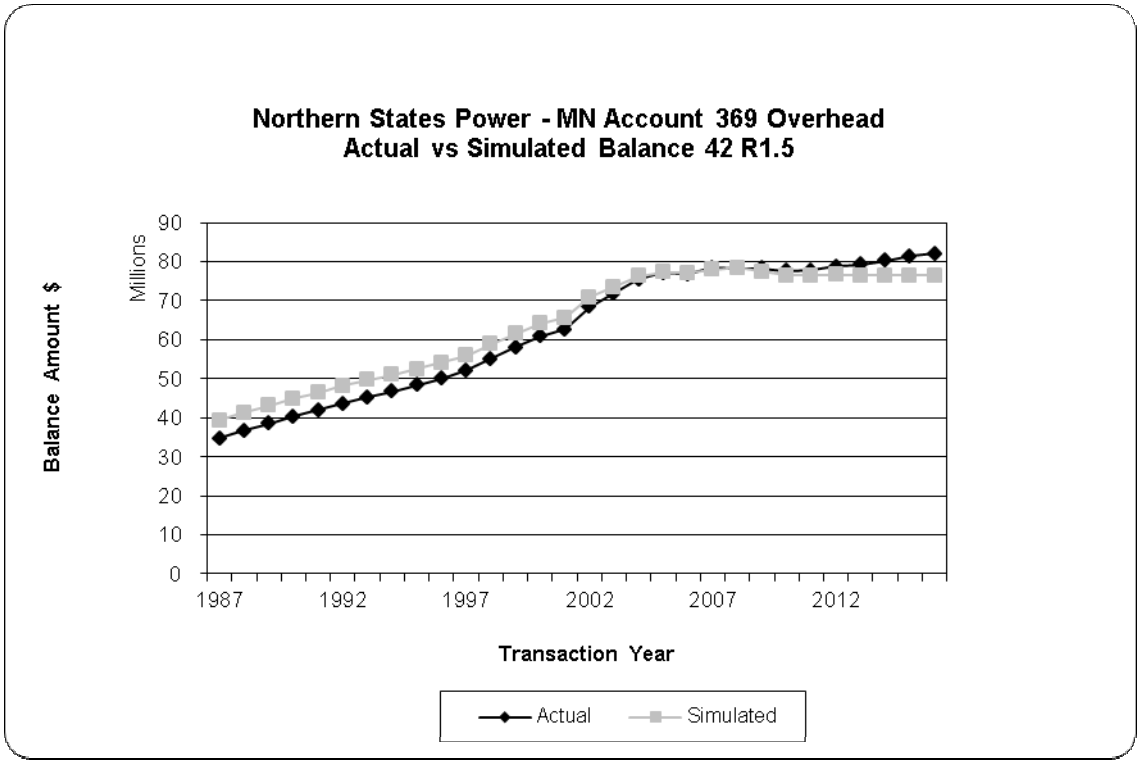
FERC Account 367 Distribution Underground Conductor & Devices (proposed 49 life with a R1.5 dispersion curve)

This account consists of underground distribution conductor, switches, and switchgear. The current investment balance for Minnesota is $967.9 million for this account. The currently approved life is a 45 years with a R2.5 dispersion curve. Life analysis results are based on total Company data. The SPR method was used to select the life parameter for this account. The best ranked curve with an REI of 100 across multiple bands was the 49 R1.5. After review of multiple bands, this study recommends a 49 year life while moving to a R1.5 dispersion curve. A comparison of the actual vs. simulated balances is shown below.



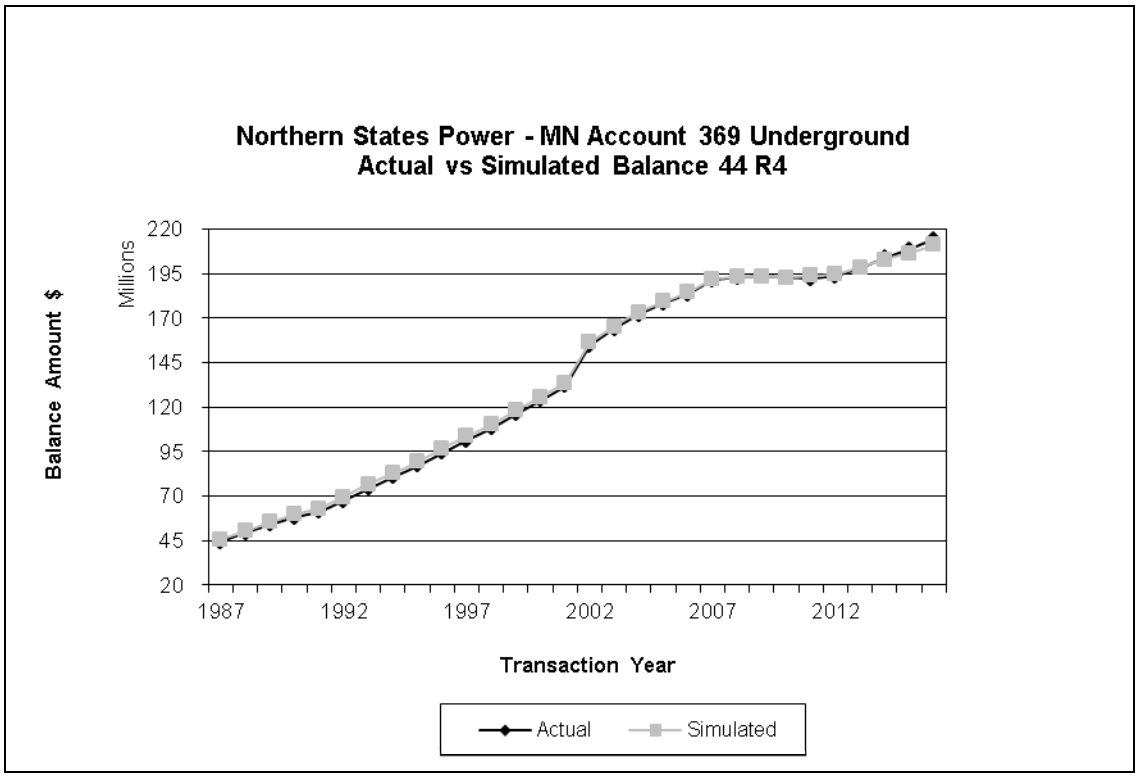
FERC Account 369 Distribution Services – Overhead (proposed 42 year life with a R1.5 dispersion curve)

This account includes overhead services with a current investment balance in Minnesota of $71.6 million. The current approved life is 40 years with a 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, a 42 year life with a R1.5 dispersion curve is recommended for this account.



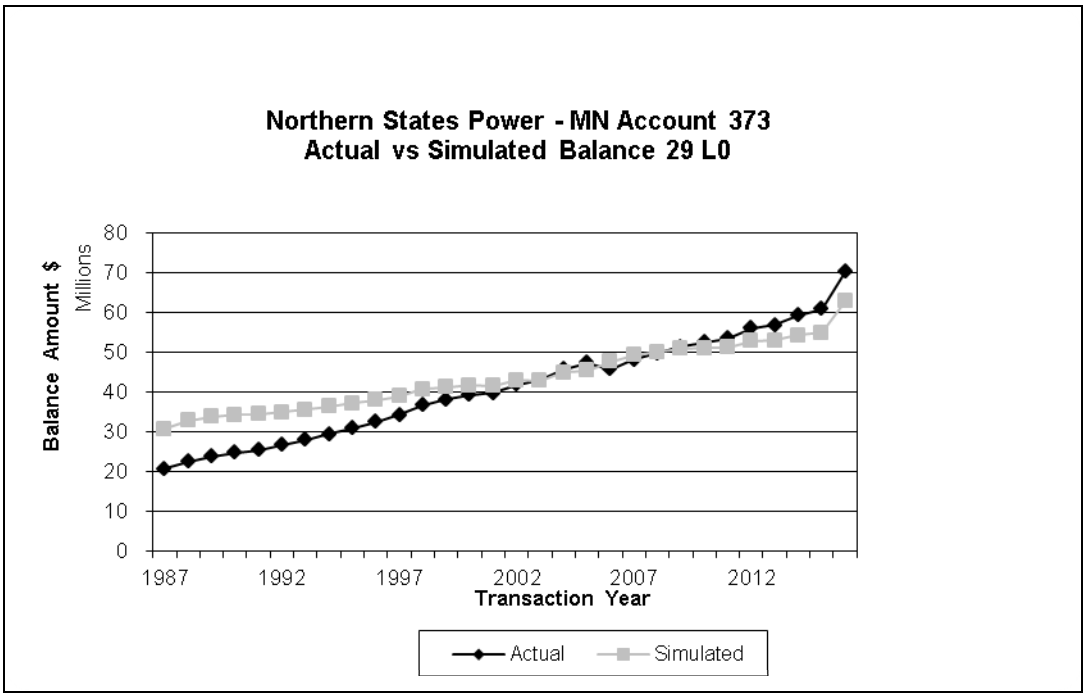
FERC Account 369 Distribution Services – Underground (proposed 44 year life with a R4 dispersion curve)

This account includes underground services and has a current investment balance in Minnesota of $185.8 million. The currently approved life is 41 years with a 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 a R4 dispersion curve is recommended for this account.



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

This account includes all distribution streetlights, conductor, conduit, luminaire, and standards. The current investment balance for Minnesota is $64.2 million. The current approved life is 29 years with a 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. A comparison of the proposed curve vs. actual data is shown below. Based on judgment and Company experience, a 29 year life with a L0 dispersion curve is recommended for this account.

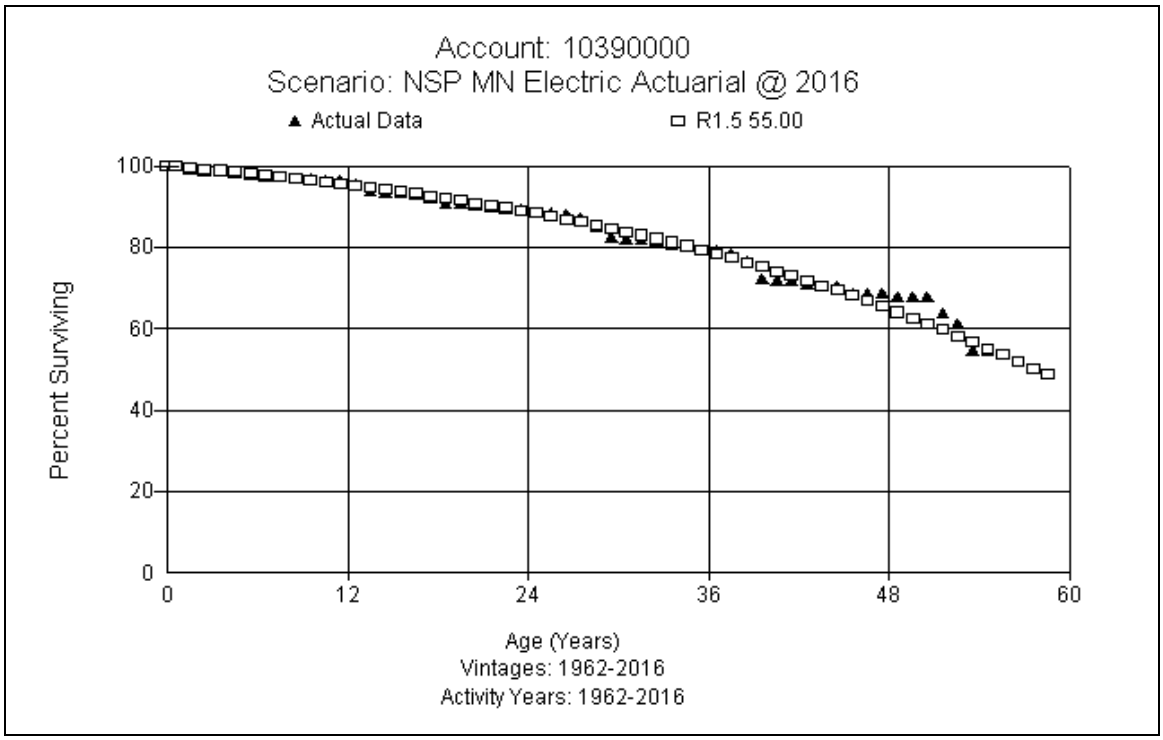


GENERAL

General Accounts, FERC Accounts 390

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

This account includes the cost of general structures and improvements used for utility service. The current investment balance is $63.5 million. The current approved life is 57 years with a 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. Going forward, Company personnel expect to replace roofs at 20 years (currently have some 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 – a fixed percentage that can change based on specific facts of the project. The average age of buildings is over 40 years. Based on the analysis and mix of assets, this study recommends moving to a 55 year life with a R1.5 dispersion curve.


Account: 10390000
Scenario: NSP MN Electric Actuarial @ 2016
Actual Data
R1.5 55.00
Percent Surviving
100
80
60
40
20
0
0
12
24
36
48
60
Age (Years)
Vintages: 1962-2016
Activity Years: 1962-2016

FERC Account 390 General Structures & Improvements - Leased (proposed 10 life with a SQ dispersion curve)

This account includes the cost of leasehold improvements used for utility service. There is approximately $36 thousand in this account which is fully accrued. The approved life for this account is 10 years with a SQ dispersion curve. Based on type of assets this study recommends retaining the existing 10 year life with a SQ dispersion curve. However, if the lease term changes the asset life should change accordingly. No graph is shown.

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 are retired. Then, the remaining plant in service for each account is amortized using the amortization rates shown in Appendix A-1 and B. Annually, assets which reach the average service life of each account are retired when the assets reach their average service life. 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 $372.6 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 $18.8 million for Minnesota in this account. However, $3.6 million is considered fully depreciated, so the adjusted balance is $15.2 million. The current approved life of 25 years should be retained.

FERC Account 370 Distribution Meters (proposed 15 year life)

This account includes new distribution meters. The current investment is $96.3 million for Minnesota. However, $42.0 million is considered fully depreciated, so the adjusted balance is $54.3 million. The current approved life of 15 years should be retained.

GENERAL PLANT VINTAGE GROUP (AMORTIZED) ACCOUNTS

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

This account consists of miscellaneous computer software. The current investment is $115.2 million. However, $27.8 million is considered fully accrued so the adjusted balance is $87.4 million. The current approved life of 5 years should be retained.

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 $27.6 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 $32.4 million. The currently approved life is 4 years. Interviews with Company personnel show this equipment is lasting longer, and this study recommends moving to a 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 $1.1 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 $32.8 million. However, $6.2 million is considered fully accrued so the adjusted balance is $26.6 million. The current approved life is 12 years. Interviews with Company personnel show they are retiring light trucks earlier than in the past; therefore, this study recommends moving to a 10 year life for this account.

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 $17.9 million. The current approved life is 15 years. Interviews with Company personnel show they are retiring trailers earlier than in the past; therefore, this study recommends moving to a 12 year life for this account.

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 $97.6 million. However, $4.1 million is considered fully accrued so the adjusted balance is $93.5 million. The current approved life is 14 years. Interviews with Company personnel show they are retiring heavy trucks earlier than in the past; therefore, this study recommends moving to a 12 year life for this account.

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. 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 $81.3 million. However, $188 thousand is considered fully accrued so the adjusted balance is $81.1 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 $3.2 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 $45.1 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 $17.1 million. However, $159 thousand is considered fully accrued so there will be an adjusted balance of $16.9 million. The current approved life of 9 years. Interviews with Company personnel show this equipment is lasting longer, and this study recommends moving to a 10 year life for this account.

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 $6.5 million. The current approved life is 9 years. Interviews with Company personnel show this equipment is lasting longer, and this study recommends moving to a 10 year life for this account.

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 $7.1 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 $47.3 million. The current approved life of 15 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 $2.72 million. However, $66 thousand is considered fully accrued so there will be an adjusted balance of $2.66 million. The current approved life of 15 years should be retained.

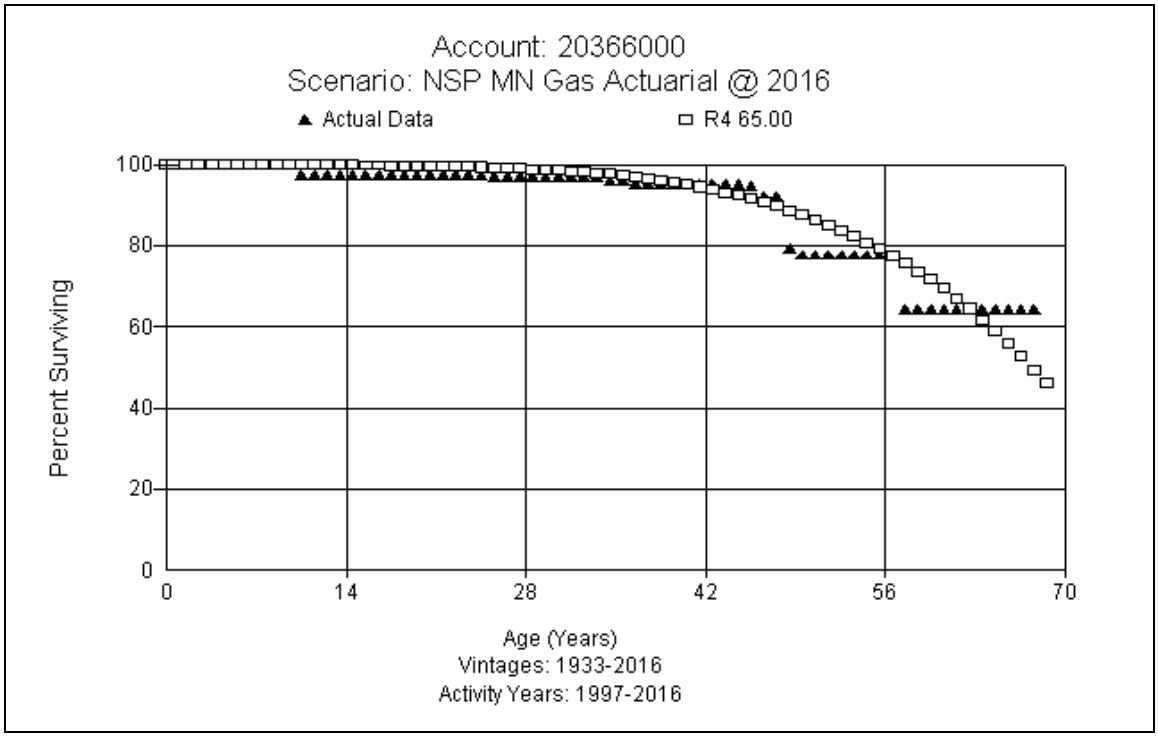
GAS PLANT

TRANSMISSION

Transmission Accounts, FERC Accounts 366 - 369

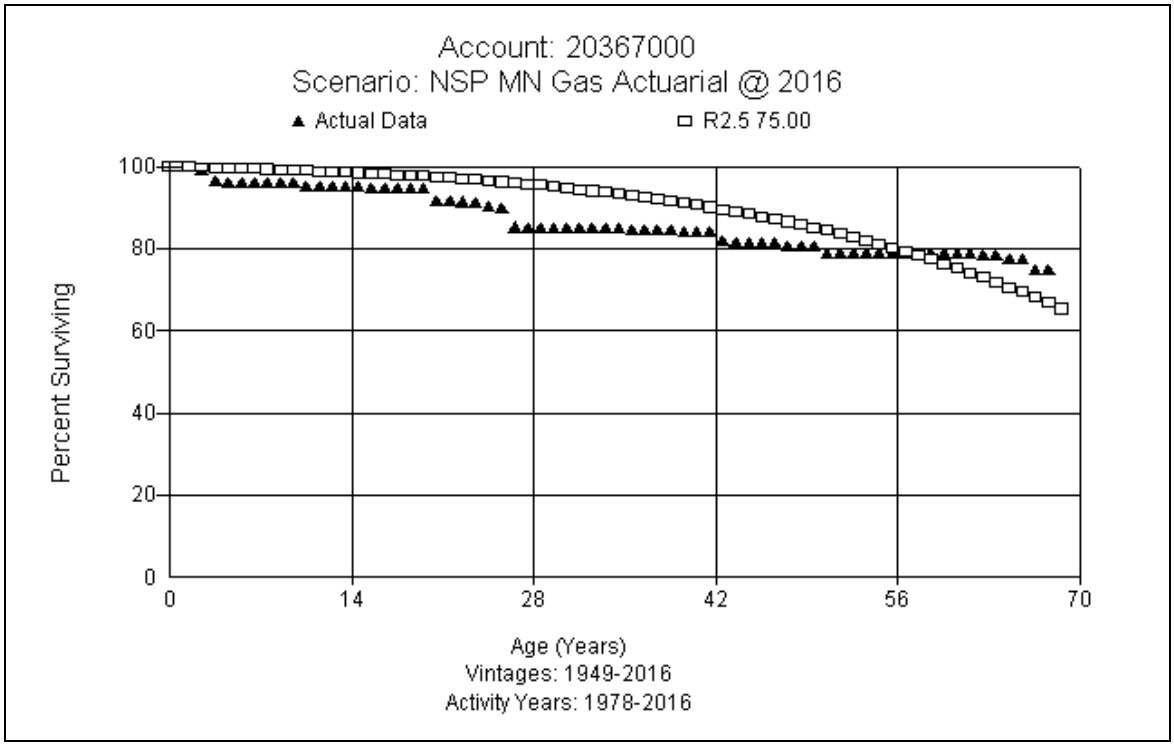
FERC Account 366 Transmission Structures & Improvements (proposed 65 year life with a R4 dispersion curve)

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 $1.1 million. The current approved life is 52 years with a R3 dispersion curve. Life analysis shows a longer life. Based on actuarial analysis, a 65 year life with a R4 dispersion curve is recommended. A graph of the observed life table vs. the proposed life and curve is shown below.



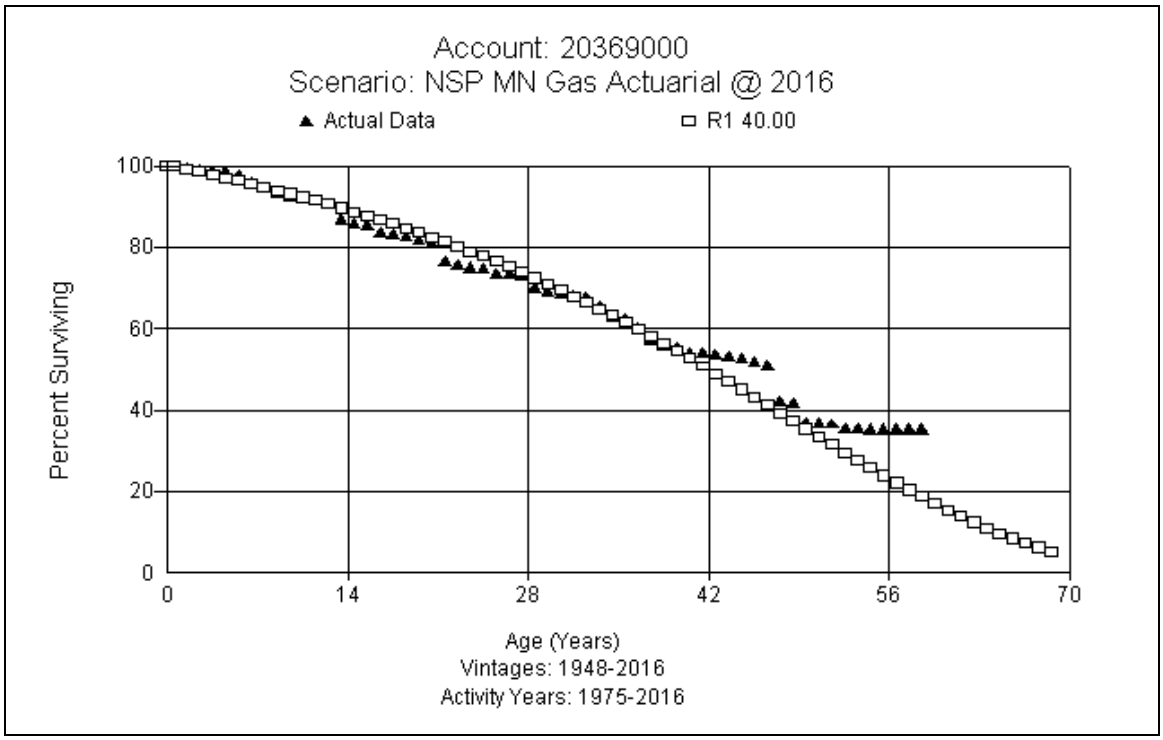
FERC Account 367 Transmission Mains (proposed 75 year life with a R2.5 dispersion curve)

This account includes the cost of transmission system mains including excavation costs, pipe, valves, and other equipment. The plant balance in this account is $65.8 million. The current approved life is 75 years with a R2.5 dispersion curve. There are only 100 miles of transmission mains in Minnesota – 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, 6 miles in the 60s, 10 miles in the70s, 3 miles in the 80s, 13 miles in the 1990s (1995), with the rest being newer. Based on actuarial analysis and the mix of assets, this study recommends retaining a 75 year life with a R2.5 dispersion curve. A graph of actual data versus the proposed curve is shown below.



FERC Account 369 Transmission Measure & Regulating Station Equipment (proposed 40 year life with a 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 $13.6 million. The current approved life is 33 years with a R1.5 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 40 R1 to be a good match. Based on actuarial analysis and the mix of assets, this study recommends moving to a 40 year life with a R1 dispersion curve. A graph of actual data versus the proposed curve is shown below.

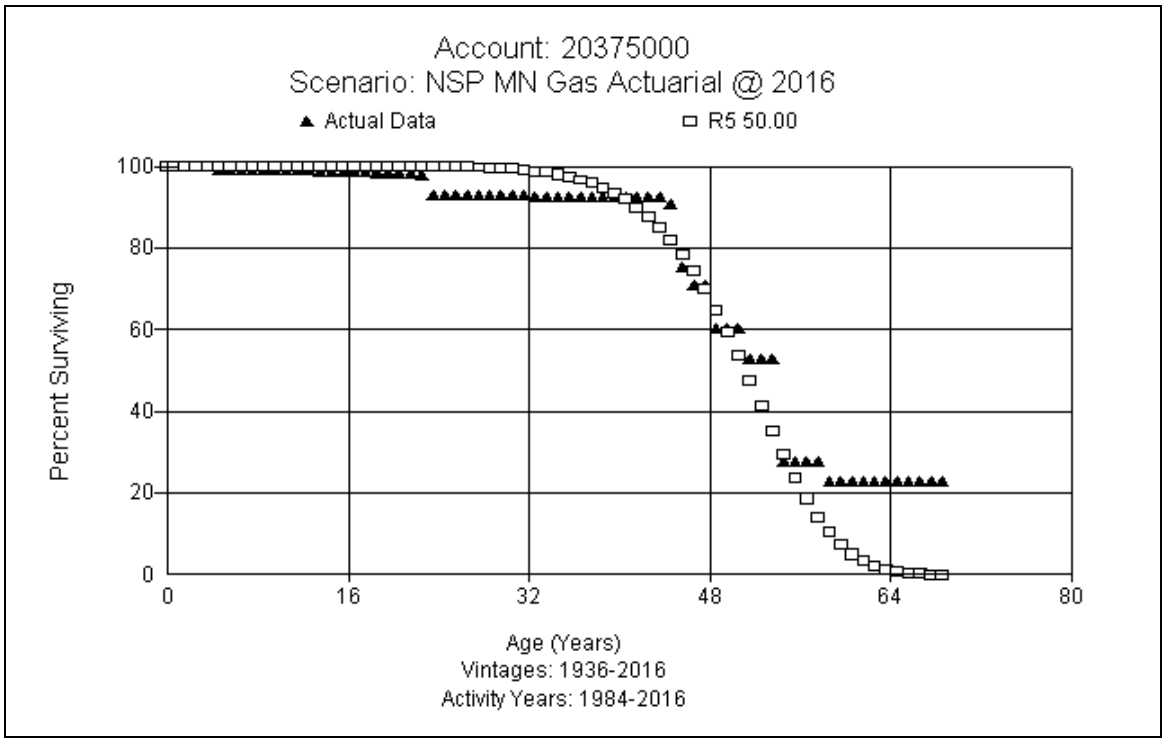


DISTRIBUTION

Distribution Accounts, FERC Accounts 375 - 380

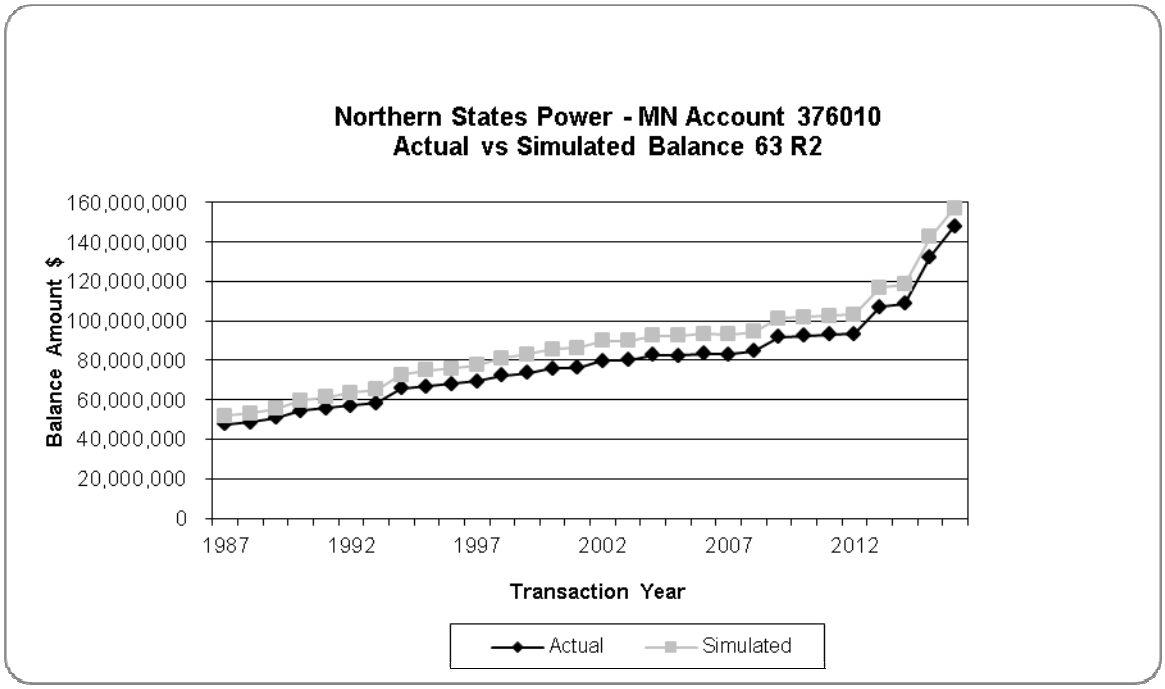
FERC Account 375 Distribution Structures & Improvements (proposed 50 year life with a R5 dispersion curve)

This account consists of small structures and improvements to such structures and associated assets at city gates and on the main line distribution system. The current investment is $728 thousand for Minnesota. The current approved life is 41 year life with a R5 dispersion curve. Based on judgment and general expectations for structures, this study recommends moving to a 50 year life while retaining the R5 dispersion curve for this account. A graph of actual data versus the proposed curve is shown below.



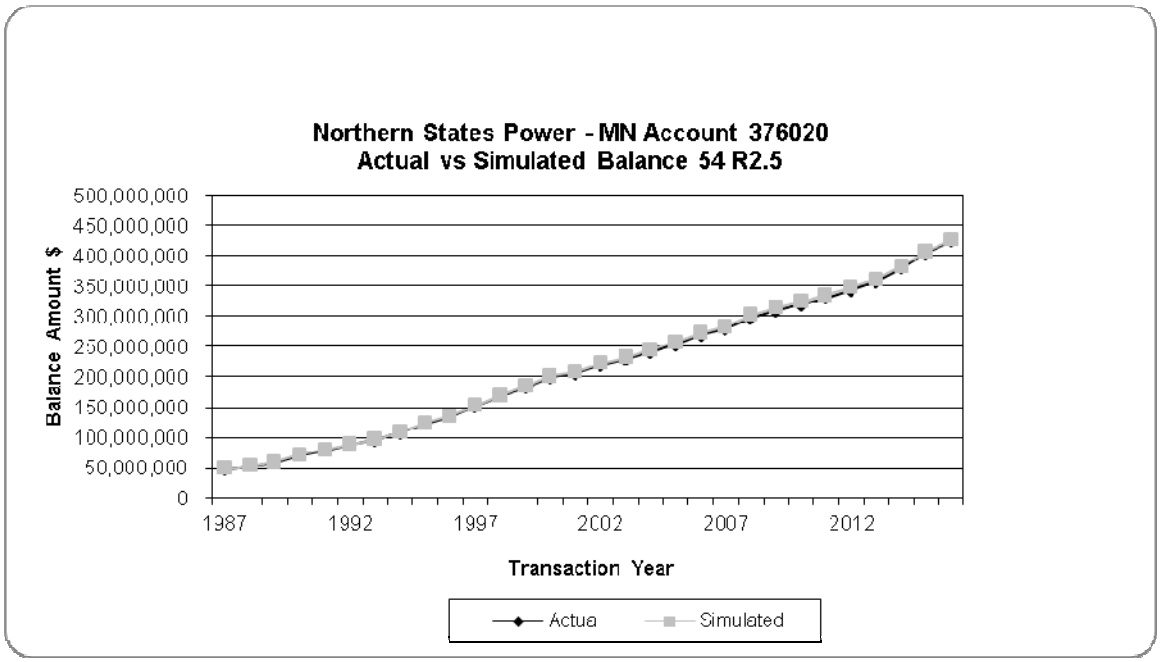
FERC Account 376 Distribution Mains – Metallic (proposed 63 year life with a R2 dispersion curve)

This account includes all steel mains. The current approved life is 51 years with a R1.5 dispersion curve. The current investment balance for Minnesota is $135.1 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 only exists from 2001 forward. SPR analysis shows a longer life in more recent periods. Based on judgment, this study recommends a change to a 63 year life with a R2 dispersion curve for this account. A comparison of actual versus simulated balances is shown below for the 63 year life with a R2 dispersion curve.



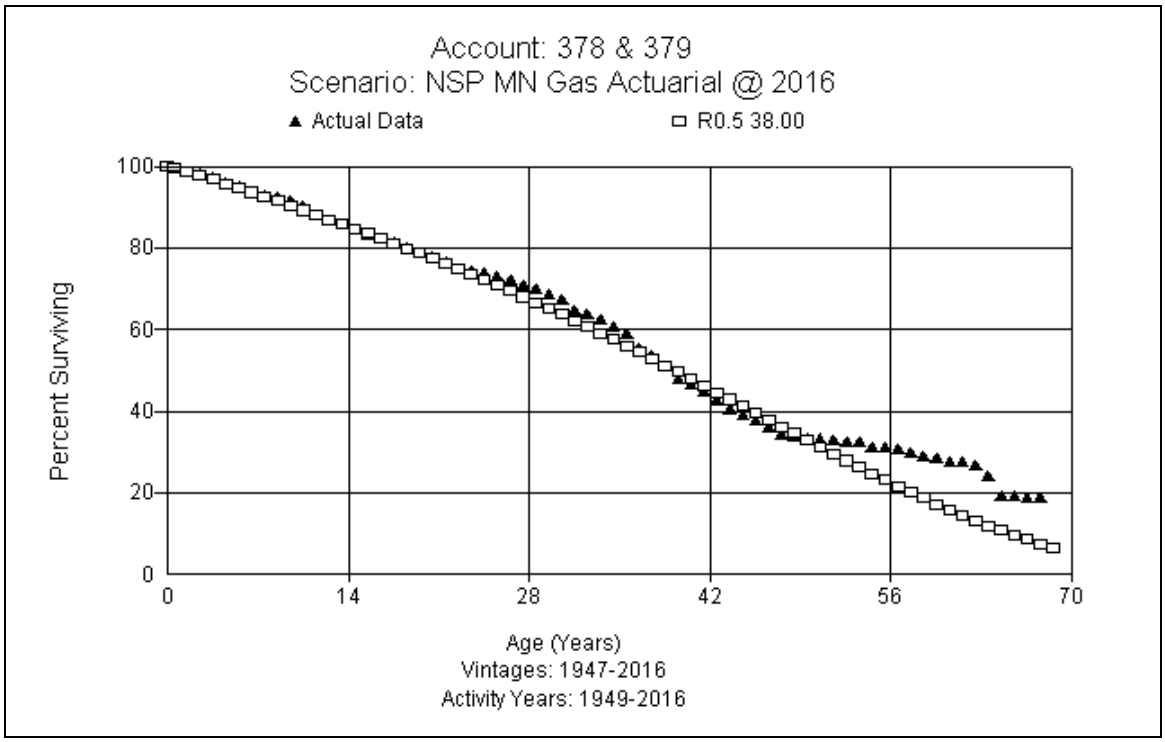
FERC Account 376 Distribution Mains – Plastic (proposed 54 year life with a R2.5 dispersion curve)

This account includes all plastic mains. The current approved life is 45 years with a R2.5 dispersion curve. The current investment balance for Minnesota is $384.4 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 1960's assets, with early 1970's polyethylene targeted next. Actuarial data only exists from 2001 forward. SPR analysis shows a similar life to the existing approved life. Based on judgment, this study recommends a 54 year life with a R2.5 dispersion curve. A comparison of actual versus simulated balances is shown below for the 54 year life and R2.5 dispersion curve.



FERC Account 378 Distribution Measure & Regulating Station Equipment – General (proposed 38 year life with a R0.5 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 city gate and to customers. The current approved life is a 38 year life with a R0.5 dispersion curve. The current investment balance for Minnesota is $22.8 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 38 year life with a R0.5 dispersion curve is a good match across the various experience bands. This study recommends retaining the existing 38 year life with a R0.5 dispersion. A graph of actual data versus the proposed curve is shown below.

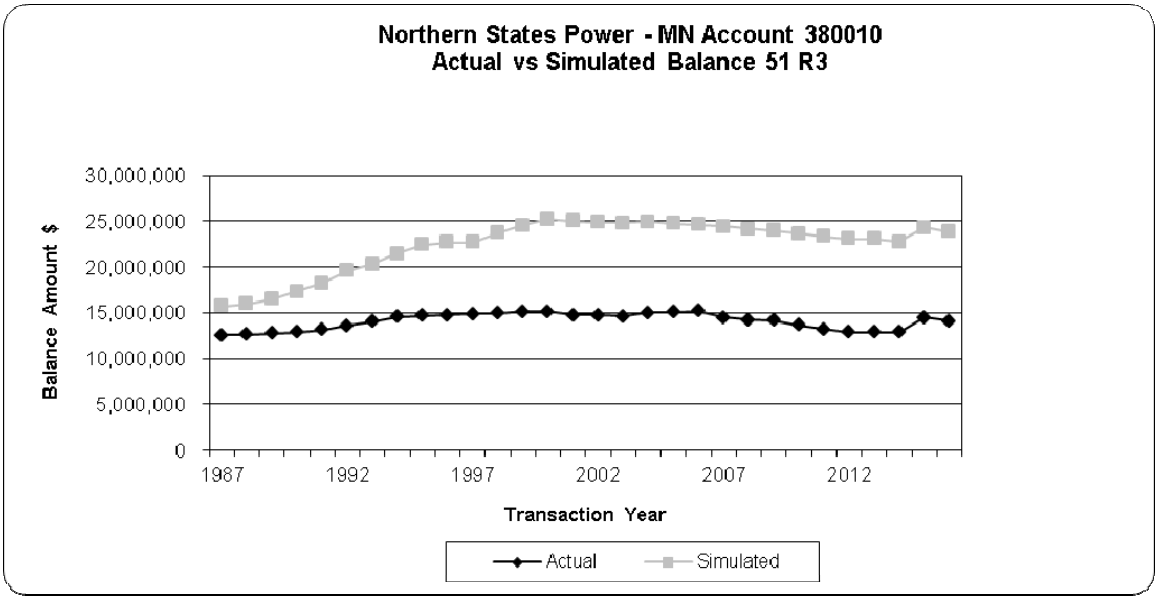


FERC Account 379 Distribution Measure & Regulating Station Equipment - City Gate (proposed 38 year life with a R0.5 dispersion curve)

This account includes the measuring and regulating devices and other apparatus at city gate stations. There is a current investment of $1.4 million for Minnesota in this account. The current approved life is a 38 year life with a 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 38 year life with a R0.5 dispersion curve for both accounts. A graph of actual data versus the proposed curve is shown above in Account 378.

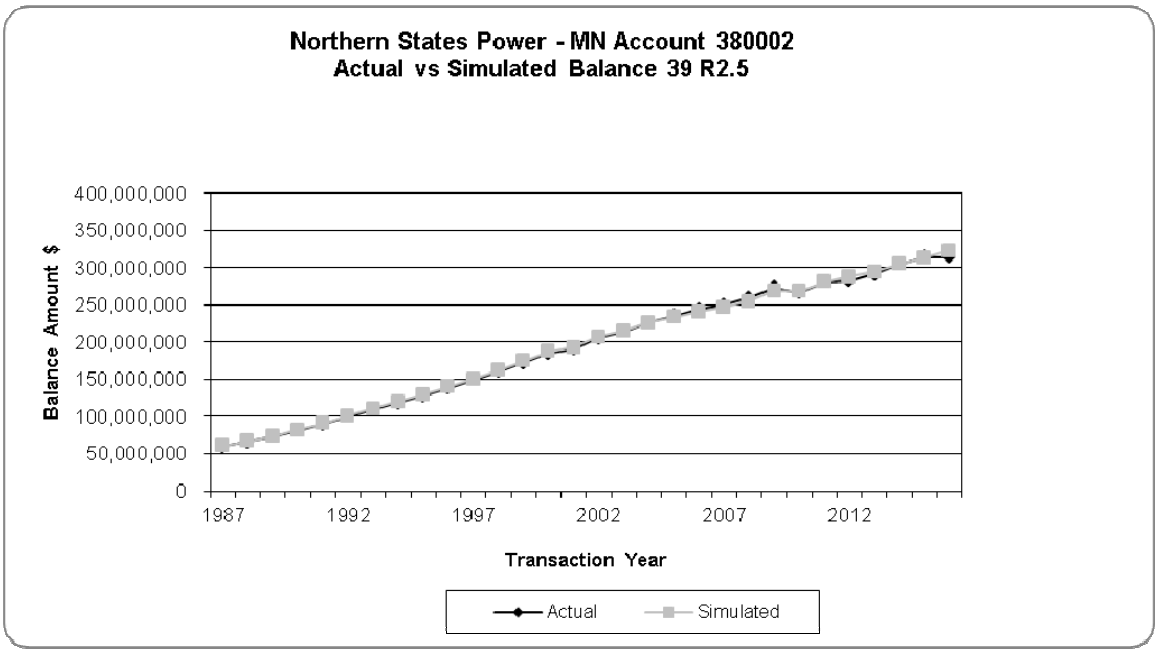
FERC Account 380 Distribution Services - Metallic (proposed 51 year life with a R3 dispersion curve)

Service lines are the steel pipes and accessories leading from the main to the customers' premises. This account has a current investment of $12.6 million for Minnesota. The current approved life is 40 years with a S3 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). Since actuarial data exists only for 2001 forward, this account was analyzed using SPR. Life analysis results show a longer life for this account than is currently approved. Since processes are in place to improve life expectations in this account, this study recommends moving to a 51 year life and R3 dispersion curve for this account. A comparison of actual versus simulated balances is shown below for the 51 R3 curve.



FERC Account 380 Distribution Services - Plastic (proposed 39 year life with a 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 $272.7 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 SPR. Life analysis results show a similar life to the existing approved life for this account. This study recommends retaining the existing 39 year life with a R2.5 dispersion curve for this account. A comparison of actual versus simulated is shown for the proposed 39 year life and R2.5 dispersion curve.

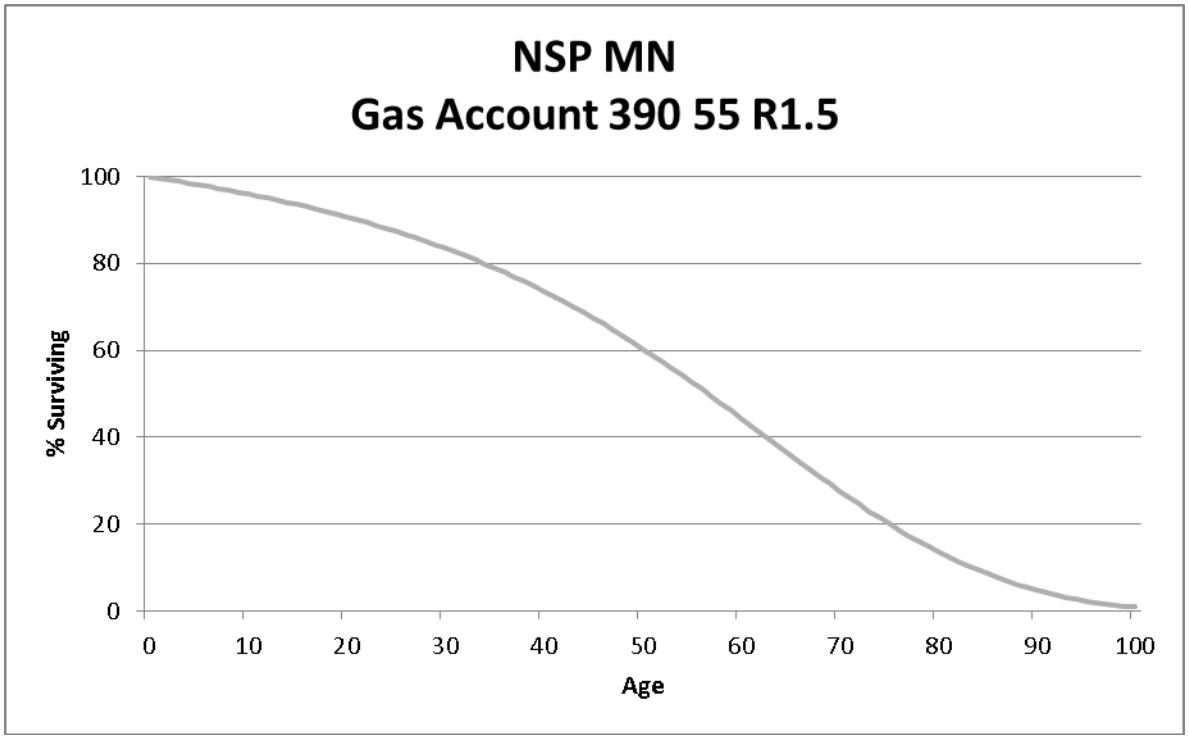


GENERAL

General Accounts, FERC Accounts 390

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

This account includes the cost of general structures and improvements used for utility service. The current investment balance is $1.5 million. The current approved life is 55 years with a R1.5 dispersion curve. Gas mortality data in this account shows a shorter life than currently approved, but this trend is not expected to continue. Based on judgment, this study proposes to retain the existing 55 year life with a 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 $105.1 million for Minnesota. However, $12.9 million is considered fully accrued and results in an adjusted study balance of $92.2 million. The current approved life of 20 years should be retained.

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

This account includes the cost of telemetering 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 analysis 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 $10.1 million 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.

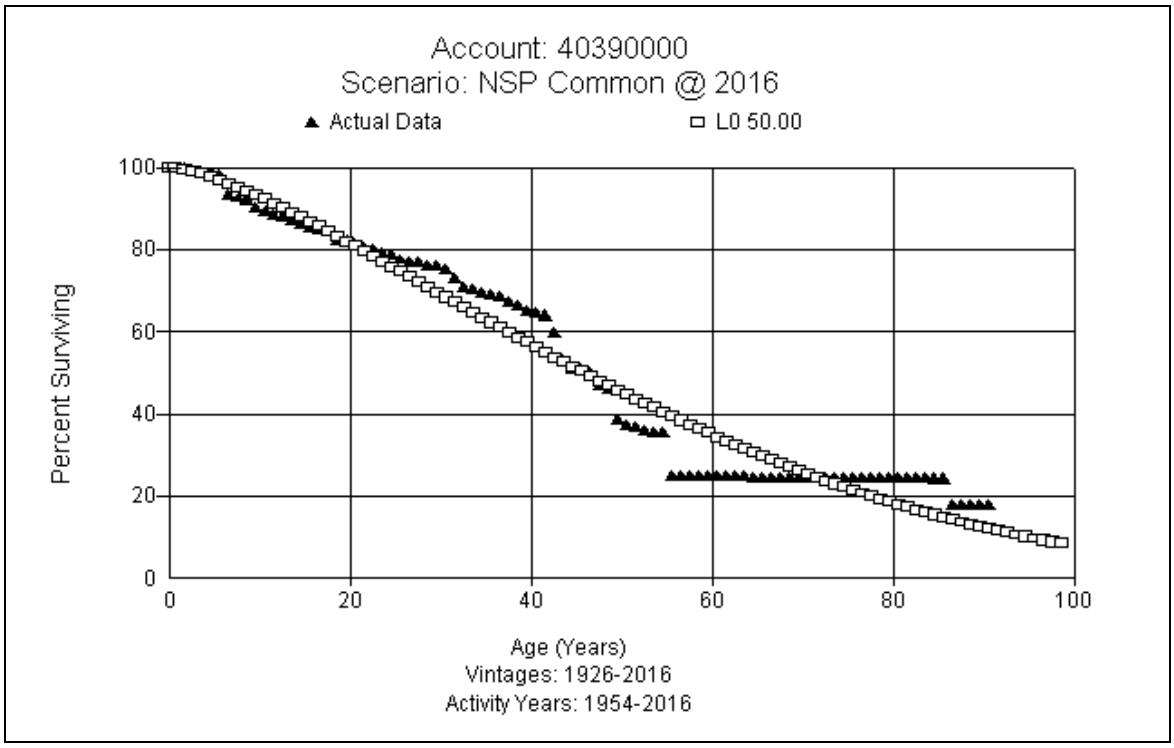
Acct	Description	Plant $ x 000	Fully Accrued $ x 000	Adjusted $ x 000	Current Life	Proposed Life
Intangible						
303	Computer Software - 5 Year	7,256.6	3,062.6	4,194.0	5	5
303	Computer Software – 10 Year	234.3	0.0	234.3	10	10
General Plant						
391	Office Furniture & Equipment	906.4	0.0	906.4	20	20
391	Network Equipment	38.0	0.0	38.0	4	6
392	Transportation Equipment - Automobiles	376.9	0.0	376.9	10	10
392	Transportation Equipment – Light Trucks	6,054.5	847.5	5,207.0	12	10
392	Transportation Equipment - Trailers	1,504.1	50.3	1,453.8	15	12
392	Transportation Equipment - Heavy Trucks	8,425.9	725.1	7,700.8	14	12
393	Stores Equipment	10.1	0.0	10.1	20	20
394	Tools, Shop & Garage Equipment	6,257.8	59.1	6,198.7	15	15
395	Laboratory Equipment	0.0	0.0	0.0	10	10
396	Power Operated Equipment	2,858.2	0.0	2,858.2	12	12
397	Communication Equipment	4,722.3	0.0	4,722.3	9	10
397	Communication Equipment – Two Way	120.1	0.0	120.1	9	10
397	Communication Equipment - AES	15,492.8	0.0	15,492.8	15	15
397	Communication Equipment - EMR	764.4	0.0	764.4	15	15
398	Miscellaneous Equipment	50.7	0.0	50.7	15	15

COMMON UTILITY PLANT DEPRECIATED ACCOUNTS

General Accounts, FERC Accounts 390

FERC Account 390 General Structures & Improvements (proposed 50 year life with a L0 dispersion curve)

This account includes the cost of general structures and improvements used for utility service. There is approximately $151.8 million in this account. The approved life for this account is 55 years and a R1.5 dispersion curve. Based on actuarial analysis, this study recommends moving to a 50 year life with a L0 dispersion curve.



FERC Account 390 General Structures & Improvements - Leased (proposed 10 life with a SQ dispersion curve)

This account includes the cost of leasehold improvements used for utility service. There is approximately $18.5 million in this account for one property where the lease is set to expire June 2026. The approved life for this account is 10 years with a SQ dispersion curve. Based on type of assets this study recommends retaining the existing 10 year life with a SQ dispersion curve. However, if the lease term changes the asset life should change accordingly. No graph is shown.

GENERAL PLANT VINTAGE GROUP (AMORTIZED) ACCOUNTS

The same life parameters used for electric and gas plant are proposed for amortized common plant due to the similar operations and policies with the exception of Account 391 Network Equipment. In Common plant, there are a large number of laptops booked in this account and a 5 year life is recommended for 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	7,673.5	7,673.5	0.0	3	3
303	Computer Software - 5 Year	197,541.3	87,306.0	110,232.3	5	5
303	Computer Software - 7 Year	44,140.6	44,140.6	0.0	7	7
303	Computer Software - 10 Year	68,449.2	58,267.7	10,181.5	10	10
303	Computer Software - 15 Year	61,015.4	0.0	61,015.4	15	15
General Plant						
391	Office Furniture & Equipment	27,141.6	2,929.1	24,212.5	20	20
391	Network Equipment	100,446.2	3.3	100,442.9	4	5
392	Transportation Equipment - Automobiles	823.5	0.0	823.5	10	10
392	Transportation Equipment - Light Trucks	3,431.5	25.3	3,406.2	12	10
392	Transportation Equipment - Trailers	1,099.7	104.3	995.3	15	12
392	Transportation Equipment - Heavy Trucks	5,505.4	1,252.3	4,253.1	14	12
393	Stores Equipment	246.2	0.0	246.2	20	20
394	Tools, Shop & Garage Equipment	4,041.7	10.9	4,030.8	15	15
395	Laboratory Equipment	0.0	0.0	0.0	10	10
396	Power Operated Equipment	990.9	281.2	709.7	12	12
397	Communication Equipment	964.4	248.6	715.8	9	10
397	Communication Equipment - Two Way	75.1	0.0	75.1	9	10
398	Miscellaneous Equipment	582.2	0.0	582.2	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 1950-2016. 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 352-358

FERC Account 352 Transmission Structures & Improvements (proposed negative 5 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 0 percent. The most recent moving averages show negative net salvage and increased costs of removal due to changes in capacity and station reconfiguration. Taking that into consideration, negative 5 percent net salvage for this account is recommended.

FERC Account 353 Transmission Station Equipment (proposed negative 15 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 10 percent. The most recent 5 and 10 year moving averages show negative 16.93 percent and negative 20.10 percent net salvage respectively. Moving in the direction of that trend, negative 15 percent net salvage for this account is recommended.

FERC Account 354 Transmission Towers & Fixtures (proposed negative 35 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. This study recommends the current approved net salvage of negative 35 percent should be retained.

FERC Account 355 Transmission Poles & Fixtures (proposed negative 50 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 35 percent. The most recent 5 and 10 year moving averages show negative 108.84 percent and negative 105.28 percent net salvage respectively. Moving in the direction of that trend, negative 50 percent net salvage for this account is recommended.

FERC Account 356 Transmission Overhead Conductor & Devices (proposed negative 35 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 30 percent. The most recent 5 and 10 year moving averages show negative 69.71 percent and negative 41.68 percent net salvage respectively. Moving in the direction of that trend, negative 35 percent net salvage for this account is recommended.

FERC Account 357 Transmission Underground Conduit (proposed 0 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. There is limited retirement and net salvage activity in recent years. . Based on judgment, retention of 0 percent net salvage for this account is recommended.

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 0 percent. Data is limited for this account. The most recent 5 and 10 year moving averages show negative 132.36 percent and negative 16.03 percent net salvage, respectively. Retirement data is limited for this account, however removal costs are sometimes quite high when retirements occur; therefore, moving to negative 5 percent net salvage for this account is recommended.

DISTRIBUTION

Distribution Accounts, FERC Accounts 361 - 373

FERC Account 361 Distribution Structures & Improvements (proposed negative 30 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 196.40 percent and negative 139.35 percent net salvage respectively. Since there is a low level of retirement data and it is sporadic for this account, retention of negative 30 percent net salvage for this account is recommended.

FERC Account 362 Distribution Station Equipment (proposed negative 25 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 20 percent The most recent 5 and 10 year moving averages show negative 26.77 percent and negative 26.68 percent net salvage respectively. Moving in the direction of that trend, negative 25 percent net salvage for this account is recommended.

FERC Account 364 Distribution Poles, Towers & Fixtures (proposed negative

120 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 100 percent. The most recent 5 and 10 year moving averages show negative 255.40 percent and negative 244.52 percent net salvage respectively. Moving in the direction of that trend, negative 120 percent net salvage for this account is recommended.

FERC Account 365 Distribution Overhead Conductor & Devices (proposed negative 25 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 20 percent. The most recent 5 and 10 year moving averages show negative 44.23 percent and negative 33.49 percent net salvage respectively. Moving in the direction of that trend, negative 25 percent net salvage for this account is recommended.

FERC Account 366 Distribution Underground Conduit (proposed negative 20 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 10 percent. The most recent 5 and 10 year moving averages show negative 276.23 percent and negative 89.75 percent net salvage respectively. Moving in the direction of that trend, negative 20 percent net salvage for this account is recommended.

FERC Account 367 Distribution Underground Conductor & Devices (proposed negative 10 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 0 percent. The most recent 5 and 10 year moving averages show negative 45.44 percent and negative 26.99 percent net salvage respectively. Moving in the direction of that trend, a negative 10 percent net salvage for this account is recommended.

FERC Account 369 Distribution Services – Overhead (proposed negative 85 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 70 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 163.18 percent and negative 127.99 percent net salvage respectively. Moving in the direction of that trend, negative 85 percent net salvage for this account is recommended.

FERC Account 369 Distribution Services – Underground (proposed negative 5 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 50.02 percent and negative 7.72 percent net salvage respectively. Retaining the existing negative 5 percent net salvage for this account is recommended.

FERC Account 373 Distribution Street Lighting & Signal Systems (proposed negative 40 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 35 percent. The most recent 5 and 10 year

moving averages show negative 90.29 percent and negative 91.90 percent net salvage respectively. Moving in the direction of that trend, negative 40 percent net salvage for this account is recommended.

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 15.70 percent and negative 19.32 percent net salvage respectively. Retaining the existing, negative 20 percent net salvage for this account is recommended.

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 shows negative 10.45 and negative 9.37 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 7 percent net salvage)

This account consists of line capacitors. The approved net salvage for this

account is negative 10 percent. The most recent 5 and 10 year moving averages show negative 4.18 percent and negative 6.77 percent net salvage respectively. Moving in the direction of that trend, negative 7 percent net salvage for this account is recommended.

FERC Account 370 Distribution Meters (proposed negative 5 percent net salvage)

This account includes any gross salvage and cost of removal associated with new distribution meters. The approved net salvage for this account is zero percent. The most recent 5 and 10 year moving averages show negative 7.99 percent and negative 11.77 percent net salvage respectively. Moving in the direction of that trend, negative 5 percent net salvage for this account is recommended.

FERC Account 370 Distribution Meters – Old (proposed zero percent net salvage)

This account includes any gross salvage and cost of removal associated with all old distribution meters. The approved net salvage for this account is zero percent. Limited data shows zero percent net salvage for this account. Thus, retention of zero percent net salvage for this account is recommended.

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 4.52 percent and negative 1.43 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 average shows zero percent net salvage for both periods. Based on history and judgment, retention of zero percent net salvage for this account is recommended.

FERC Account 392 General Transportation Equipment - Automobiles (proposed 5 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 zero percent. In the last depreciation study, the Company applied any gross salvage for transportation equipment to the new asset. That practice has been discontinued and all salvage proceeds are now being booked to the accumulated provision for depreciation. Based on recent retirement history, 5 percent net salvage for this account is recommended.

FERC Account 392 General Transportation Equipment - Light Trucks (proposed 10 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 zero percent. In the last depreciation study, the Company applied any gross salvage for transportation equipment to the new asset. That practice has been discontinued and all salvage proceeds are now being booked to the accumulated provision for depreciation. Based on recent retirement history, 10 percent net salvage for this account is recommended.

FERC Account 392 General Transportation Equipment - Trailers (proposed 20 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 zero percent. In the last depreciation study, the Company applied any gross salvage for transportation equipment to the new asset. That practice has been discontinued and all salvage proceeds are now being booked to the accumulated provision for depreciation. Based on recent retirement history, 20 percent net salvage for this account is recommended.

FERC Account 392 General Transportation Equipment - Heavy Trucks (proposed 15 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 zero percent. In the last depreciation study, the Company applied any gross salvage for transportation equipment to the new asset. That practice has been discontinued and all salvage proceeds are now being booked to the accumulated provision for depreciation. Based on recent retirement history, 15 percent net salvage for this account is recommended.

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 less than 1 percent net salvage for both periods. Based on history and judgment, retention of zero percent net salvage for this account is recommended.

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 for this account is recommended.

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 15 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 zero percent. In the last depreciation study, the Company applied any gross salvage for transportation equipment to the new asset. That practice has been discontinued and all salvage proceeds are now being booked to the accumulated provision for depreciation. Based on recent retirement history, 15 percent net salvage for this account is recommended.

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 0.35 percent and negative 0.56 percent net salvage respectively. Following that trend, retention of zero percent net salvage for this account is recommended.

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. 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. No data for this subaccount exists. 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 – 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. 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 3.18 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, or 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 15 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 65.39 percent and negative 54.80 percent net salvage respectively. The high negative net salvage is driven by large removal cost in one year and is discounted. Based on history and judgment, retention of negative 15 percent net salvage for this account is recommended.

FERC Account 369 Transmission Measure & Regulating Station Equipment (proposed negative 30 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 75.01 percent and negative 58.19

percent net salvage respectively. Based on history and judgment, retention of negative 30 percent net salvage for this account is recommended.

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 zero percent. Data is limited for this account. The most recent 10 year moving averages shows negative 63.47 percent net salvage. Moving in the direction of that trend, negative 5 percent net salvage for this account is recommended.

FERC Account 376 Distribution Mains – Metallic (proposed negative 25 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 20 percent. The most recent 5 and 10 year moving averages show negative 49.60 percent and negative 41.17 percent net salvage respectively. Moving in the direction of that trend, negative 25 percent net salvage for this account is recommended.

FERC Account 376 Distribution Mains – Plastic (proposed negative 20 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 15 percent. The most recent 5 and 10 year moving averages show negative 133.57 percent and negative 56.76 percent net salvage respectively. Moving in the direction of that trend, negative 20 percent net salvage for this account is recommended.

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 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 20.03 percent and negative 28.56 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 5 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 2 percent. The most recent 5 and 10 year moving averages show negative 73.36 percent and negative 71.54 percent net salvage respectively. There are few retirement in recent years in this account which would caution against a significant movement in net salvage. A negative 5 percent net salvage for this account is recommended.

FERC Account 380 Distribution Services - Metallic (proposed negative 40 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 40.33 percent and negative 44.77 percent net salvage respectively. Moving in the direction of that trend, negative 40 percent net salvage for this account is recommended.

FERC Account 380 Distribution Services - Plastic (proposed negative 25 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 30 percent. The most recent 5 and 10 year moving averages show negative 11.62 percent and negative 18.24 percent net salvage respectively. The decrease in 2016 is due to a large retirement in 2016. The 5 and 10 year bands from 2015 demonstrate a net salvage more negative than 25 percent. A negative 25 percent net salvage for this account is recommended.

GENERAL

General Accounts, FERC Accounts 390

FERC Account 390 General Structures & Improvements (proposed negative 14 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 20 percent. There has been little retirement activity in this account. Based on data for Account 390 Electric and 390 Common, negative 14 percent net salvage for this account is recommended.

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 3 percent. The most recent 5 and 10 year moving averages show negative 4.11 percent and negative 5.82 percent net salvage respectively. A negative 5 percent net salvage for this account is recommended.

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

This account includes any gross salvage and cost of removal associated with the cost of telemetering 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 2017.

Account 383 Distribution House Regulators (proposed negative 1 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 zero percent. The most recent 10 year moving average shows negative 1.25 percent net salvage. Based on recent history and judgment, negative 1 percent net salvage for this account is recommended.

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 - 5 Year	0	0
303	Computer Software – 10 Year	0	0
General Plant			
391	Office Furniture & Equipment	0	0
391	Network Equipment	0	0
392	Transportation Equipment - Automobiles	0	5
392	Transportation Equipment - Light Trucks	0	10
392	Transportation Equipment - Trailers	0	20
392	Transportation Equipment - Heavy Trucks	0	15
393	Stores Equipment	0	0
394	Tools, Shop & Garage Equipment	0	0
395	Laboratory Equipment	0	0
396	Power Operated Equipment	0	15
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 20 percent. Net salvage data shows negative net salvage in most bands. The most recent 5 and 10 year averages are negative 23.43 percent and negative 41.13 percent respectively. A negative 25 percent net salvage for this account is recommended.

FERC Account 390 General Structures & Improvements – Leased (proposed zero percent net salvage)

This account includes any gross salvage or cost of removal associated with the cost of leasehold improvements used for utility service. 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	0	5
392	Transportation Equipment - Light Trucks	0	10
392	Transportation Equipment - Trailers	0	20
392	Transportation Equipment - Heavy Trucks	0	15
393	Stores Equipment	0	0
394	Tools, Shop & Garage Equipment	0	0
395	Laboratory Equipment	0	0
396	Power Operated Equipment	0	15
397	Communication Equipment	0	0
397	Communication Equipment Two Way	0	0
398	Miscellaneous Equipment	0	0

APPENDIX A

Depreciation Rate Calculations

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy
2017 Summary of Annual Depreciation Accruals
Average Service Life
Utility Accounts

FERC Account	Company Account	Account Description	Plant Balance 01/01/2017	Depreciation Reserve 01/01/2017	Est. Future Net Salvage %	Est. Future Net Salvage Amount	Unaccrued Balance	Remaining Life (Yrs)	Annual Accrual	Depr Rate	Reserve Ratio
Electric Utility											
Transmission											
352	10352000	Structures & Improvements	103,086,366	16,791,010	-5%	(5,154,318)	91,449,675	58.75	1,556,629	1.51%	16.29%
353	10353000	Station Equipment	1,181,449,210	266,220,136	-15%	(177,217,381)	1,092,446,456	44.63	24,478,696	2.07%	22.53%
354	10354000	Towers & Fixtures	118,631,858	66,493,064	-35%	(41,521,150)	93,659,945	42.73	2,191,928	1.85%	56.05%
355	10355000	Poles & Fixtures	1,330,556,061	188,365,602	-50%	(665,278,031)	1,807,468,490	55.94	32,313,257	2.43%	14.16%
356	10356000	Overhead Conductor & Devices	532,704,102	89,241,054	-35%	(186,446,436)	629,909,483	58.38	10,789,141	2.03%	16.75%
357	10357000	Underground Conduit	25,910,138	3,722,204	0%	-	22,187,934	62.13	357,111	1.38%	14.37%
358	10358000	Underground Conductor & Devices	30,710,573	6,723,959	-5%	(1,535,529)	25,522,143	39.20	651,157	2.12%	21.89%
		Total Transmission	3,323,048,309	637,557,028		(1,077,152,845)	3,762,644,126		72,337,918		
Distribution - Minnesota Only											
361	10361000	Structures & Improvements	43,721,596	14,082,032	-30%	(13,116,479)	42,756,043	47.26	904,773	2.07%	32.21%
362	10362000	Station Equipment	552,978,032	194,058,095	-25%	(138,244,508)	497,164,446	37.99	13,086,190	2.37%	35.09%
364	10364000	Poles, Towers & Fixtures	343,536,905	194,086,158	-120%	(412,244,286)	561,695,032	34.83	16,128,736	4.69%	56.50%
365	10365000	Overhead Conductor & Devices	373,235,852	101,963,938	-25%	(93,308,963)	364,580,877	30.40	11,991,745	3.21%	27.32%
366	10366000	Underground Conduit	261,312,548	77,065,329	-20%	(52,262,510)	236,509,728	42.12	5,615,408	2.15%	29.49%
367	10367000	Underground Conductor & Devices	967,850,933	266,729,577	-10%	(96,785,093)	797,906,449	36.62	21,790,377	2.25%	27.56%
369	10369010	Services - Overhead	71,641,753	53,940,897	-85%	(60,895,490)	78,596,346	24.76	3,174,525	4.43%	75.29%
369	10369020	Services - Underground	185,773,119	83,201,886	-5%	(9,288,656)	111,859,888	25.07	4,461,977	2.40%	44.79%
373	10373000	Street Lighting & Signal Systems	64,184,329	20,920,586	-40%	(25,673,732)	68,937,475	22.19	3,106,722	4.84%	32.59%
		Total Distribution	2,864,235,067	1,006,048,499		(901,819,716)	2,760,006,284		80,260,452		
General											
390	10390000	Structures & Improvements	63,508,306	23,807,986	-20%	(12,701,661)	52,401,982	36.29	1,444,043	2.27%	37.49%
390	10390007	Leasehold Improvements*	35,652	35,652	0%	-	-	0.00	-	0.00%	100.00%
		Total General	63,543,958	23,843,637		(12,701,661)	52,401,982		1,444,043		
		Total Electric Utility	6,250,827,334	1,667,449,165		(1,991,674,222)	6,575,052,391		154,042,413		

* Rate if plant added to group

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy
2017 Summary of Annual Depreciation Accruals
Average Service Life
Utility Accounts

FERC Account	Company Account	Account Description	Plant Balance 01/01/2017	Depreciation Reserve 01/01/2017	Est. Future Net Salvage %	Est. Future Net Salvage Amount	Unaccrued Balance	Remaining Life (Yrs)	Annual Accrual	Depr Rate	Reserve Ratio
Gas Utility											
Transmission											
366	20366000	Structures & Improvements	1,130,639	631,260	-5%	(56,532)	555,910	42.90	12,958	1.15%	55.83%
367	20367000	Mains	65,790,678	23,607,633	-15%	(9,868,602)	52,051,647	60.44	861,239	1.31%	35.88%
369	20369000	Measure & Regulating Station Equipment	13,617,811	6,322,674	-30%	(4,085,343)	11,380,481	31.13	365,544	2.68%	46.43%
		Total Transmission	80,539,128	30,561,568		(14,010,477)	63,988,038		1,239,741		
Distribution - Minnesota Only											
375	20375000	Structures & Improvements	727,864	78,795	-5%	(36,393)	685,462	45.78	14,973	2.06%	10.83%
376	20376010	Mains - Metallic	135,069,020	47,649,540	-25%	(33,767,255)	121,186,735	48.59	2,493,923	1.85%	35.28%
376	20376020	Mains - Plastic	384,394,656	138,702,955	-20%	(76,878,931)	322,570,631	40.84	7,897,877	2.05%	36.08%
378	20378000	Measure & Regulating Station Equipment - General	22,768,672	4,523,719	-25%	(5,692,168)	23,937,121	33.10	723,205	3.18%	19.87%
379	20379000	Measure & Regulating Station Equipment - City Gate	1,392,566	303,648	-5%	(69,628)	1,158,546	31.61	36,656	2.63%	21.80%
380	20380010	Services - Metallic	12,590,915	11,375,605	-40%	(5,036,366)	6,251,676	24.13	259,080	2.06%	90.35%
380	20380020	Services - Plastic	272,681,597	142,142,133	-25%	(68,170,399)	198,709,863	25.82	7,695,540	2.82%	52.13%
		Total Distribution	829,625,290	344,776,397		(189,651,141)	674,500,034		19,121,255		
General											
390	20390000	Structures & Improvements	1,493,079	70,882	-14%	(209,031)	1,631,228	46.31	35,226	2.36%	4.75%
		Total General	1,493,079	70,882		(209,031)	1,631,228		35,226		
		Total Gas Utility	911,657,497	375,408,846		(203,870,649)	740,119,300		20,396,222		

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy
2017 Summary of Annual Depreciation Accruals
Average Service Life
Utility Accounts

FERC Account	Company Account	Account Description	Plant Balance 01/01/2017	Depreciation Reserve 01/01/2017	Est. Future Net Salvage %	Est. Future Net Salvage Amount	Unaccrued Balance	Remaining Life (Yrs)	Annual Accrual	Depr Rate	Reserve Ratio
Common Utility											
General											
390	40390000	Structures & Improvements	151,813,406	21,297,336	-25%	(37,953,352)	168,469,422	42.93	3,923,825	2.58%	14.03%
390	40390007	Structures & Improvements - Leased	18,509,449	1,409,381	0%	-	17,100,068	9.04	1,891,324	10.22%	7.61%
		Total General	170,322,855	22,706,717		(37,953,352)	185,569,490		5,815,149		
		Total Common Utility	170,322,855	22,706,717		(37,953,352)	185,569,490		5,815,149		
		Total ASL- All Utilities	7,332,807,686	2,065,564,727		(2,233,498,223)	7,500,741,181		180,253,784		

Xcel Energy
Computation of Amortization Rate
Vintage Group
Electric Utility

FERC Account	Company Account	Account Description	Plant Balance 01/01/2017	Depreciation Reserve 01/01/2017	Est. Future Net Salvage %	Est. Future Net Salvage Amount	Unaccrued Balance	Remaining Life (Yrs)	Annual Accrual	Depr Rate	Reserve Ratio
Distribution - Minnesota Only											
368	10368000	Line Transformers	372,629,100	171,239,942	-5%	(18,631,455)	220,020,612	18.27	12,045,571	3.23%	45.95%
368	10368010	Line Capacitors	15,188,563	8,150,381	-7%	(1,063,199)	8,101,381	12.71	637,473	4.20%	53.66%
370	10370000	Meters	54,362,948	24,702,877	-5%	(2,718,147)	32,378,218	8.64	3,749,220	6.90%	45.44%
		Total Electric Vintage Group	442,180,610	204,093,201		(22,412,802)	260,500,211		16,432,264		

Note: Electric Amortized Accounts exclude known change retirements which will occur when the age of the asset is greater than average service life.

Xcel Energy
Computation of Amortization Rate
Vintage Group
Gas Utility

FERC Account	Company Account	Account Description	Plant Balance 01/01/2017	Depreciation Reserve 01/01/2017	Est. Future Net Salvage %	Est. Future Net Salvage Amount	Unaccrued Balance	Remaining Life (Yrs)	Annual Accrual	Depr Rate	Reserve Ratio
Distribution- Minnesota Only											
381	20381000	Meters	92,178,273	57,890,884	-5%	(4,608,914)	38,896,303	9.76	3,986,321	4.32%	62.80%
381	20381010	Meters - Telemetering	-	-	0%	-	-	NA	-	NA	NA
383	20383000	House Regulators	10,070,258	10,170,961	-1%	(100,703)	0	2.00	0	0.00%	101.00%
		Total Gas Vintage Group	102,248,532	68,061,845		(4,709,616)	38,896,303		3,986,321		

Note: Gas Amortized Accounts exclude known change retirements which will occur when the age of the asset is greater than average service life.

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy
Computation of Amortization Amount
For Amortized Property
At January 1, 2017
Electric Utility

FERC Account	Description	Plant Balance 01/01/2017	Allocated Reserve 01/01/2017	Theoretical Reserve 01/01/2017	Reserve Difference	Remaining Life	Amortize Reserve Difference
Intangible							
303	Intangible Computer Software - 5 Year	115,172,555	72,443,511	77,704,767	(5,261,257)	2.14	2,453,471
	Total Intangible	115,172,555	72,443,511	77,704,767	(5,261,257)		2,453,471
General							
391	Office Furniture & Equipment	27,593,861	14,947,880	13,486,891	1,460,989	10.22	(142,888)
391	Network Equipment	32,398,061	11,957,884	10,809,106	1,148,778	4.00	(287,324)
392	Transportation Equipment - Automobiles	1,108,813	391,080	352,850	38,230	6.65	(5,749)
392	Transportation Equipment - Light Trucks	32,832,470	19,387,112	18,141,619	1,245,493	5.03	(247,756)
392	Transportation Equipment - Trailers	17,878,078	5,631,534	5,107,733	523,801	7.71	(67,898)
392	Transportation Equipment - Heavy Trucks	97,589,361	37,083,215	33,922,126	3,161,090	7.50	(421,554)
393	Stores Equipment	1,648,791	790,289	715,144	75,145	11.33	(6,635)
394	Tools, Shop & Garage Equipment	81,301,137	33,694,832	30,556,536	3,138,296	9.38	(334,430)
395	Laboratory Equipment	3,209,733	1,630,248	1,487,920	142,328	5.36	(26,532)
396	Power Operated Equipment	45,134,817	15,825,286	14,318,885	1,506,401	7.52	(200,287)
397	Communication Equipment	17,117,461	11,636,242	10,799,860	836,381	3.73	(224,517)
397	Communication Equipment - Two Way	6,532,362	669,209	603,791	65,418	9.08	(7,208)
397	Communication Equipment - AES	7,071,726	3,976,600	3,587,868	388,732	7.39	(52,605)
397	Communication Equipment - EMS	47,275,858	8,169,456	7,370,853	798,604	12.66	(63,074)
398	Miscellaneous Equipment	2,723,841	2,211,897	2,004,226	207,671	4.06	(51,122)
	Total General	421,416,370	168,002,764	153,265,408	14,737,356		(2,139,579)
	Total Electric Intangible and General	536,588,924	240,446,274	230,970,175	9,476,099		313,892

Excluding Fully Accrued Assets

FERC Account	Description	Plant Balance 01/01/2017	Allocated Reserve 01/01/2017	Amortization Life	Net Salvage %	Annual Amortization	Accrual For Reserve Difference	Total Amortization	Amortization Rate
Intangible									
303	Intangible Computer Software - 5 Year	87,361,384	44,632,341	5.00	0.00%	17,472,277	2,453,471	19,925,748	22.81%
	Total Intangible	87,361,384	44,632,341			17,472,277	2,453,471	19,925,748	
General									
391	Office Furniture & Equipment	27,593,861	14,947,880	20.00	0.00%	1,379,693	(142,888)	1,236,805	4.48%
391	Network Equipment	32,398,061	11,957,884	6.00	0.00%	5,399,677	(287,324)	5,112,352	15.78%
392	Transportation Equipment - Automobiles	1,108,813	391,080	10.00	5.00%	105,337	(5,749)	99,589	8.98%
392	Transportation Equipment - Light Trucks	26,592,763	13,147,406	10.00	10.00%	2,393,349	(247,756)	2,145,592	8.07%
392	Transportation Equipment - Trailers	17,878,078	5,631,534	12.00	20.00%	1,191,872	(67,898)	1,123,974	6.29%
392	Transportation Equipment - Heavy Trucks	93,469,576	32,963,431	12.00	15.00%	6,620,762	(421,554)	6,199,207	6.63%
393	Stores Equipment	1,648,791	790,289	20.00	0.00%	82,440	(6,635)	75,804	4.60%
394	Tools, Shop & Garage Equipment	81,113,250	33,506,944	15.00	0.00%	5,407,550	(334,430)	5,073,120	6.25%
395	Laboratory Equipment	3,209,733	1,630,248	10.00	0.00%	320,973	(26,532)	294,441	9.17%
396	Power Operated Equipment	45,134,817	15,825,286	12.00	15.00%	3,197,050	(200,287)	2,996,763	6.64%
397	Communication Equipment	16,958,859	11,477,639	10.00	0.00%	1,695,886	(224,517)	1,471,369	8.68%
397	Communication Equipment - Two Way	6,532,362	669,209	10.00	0.00%	653,236	(7,208)	646,028	9.89%
397	Communication Equipment - AES	7,071,726	3,976,600	15.00	0.00%	471,448	(52,605)	418,844	5.92%
397	Communication Equipment - EMS	47,275,858	8,169,456	15.00	0.00%	3,151,724	(63,074)	3,088,650	6.53%
398	Miscellaneous Equipment	2,657,198	2,145,253	15.00	0.00%	177,147	(51,122)	126,025	4.74%
	Total General	410,643,745	157,230,139			32,248,143	(2,139,579)	30,108,564	
	Total Electric Intangible & General	498,005,130	201,862,480			49,720,419	313,892	50,034,312	

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Gas Utility

FERC Account	Description	Plant Balance 01/01/2017	Allocated Reserve 01/01/2017	Theoretical Reserve 01/01/2017	Reserve Difference	Remaining Life	Amortize Reserve Difference
Intangible							
303	Intangible Computer Software - 10 Year	7,256,644	5,122,739	5,090,801	31,937.94	2.58	(12,369)
303	Intangible Computer Software - 5 Year	234,274	85,975	81,996	3,978.61	6.50	(612)
	Total Intangible	7,490,919	5,208,713	5,172,797	35,917		(12,981)
General							
391	Office Furniture & Equipment	906,378	467,586	299,696	167,890	13.39	(12,541)
391	Network Equipment	38,023	25,279	15,843	9,436	3.50	(2,696)
392	Transportation Equipment - Automobiles	376,943	67,568	42,346	25,222	8.82	(2,860)
392	Transportation Equipment - Light Trucks	6,054,537	3,889,243	2,961,227	928,016	5.49	(169,051)
392	Transportation Equipment - Trailers	1,504,110	753,603	550,626	202,977	6.84	(29,686)
392	Transportation Equipment - Heavy Trucks	8,425,887	5,125,059	3,787,150	1,337,909	6.39	(209,494)
393	Stores Equipment	10,091	4,428	2,775	1,653	14.50	(114)
394	Tools, Shop & Garage Equipment	6,257,777	2,797,083	1,878,476	918,606	10.40	(88,335)
396	Power Operated Equipment	2,858,219	946,052	622,370	323,682	8.93	(36,263)
397	Communication Equipment	4,722,283	4,554,658	3,635,958	918,700	2.30	(399,361)
397	Communication Equipment - Two Way	120,072	15,970	10,009	5,961	9.17	(650)
397	Communication Equipment - AES	15,492,768	6,555,265	4,108,288	2,446,977	11.02	(222,001)
397	Communication Equipment - EMS	764,413	356,090	223,167	132,923	10.62	(12,515)
398	Miscellaneous Equipment	50,705	42,589	33,509	9,080	5.09	(1,785)
	Total General	47,582,206	25,600,471	18,171,440	7,429,031		(1,187,353)
	Total Gas Intangible & General	55,073,125	30,809,184	23,344,237	7,464,947		(1,200,334)

Excluding Fully Accrued Assets

FERC Account	Description	Plant Balance 01/01/2017	Allocated Reserve 01/01/2017	Amortization Life	Net Salvage %	Annual Amortization	Accrual For Reserve Difference	Total Amortization	Amortization Rate
Intangible									
303	Intangible Computer Software - 5 Year	4,194,027	2,060,121	5	0	838,805	(12,369)	826,436	19.71%
303	Intangible Computer Software - 10 Year	234,274	81,996	10	0	23,427	(612)	22,815	9.74%
	Total Intangible	4,428,301	2,142,117			862,233	(12,981)	849,251	
General									
391	Office Furniture & Equipment	906,378	468,787	20	0.00%	45,319	(12,541)	32,778	3.62%
391	Network Equipment	38,023	25,348	6	0.00%	6,337	(2,696)	3,641	9.58%
392	Transportation Equipment - Automobiles	376,943	67,753	10	5.00%	35,810	(2,860)	32,949	8.74%
392	Transportation Equipment - Light Trucks	5,207,054	3,044,907	10	10.00%	468,635	(169,051)	299,584	5.75%
392	Transportation Equipment - Trailers	1,453,858	704,544	12	20.00%	96,924	(29,686)	67,238	4.62%
392	Transportation Equipment - Heavy Trucks	7,700,813	4,406,250	12	15.00%	545,474	(209,494)	335,981	4.36%
393	Stores Equipment	10,091	4,440	20	0.00%	505	(114)	391	3.87%
394	Tools, Shop & Garage Equipment	6,316,850	2,861,461	15	0.00%	421,123	(88,335)	332,788	5.27%
396	Power Operated Equipment	2,858,219	947,870	12	15.00%	202,457	(36,263)	166,194	5.81%
397	Communication Equipment	4,722,283	4,556,223	10	0.00%	472,228	(399,361)	72,867	1.54%
397	Communication Equipment - Two Way	120,072	16,014	10	0.00%	12,007	(650)	11,357	9.46%
397	Communication Equipment - AES	15,492,768	6,573,194	15	0.00%	1,032,851	(222,001)	810,850	5.23%
397	Communication Equipment - EMS	764,413	357,064	15	0.00%	50,961	(12,515)	38,446	5.03%
398	Miscellaneous Equipment	50,705	2,878	15	0.00%	3,380	(1,785)	1,596	3.15%
	Total General	46,018,470	24,036,734			3,394,012	(1,187,353)	2,206,659	
	Total Gas Intangible & General	50,446,771	26,178,851			4,256,244	(1,200,334)	3,055,910	

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Common Utility

FERC Account	Account Description	Plant Balance 01/01/2017	Allocated Reserve 01/01/2017	Theoretical Reserve 01/01/2017	Reserve Difference	Remaining Life	Amortize Reserve Difference
Intangible							
303	Intangible Computer Software - 3 Year	7,673,530	7,673,530	7,673,530	0	0.00	0
303	Intangible Computer Software - 5 Year	197,541,349	133,587,921	137,960,011	(4,372,090)	2.70	1,617,774
303	Intangible Computer Software - 7 Year	44,140,612	44,140,612	44,140,612	0	0.00	0
303	Intangible Computer Software - 10 Year	68,449,240	61,860,387	62,199,795	(339,408)	6.14	55,296
303	Intangible Computer Software - 15 Year	61,015,418	3,523,252	3,856,103	(332,851)	14.05	23,687
	Total Intangible	378,820,150	250,785,703	255,830,052	(5,044,349)		1,696,756
General							
391	Office Furniture & Equipment	27,141,560	15,321,726	14,505,093	816,633	10.44	(78,237)
391	Network Equipment	100,446,164	46,842,989	43,560,690	3,282,299	2.83	(1,159,189)
392	Transportation Equipment - Automobiles	823,465	290,391	270,044	20,346	6.55	(3,107)
392	Transportation Equipment - Light Trucks	3,431,469	1,949,727	1,924,358	25,369	3.81	(6,667)
392	Transportation Equipment - Trailers	1,099,687	661,080	622,073	39,008	4.20	(9,292)
392	Transportation Equipment - Heavy Trucks	5,505,442	3,756,624	3,612,498	144,126	4.17	(34,598)
393	Stores Equipment	246,162	44,140	41,047	3,093	16.67	(186)
394	Tools, Shop & Garage Equipment	4,041,708	1,492,666	1,389,262	103,404	9.87	(10,476)
395	Laboratory Equipment	0	0	0	0	0.00	0
396	Power Operated Equipment	990,912	565,370	545,459	19,912	6.74	(2,953)
397	Communication Equipment	964,432	831,102	790,286	40,815	2.43	(16,778)
397	Communication Equipment - Two Way	75,068	4,036	3,753	283	9.50	(30)
398	Miscellaneous Equipment	582,227	420,760	400,574	20,186	4.68	(4,313)
	Total General	145,348,298	72,180,609	67,665,137	4,515,473		(1,325,825)
	Total Common Intangible & General	524,168,448	322,966,313	323,495,189	(528,876)		370,931

Common Utility

Excluding Fully Accrued Assets

FERC Account	Description	Plant Balance 01/01/2017	Allocated Reserve 01/01/2017	Amortization Life	Net Salvage %	Annual Amortization	Accrual For Reserve Difference	Total Amortization	Amortization Rate	
Intangible										
303	Intangible Computer Software - 3 Year	0	0	3.00	0.00%	0	0	0	33.33%	(2)
303	Intangible Computer Software - 5 Year	110,232,298	46,278,871	5.00	0.00%	22,046,460	1,617,774	23,664,233	21.47%	
303	Intangible Computer Software - 7 Year	0	0	7.00	0.00%	0	0	0	14.29%	(2)
303	Intangible Computer Software - 10 Year	10,181,505	3,592,653	10.00	0.00%	1,018,150	55,296	1,073,446	10.54%	
303	Intangible Computer Software - 15 Year	61,015,418	3,523,252	15.00	0.00%	4,067,695	23,687	4,091,382	6.71%	
	Total Intangible	181,429,222	53,394,775			27,132,305	1,696,756	28,829,061		

(2) Rate if new plant is added

General										
391	Office Furniture & Equipment	24,212,478	12,392,643	20	0.00%	1,210,624	(78,237)	1,132,387	4.68%	
391	Network Equipment	100,449,425	46,846,249	5	0.00%	20,089,885	(1,159,189)	18,930,696	18.85%	
392	Transportation Equipment - Automobiles	823,465	290,391	10	5.00%	78,229	(3,107)	75,122	9.12%	
392	Transportation Equipment - Light Trucks	3,406,217	1,924,475	10	10.00%	306,560	(6,667)	299,892	8.80%	
392	Transportation Equipment - Trailers	995,338	556,732	12	20.00%	66,356	(9,292)	57,063	5.73%	
392	Transportation Equipment - Heavy Trucks	4,253,089	2,504,271	12	15.00%	301,260	(34,598)	266,663	6.27%	
393	Stores Equipment	246,162	44,140	20	0.00%	12,308	(186)	12,123	4.92%	
394	Tools, Shop & Garage Equipment	4,030,816	1,481,774	15	0.00%	268,721	(10,476)	258,245	6.41%	
395	Laboratory Equipment	0	0	10	0.00%	0	0	0	10.00%	
396	Power Operated Equipment	709,729	284,187	12	15.00%	50,272	(2,953)	47,320	6.67%	
397	Communication Equipment	715,864	582,533	10	0.00%	71,586	(16,778)	54,808	7.66%	
397	Communication Equipment - Two Way	75,068	4,036	10	0.00%	7,507	(30)	7,477	9.96%	
398	Miscellaneous Equipment	582,227	420,760	15	0.00%	38,815	(4,313)	34,502	5.93%	
	Total General	140,499,879	67,332,190			22,502,124	(1,325,825)	21,176,299		
	Total Common Intangible & General	321,929,101	120,726,966			49,634,429	370,931	50,005,360		

APPENDIX B

Depreciation Expense Comparison

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy
Comparison of Present and Proposed Accruals
Average Service Life
Electric Utility

FERC Account	Account Description	Plant Balance 01/01/2017	Fully Accrued	Adjusted Plant Balance 01/01/2017	Present Annual Rate	Present Annual Accrual	Proposed Annual Rate	Proposed Annual Accrual	Proposed Less Present Accrual
Transmission									
352	Structures & Improvements	103,086,366		103,086,366	1.47	1,515,976	1.51%	1,556,604	40,628
353	Station Equipment	1,181,449,210		1,181,449,210	1.96	23,207,038	2.07%	24,455,999	1,248,961
354	Towers & Fixtures	118,631,858		118,631,858	1.93	2,287,900	1.85%	2,194,689	(93,211)
355	Poles & Fixtures	1,330,556,061		1,330,556,061	2.18	28,971,785	2.43%	32,332,512	3,360,727
356	Overhead Conductor & Devices	532,704,102		532,704,102	2.06	10,992,307	2.03%	10,813,893	(178,414)
357	Underground Conduit	25,910,138		25,910,138	1.37	354,933	1.38%	357,560	2,627
358	Underground Conductor & Devices	30,710,573		30,710,573	1.82	558,374	2.12%	651,064	92,690
	Total Transmission	3,323,048,309		3,323,048,309		67,888,314		72,362,322	4,474,008
Distribution - Minnesota Only									
361	Structures & Improvements	43,721,596		43,721,596	2.17	947,301	2.07%	905,037	(42,264)
362	Station Equipment	552,978,032		552,978,032	2.18	12,064,975	2.37%	13,105,579	1,040,604
364	Poles, Towers & Fixtures	343,536,905		343,536,905	4.55	15,615,314	4.69%	16,111,881	496,567
365	Overhead Conductor & Devices	373,235,852		373,235,852	3.08	11,484,180	3.21%	11,980,871	496,691
366	Underground Conduit	261,312,548		261,312,548	2.12	5,527,765	2.15%	5,618,220	90,454
367	Underground Conductor & Devices	967,850,933		967,850,933	2.22	21,507,799	2.25%	21,776,646	268,847
369	Services - Overhead	71,641,753		71,641,753	4.25	3,044,774	4.43%	3,173,730	128,955
369	Services - Underground	185,773,119		185,773,119	2.56	4,757,604	2.40%	4,458,555	(299,049)
373	Street Lighting & Signal Systems	64,184,329		64,184,329	4.66	2,987,891	4.84%	3,106,522	118,630
	Total Distribution	2,864,235,067		2,864,235,067		77,937,604		80,237,040	2,299,436
General									
390	Structures & Improvements	63,508,306		63,508,306	2.11	1,337,017	2.27%	1,441,639	104,622
390	Leasehold Improvements	35,652		35,652	10.00	3,565	10.00%	3,565	-
	Total General	63,543,958		63,543,958		1,340,582		1,445,204	104,622
	Total Electric Utility	6,250,827,334		6,250,827,334		147,166,500		154,044,565	6,878,065

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy
Comparison of Present and Proposed Accruals
Average Service Life
Gas Utility

FERC Account	Account Description	Plant Balance 01/01/2017	Fully Accrued	Adjusted Plant Balance 01/01/2017	Present Annual Rate	Present Annual Accrual	Proposed Annual Rate	Proposed Annual Accrual	Proposed Less Present Accrual
Transmission									
366	Structures & Improvements	1,130,639		1,130,639	2.02	22,830	1.15%	13,002	(9,828)
367	Mains	65,790,678		65,790,678	1.53	1,008,790	1.31%	861,858	(146,933)
369	Measure & Regulating Station Equipment	13,617,811		13,617,811	3.94	536,459	2.68%	364,957	(171,502)
	Total Transmission	80,539,128		80,539,128		1,568,080		1,239,818	(328,262)
Distribution - Minnesota Only									
375	Structures & Improvements	727,864		727,864	2.44	17,753	2.06%	14,994	(2,759)
376	Mains - Metallic	135,069,020		135,069,020	2.35	3,178,095	1.85%	2,498,777	(679,318)
376	Mains - Plastic	384,394,656		384,394,656	2.56	9,823,419	2.05%	7,880,090	(1,943,329)
378	Measure & Regulating Station Equipment - General	22,768,672		22,768,672	3.29	748,969	3.18%	724,044	(24,926)
379	Measure & Regulating Station Equipment - City Gate	1,392,566		1,392,566	2.68	37,379	2.63%	36,624	(755)
380	Services - Metallic	12,590,915		12,590,915	3.50	440,682	2.06%	259,373	(181,309)
380	Services - Plastic	272,681,597		272,681,597	3.33	9,089,387	2.82%	7,689,621	(1,399,766)
	Total Distribution	829,625,290		829,625,290		23,335,684		19,103,523	(4,232,160)
General									
390	Structures & Improvements	1,493,079		1,493,079	2.18	32,576	2.36%	35,237	2,660
	Total General	1,493,079		1,493,079		32,576		35,237	2,660
	Total Gas Utility	911,657,497		911,657,497		24,936,340		20,378,578	(4,557,762)

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy
Comparison of Present and Proposed Accruals
Average Service Life
Common Utility

FERC Account	Account Description	Plant Balance 01/01/2017	Fully Accrued	Adjusted Plant Balance 01/01/2017	Present Annual Rate	Present Annual Accrual	Proposed Annual Rate	Proposed Annual Accrual	Proposed Less Present Accrual
General									
390	Structures & Improvements	151,813,406		151,813,406	2.18	3,312,292	2.58%	3,916,786	604,493
390	Structures & Improvements - Leased	18,509,449		18,509,449	10.00	1,850,945	10.22%	1,891,666	40,721
	Total General	170,322,855		170,322,855		5,163,237		5,808,452	645,214
	Total Common Utility	170,322,855		170,322,855		5,163,237		5,808,452	645,214
	Total ASL All Utilities	7,332,807,686		7,332,807,686		177,266,077		180,231,595	2,965,517

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy
Comparison of Present and Proposed Accruals
Vintage Group
Electric Utility

FERC Account	Account Description	Plant Balance 01/01/2017	Fully Accrued	Adjusted Plant Balance 01/01/2017	Present Annual Rate	Present Annual Accrual	Proposed Annual Rate	Proposed Annual Accrual	Proposed Less Present Accrual
Intangible									
303	Intangible Computer Software - 5 Year	115,172,555	27,811,170	87,361,385	20.00	17,472,277	22.81%	19,927,132	2,454,855
	Total Intangible	115,172,555	27,811,170	87,361,385		17,472,277		19,927,132	2,454,855
General									
391	Office Furniture & Equipment	27,593,861	-	27,593,861	5.00	1,379,693	4.48%	1,236,205	(143,488)
391	Network Equipment	32,398,061	-	32,398,061	25.00	8,099,515	15.78%	5,112,414	(2,987,101)
392	Transportation Equipment - Automobiles	1,108,813	-	1,108,813	10.00	110,881	8.98%	99,571	(11,310)
392	Transportation Equipment - Light Trucks	32,832,470	6,239,706	26,592,763	8.33	2,216,064	8.07%	2,146,036	(70,028)
392	Transportation Equipment - Trailers	17,878,078	-	17,878,078	6.67	1,191,872	6.29%	1,124,531	(67,341)
392	Transportation Equipment - Heavy Trucks	97,589,361	4,119,785	93,469,576	7.14	6,676,398	6.63%	6,197,033	(479,365)
393	Stores Equipment	1,648,791	-	1,648,791	5.00	82,440	4.60%	75,844	(6,595)
394	Tools, Shop & Garage Equipment	81,301,137	187,888	81,113,250	6.67	5,407,550	6.25%	5,069,578	(337,972)
395	Laboratory Equipment	3,209,733	-	3,209,733	10.00	320,973	9.17%	294,333	(26,641)
396	Power Operated Equipment	45,134,817	-	45,134,817	8.33	3,761,235	6.64%	2,996,952	(764,283)
397	Communication Equipment	17,117,461.30	158,602	16,958,859	11.11	1,884,318	8.68%	1,472,029	(412,289)
		6,532,362.47	-	6,532,362	11.11	725,818	9.89%	646,051	(79,767)
397	Communication Equipment - AES	7,071,725.74	-	7,071,726	6.67	471,448	5.92%	418,646	(52,802)
397	Communication Equipment - EMS	47,275,857.53	-	47,275,858	6.67	3,151,724	6.53%	3,087,113	(64,610)
398	Miscellaneous Equipment	2,723,841	66,643	2,657,198	6.67	177,147	4.74%	125,951	(51,195)
	Total General	421,416,370	10,772,624	410,643,745		35,657,075		30,102,288	(5,554,788)
Distribution - Minnesota Only (Vintage Group Treatment)		Plant Balance 01/01/2017	Fully Accrued	Adjusted Plant Balance 01/01/2017					
368	Line Transformers	372,629,100	0.00	372,629,100	3.28	12,226,892	3.23%	12,035,920	(190,972)
368	Line Capacitors	18,759,258	3,570,694.95	15,188,563	4.40	668,297	4.20%	637,920	(30,377)
370	Meters	96,316,591	41,953,643	54,362,948	6.67	3,624,197	6.90%	3,751,043	126,847
	Total Distribution	487,704,949	45,524,338	442,180,610		16,519,386		16,424,883	(94,503)
	Total Electric Utility	1,024,293,873	84,108,133	940,185,740		69,648,738		66,454,302	(3,194,435)

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy
Comparison of Present and Proposed Accruals
Vintage Group
Gas Utility

FERC Account	Account Description	Plant Balance 01/01/2017	Fully Accrued	Adjusted Plant Balance 01/01/2017	Present Annual Rate	Present Annual Accrual	Proposed Annual Rate	Proposed Annual Accrual	Proposed Less Present Accrual
Intangible									
303	Intangible Computer Software - 5 Year	7,256,644	3,062,618	4,194,027	20.00	838,805	19.71%	826,643	(12,163)
303	Intangible Computer Software - 10 Year	234,274	-	234,274	10.00	23,427	9.74%	22,818	(609)
	Total Intangible	7,490,919	3,062,618	4,428,301		862,233		849,461	(12,772)
General									
391	Office Furniture & Equipment	906,378	-	906,378	5.00	45,319	3.62%	32,811	(12,508)
391	Network Equipment	38,023	-	38,023	25.00	9,506	9.58%	3,643	(5,863)
392	Transportation Equipment - Automobiles	376,943	-	376,943	10.00	37,694	8.74%	32,945	(4,749)
392	Transportation Equipment - Light Trucks	6,054,537	847,483	5,207,054	8.33	433,921	5.75%	299,406	(134,516)
392	Transportation Equipment - Trailers	1,504,110	50,252	1,453,858	6.67	96,924	4.62%	67,168	(29,756)
392	Transportation Equipment - Heavy Trucks	8,425,887	725,075	7,700,813	7.14	550,058	4.36%	335,755	(214,303)
393	Stores Equipment	10,091	-	10,091	5.00	505	3.87%	391	(114)
394	Tools, Shop & Garage Equipment	6,257,777	(59,073)	6,316,850	6.67	421,123	5.27%	332,898	(88,225)
396	Laboratory Equipment	2,858,219	-	2,858,219	8.33	238,185	5.81%	166,062	(72,122)
397	Communication Equipment	4,722,283	-	4,722,283	11.11	524,698	1.54%	72,723	(451,975)
397	Communication Equipment - Two Way	120,072	-	120,072	11.11	13,341	9.46%	11,359	(1,983)
397	Communication Equipment - AES	15,492,768	-	15,492,768	6.67	1,032,851	5.23%	810,272	(222,579)
397	Communication Equipment - EMS	764,413	-	764,413	6.67	50,961	5.03%	38,450	(12,511)
398	Miscellaneous Equipment	50,705	-	50,705	6.67	3,380	3.15%	1,597	(1,783)
	Total General	47,582,206	1,563,737	46,018,470		3,458,467		2,205,480	(1,252,987)

Distribution - Minnesota Only (Vintage Group Treatment)		Plant Balance 01/01/2017	Fully Accrued	Adjusted Plant Balance 01/01/2017	Present Annual Rate	Present Annual Accrual	Proposed Annual Rate	Proposed Annual Accrual	Proposed Less Present Accrual
381	Meters	105,068,640	12,890,367	92,178,273	5.15	4,747,181	4.32%	3,982,101	(765,080)
381	Meters - Telemetering	36,778	36,778	-	12.50	-	12.50%	-	-
383	House Regulators	10,070,258	-	10,070,258	5.00	-	0.00%	-	-
	Total Distribution	115,175,677	12,927,145	102,248,532		4,747,181		3,982,101	(765,080)
	Total Gas Utility	170,248,802	17,553,499	152,695,302		9,067,880		7,037,042	(2,030,839)

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy
Comparison of Present and Proposed Accruals
Vintage Group
Common Utility

FERC Account	Account Description	Plant Balance 01/01/2017	Fully Accrued	Adjusted Plant Balance 01/01/2017	Present Annual Rate	Present Annual Accrual	Proposed Annual Rate	Proposed Annual Accrual	Proposed Less Present Accrual
Intangible									
303	Intangible Computer Software - 3 Year	7,673,530	7,673,530	-	33.33	-	33.33%	-	-
303	Intangible Computer Software - 5 Year	197,541,349	87,309,050	110,232,298	20.00	22,046,460	21.47%	23,666,874	1,620,415
303	Intangible Computer Software - 7 Year	44,140,612	44,140,612	-	14.29	-	14.29%	-	-
303	Intangible Computer Software - 10 Year	68,449,240	58,267,735	10,181,505	10.00	1,018,150	10.54%	1,073,131	54,980
303	Intangible Computer Software - 15 Year	61,015,418		61,015,418	6.67	4,067,695	6.71%	4,094,135	26,440
	Total Intangible	378,820,150	197,390,928	181,429,222		27,132,305		28,834,140	1,701,835
General									
391	Office Furniture & Equipment	27,141,560	2,929,083	24,212,478	5.00	1,210,624	4.68%	1,133,144	(77,480)
391	Network Equipment	100,446,164	(3,261)	100,449,425	25.00	25,112,356	18.85%	18,934,717	(6,177,640)
392	Transportation Equipment - Automobiles	823,465	-	823,465	10.00	82,347	9.12%	75,100	(7,246)
392	Transportation Equipment - Light Trucks	3,431,469	25,252	3,406,217	8.33	283,851	8.80%	299,747	15,896
392	Transportation Equipment - Trailers	1,099,687	104,349	995,338	6.67	66,356	5.73%	57,033	(9,323)
392	Transportation Equipment - Heavy Trucks	5,505,442	1,252,353	4,253,089	7.14	303,792	6.27%	266,669	(37,123)
393	Stores Equipment	246,162	-	246,162	5.00	12,308	4.92%	12,111	(197)
394	Tools, Shop & Garage Equipment	4,041,708	10,892	4,030,816	6.67	268,721	6.41%	258,375	(10,346)
395	Laboratory Equipment	-	-	-	10.00	-	10.00%	-	-
396	Power Operated Equipment	990,912	281,183	709,729	8.33	59,144	6.67%	47,339	(11,805)
397	Communication Equipment	964,432	248,569	715,864	11.11	79,540	7.66%	54,835	(24,705)
397	Communication Equipment - Two Way	75,068	-	75,068	11.11	8,341	9.96%	7,477	(864)
398	Miscellaneous Equipment	582,227	-	582,227	6.67	38,815	5.93%	34,526	(4,289)
	Total General	145,348,298	4,848,419	140,499,879		27,526,196		21,181,073	(6,345,123)
	Total Common Utility	524,168,448	202,239,347	321,929,101		54,658,501		50,015,212	(4,643,288)
	Total Vintage All Utilities	1,718,711,122	303,900,979	1,414,810,143		133,375,119		123,506,557	(9,868,562)
	Total ASL and Vintage All Utilities	9,051,518,808	303,900,979	8,747,617,828		310,641,196		303,738,151	(6,903,045)
	Total Electric Utility	7,275,121,206	84,108,133	7,191,013,073		216,815,238		220,498,868	3,683,630
	Total Gas Utility	1,081,906,298	17,553,499	1,064,352,799		34,004,220		27,415,620	(6,588,601)
	Total Common Utility	694,491,303	202,239,347	492,251,956		59,821,738		55,823,664	(3,998,074)
	Total ASL and Vintage All Utilities	9,051,518,808	303,900,979	8,747,617,828		310,641,196		303,738,151	(6,903,045)

APPENDIX C

Depreciation Parameter Comparison

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy
Comparison of Present and Proposed Depreciation Rates
Average Service Life
Electric Utility

		Present			Proposed			Difference	
FERC Account	**Account Description**	**Average Life**	**Curve**	**Net Salvage**	**Average Life**	**Curve**	**Net Salvage**	**Life**	**Net Salvage**
Transmission									
352	Structures & Improvements	68	R5	0	70	R5	-5	2	-5
353	Station Equipment	56	R2	-10	56	R2	-15	0	-5
354	Towers & Fixtures	70	R4	-35	75	R4	-35	5	0
355	Poles & Fixtures	62	R2	-35	62	R2	-50	0	-15
356	Overhead Conductor & Devices	63	R1	-30	67	R1	-35	4	-5
357	Underground Conduit	73	R4	0	73	R4	0	0	0
358	Underground Conductor & Devices	55	R2	0	50	R3	-5	-5	-5
Distribution									
361	Structures & Improvements	60	R3	-30	63	R2.5	-30	3	0
362	Station Equipment	55	R1.5	-20	53	R2	-25	-2	-5
364	Poles, Towers & Fixtures	44	R1	-100	47	R1	-120	3	-20
365	Overhead Conductor & Devices	39	L0	-20	39	L0	-25	0	-5
366	Underground Conduit	52	R3	-10	56	R3	-20	4	-10
367	Underground Conductor & Devices	45	R2.5	0	49	R1.5	-10	4	-10
369	Services - Overhead	40	R1.5	-70	42	R1.5	-85	2	-15
369	Services - Underground	41	R4	-5	44	R4	-5	3	0
373	Street Lighting & Signal Systems	29	L0	-35	29	L0	-40	0	-5
General									
390	Structures & Improvements	57	R1.5	-20	55	R1.5	-20	-2	0
390	Leasehold Improvements	10	SQ	0	10	SQ	0	0	0

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy
Comparison of Present and Proposed Depreciation Rates
Average Service Life
Gas Utility

		Present			Proposed			Difference	
FERC Account	**Account Description**	**Average Life**	**Curve**	**Net Salvage**	**Average Life**	**Curve**	**Net Salvage**	**Life**	**Net Salvage**
Transmission									
366	Structures & Improvements	52	R3	-5	65	R4	-5	13	0
367	Mains	75	R2.5	-15	75	R2.5	-15	0	0
369	Measure & Regulating Station Equipment	33	R1.5	-30	40	R1	-30	7	0
Distribution									
375	Structures & Improvements	41	R5	0	50	R5	-5	9	-5
376	Mains - Metallic	51	R1.5	-20	63	R2	-25	12	-5
376	Mains - Plastic	45	R2.5	-15	54	R2.5	-20	9	-5
378	Measure & Regulating Station Equipment - General	38	R0.5	-25	38	R0.5	-25	0	0
379	Measure & Regulating Station Equipment - City Gate	38	R0.5	-2	38	R0.5	-5	0	-3
380	Services - Metallic	40	S3	-40	51	R3	-40	11	0
380	Services - Plastic	39	R2.5	-30	39	R2.5	-25	0	5
General									
390	Structures & Improvements	55	R1.5	-20	55	R1.5	-14	0	6

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy
Comparison of Present and Proposed Depreciation Rates
Average Service Life
Common Utility

		Present			Proposed			Difference	
FERC Account	**Account Description**	**Average Life**	**Curve**	**Net Salvage**	**Average Life**	**Curve**	**Net Salvage**	**Life**	**Net Salvage**
390	Structures & Improvements	55	R1.5	-20	50	L0	-25	-5	-5
390	Structures & Improvements - Leased	10	SQ	0	10	SQ	0	0	0

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy
Comparison of Present and Proposed Depreciation Rates
Vintage Group
Electric Utility

FERC Account	Account Description	Present Average Life	Present Curve	Present Net Salvage	Proposed Average Life	Proposed Curve	Proposed Net Salvage	Difference Life	Difference Net Salvage
Intangible									
303	Intangible Computer Software - 5 Year	5	(1)	0	5	(1)	0	0	0
General									
391	Office Furniture & Equipment	20	(1)	0	20	(1)	0	0	0
391	Network Equipment	4	(1)	0	6	(1)	0	2	0
392	Transportation Equipment - Automobiles	10	(1)	0	10	(1)	5	0	5
392	Transportation Equipment - Light Trucks	12	(1)	0	10	(1)	10	-2	10
392	Transportation Equipment - Trailers	15	(1)	0	12	(1)	20	-3	20
392	Transportation Equipment - Heavy Trucks	14	(1)	0	12	(1)	15	-2	15
393	Stores Equipment	20	(1)	0	20	(1)	0	0	0
394	Tools, Shop & Garage Equipment	15	(1)	0	15	(1)	0	0	0
395	Laboratory Equipment	10	(1)	0	10	(1)	0	0	0
396	Power Operated Equipment	12	(1)	0	12	(1)	15	0	15
397	Communication Equipment	9	(1)	0	10	(1)	0	1	0
397	Communication Equipment - Two Way	9	(1)	0	10	(1)	0	1	0
397	Communication Equipment - AES	15	(1)	0	15	(1)	0	0	0
397	Communication Equipment - EMS	15	(1)	0	15	(1)	0	0	0
398	Miscellaneous Equipment	15	(1)	0	15	(1)	0	0	0
Distribution (Vintage Group Treatment)									
368	Line Transformers	32	(1)	-5	32	(1)	-5	0	0
368	Line Capacitors	25	(1)	-10	25	(1)	-7	0	3
370	Meters - Old	20	(1)	0	20	(1)	-5	0	-5
370	Meters	15	(1)	0	15	(1)	-5	0	-5

(1) No curve is used for amortized accounts.

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy
Comparison of Present and Proposed Depreciation Rates
Vintage Group
Gas Utility

FERC Account	Account Description	Present Average Life	Present Curve	Present Net Salvage	Proposed Average Life	Proposed Curve	Proposed Net Salvage	Difference Life	Difference Net Salvage
Intangible									
303	Intangible Computer Software - 5 Year	5	(1)	0	5	(1)	0	0	0
303	Intangible Computer Software - 10 Year	10	(1)	0	10	(1)	0	0	0
General									
391	Office Furniture & Equipment	20	(1)	0	20	(1)	0	0	0
391	Network Equipment	4	(1)	0	6	(1)	0	2	0
392	Transportation Equipment - Automobiles	10	(1)	0	10	(1)	5	0	5
392	Transportation Equipment - Light Trucks	12	(1)	0	10	(1)	10	-2	10
392	Transportation Equipment - Trailers	15	(1)	0	12	(1)	20	-3	20
392	Transportation Equipment - Heavy Trucks	14	(1)	0	12	(1)	15	-2	15
393	Stores Equipment	20	(1)	0	20	(1)	0	0	0
394	Tools, Shop & Garage Equipment	15	(1)	0	15	(1)	0	0	0
395	Laboratory Equipment	10	(1)	0	10	(1)	0	0	0
396	Power Operated Equipment	12	(1)	0	12	(1)	15	0	15
397	Communication Equipment	9	(1)	0	10	(1)	0	1	0
397	Communication Equipment - Two Way	9	(1)	0	10	(1)	0	1	0
397	Communication Equipment - AES	15	(1)	0	15	(1)	0	0	0
397	Communication Equipment - EMS	15	(1)	0	15	(1)	0	0	0
398	Miscellaneous Equipment	15	(1)	0	15	(1)	0	0	0
Distribution (Vintage Group Treatment)									
381	Meters	20	(1)	-3	20	(1)	-5	0	-2
381	Meters - Telemetering	8	(1)	0	8	(1)	0	0	0
383	House Regulators	20	(1)	0	20	(1)	-1	0	-1

(1) No curve is used for amortized accounts.

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy
Comparison of Present and Proposed Depreciation Rates
Vintage Group
Common Utility

		Present			Proposed			Difference	
		Average Life	Curve	Net Salvage	Average Life	Curve	Net Salvage	Life	Net Salvage
303	Intangible Computer Software - 3 Year	3	(1)	0	3	(1)	0	0	0
303	Intangible Computer Software - 5 Year	5	(1)	0	5	(1)	0	0	0
303	Intangible Computer Software - 7 Year	7	(1)	0	7	(1)	0	0	0
303	Intangible Computer Software - 10 Year	10	(1)	0	10	(1)	0	0	0
303	Intangible Computer Software - 15 Year	15	(1)	0	15	(1)	0	0	0
General									
391	Office Furniture & Equipment	20	(1)	0	20	(1)	0	0	0
391	Network Equipment	4	(1)	0	5	(1)	0	1	0
392	Transportation Equipment - Automobiles	10	(1)	0	10	(1)	5	0	5
392	Transportation Equipment - Light Trucks	12	(1)	0	10	(1)	10	-2	10
392	Transportation Equipment - Trailers	15	(1)	0	12	(1)	20	-3	20
392	Transportation Equipment - Heavy Trucks	14	(1)	0	12	(1)	15	-2	15
393	Stores Equipment	20	(1)	0	20	(1)	0	0	0
394	Tools, Shop & Garage Equipment	15	(1)	0	15	(1)	0	0	0
395	Laboratory Equipment	10	(1)	0	10	(1)	0	0	0
396	Power Operated Equipment	12	(1)	0	12	(1)	15	0	15
397	Communication Equipment	9	(1)	0	10	(1)	0	1	0
397	Communication Equipment - Two Way	9	(1)	0	10	(1)	0	1	0
398	Miscellaneous Equipment	15	(1)	0	15	(1)	0	0	0

(1) No curve is used for amortized accounts.

APPENDIX D

Comparison of Book and Theoretical Depreciation Reserve

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy
Comparison of Actual and Theoretical Reserve
Electric Utility

FERC Account	Account Description	Plant Balance 01/01/2017	Recoverable Cost	Theoretical Reserve	Actual Reserve	Difference
Transmission						
352	Structure & Improvements	103,086,366	103,086,366	17,398,079	16,791,010	(607,070)
353	Station Equipment	1,181,449,210	1,181,449,210	275,895,262	266,220,136	(9,675,127)
354	Towers & Fixtures	118,631,858	118,631,858	68,909,593	66,493,064	(2,416,530)
355	Poles & Fixtures	1,330,556,061	1,330,556,061	195,211,295	188,365,602	(6,845,692)
356	Overhead Conductor & Devices	532,704,102	532,704,102	92,484,304	89,241,054	(3,243,250)
357	Underground Conduit	25,910,138	25,910,138	3,857,479	3,722,204	(135,275)
358	Underground Conductor & Devices	30,710,573	30,710,573	6,968,325	6,723,959	(244,366)
	Total Transmission	3,323,048,309	3,323,048,309	660,724,337	637,557,028	(23,167,309)
Distribution - Minnesota Only						
361	Structure & Improvements	43,721,596	43,721,596	14,204,039	14,082,032	(122,007)
362	Station Equipment	552,978,032	552,978,032	195,739,418	194,058,095	(1,681,323)
364	Poles, Towers & Fixtures	343,536,905	343,536,905	195,767,725	194,086,158	(1,681,566)
365	Overhead Conductor & Devices	373,235,852	373,235,852	102,847,356	101,963,938	(883,418)
366	Underground Conduit	261,312,548	261,312,548	77,733,025	77,065,329	(667,695)
367	Underground Conductor & Devices	967,850,933	967,850,933	269,040,527	266,729,577	(2,310,950)
369	Services - Overhead	71,641,753	71,641,753	54,408,242	53,940,897	(467,345)
369	Services - Underground	185,773,119	185,773,119	83,922,749	83,201,886	(720,863)
373	Street Lighting & Signal Systems	64,184,329	64,184,329	21,101,842	20,920,586	(181,256)
	Total Distribution	2,864,235,067	2,864,235,067	1,014,764,923	1,006,048,499	(8,716,423)
General						
390	Structures and Improvements	63,508,306	63,508,306	25,927,493	23,807,986	(2,119,507)
390	Leasehold Improvements	35,652	35,652	35,652	35,652	-
	Total General	63,543,958	63,543,958	25,963,144	23,843,637	(2,119,507)
	Total Electric Utility	6,250,827,334	6,250,827,334	1,701,452,404	1,667,449,165	(34,003,239)

Xcel Energy
Comparison of Actual and Theoretical Reserve
Gas Utility

FERC Account	Account Description	Plant Balance 01/01/2017	Recoverable Cost	Theoretical Reserve	Actual Reserve	Difference
Transmission						
366	Structure & Improvements	1,130,639	1,130,639	403,631	631,260	227,629
367	Mains	65,790,678	65,790,678	14,689,913	23,607,633	8,917,720
369	Measure & Regulating Station Equipment	13,617,811	13,617,811	3,924,334	6,322,674	2,398,340
	Total Transmission	80,539,128	80,539,128	19,017,879	30,561,568	11,543,689
Distribution - Minnesota Only						
375	Structure & Improvements	727,864	727,864	64,516	78,795	14,279
376	Mains - Metallic	135,069,020	135,069,020	38,610,427	47,649,540	9,039,114
376	Mains - Plastic	384,394,656	384,394,656	112,391,017	138,702,955	26,311,938
378	Measure & Regulating Station Equipment - General	22,768,672	22,768,672	3,670,958	4,523,719	852,761
379	Measure & Regulating Station Equipment - City Gate	1,392,566	1,392,566	246,046	303,648	57,602
380	Services - Metallic	12,590,915	12,590,915	9,287,056	11,375,605	2,088,549
380	Services - Plastic	272,681,597	272,681,597	115,177,977	142,142,133	26,964,156
	Total Distribution	829,625,290	829,625,290	279,447,997	344,776,397	65,328,400
General						
390	Structure & Improvements	1,493,079	1,493,079	269,011	70,882	(198,129)
	Total Gas Utility	911,657,497	911,657,497	298,734,887	375,408,846	76,673,959

Xcel Energy
Comparison of Actual and Theoretical Reserve
Common Utility

FERC Account	Account Description	Plant Balance 01/01/2017	Recoverable Cost	Theoretical Reserve	Actual Reserve	Difference
General						
390	Structures & Improvements	151,813,406	151,813,406	26,814,057	21,297,336	(5,516,722)
390	Structures & Improvements - Leased	18,509,449	18,509,449	1,774,458	1,409,381	(365,077)
	Total Common Utility	170,322,855	170,322,855	28,588,515	22,706,717	(5,881,799)
	Total All Utilities	7,332,807,686	7,332,807,686	2,028,775,806	2,065,564,727	36,788,921

Xcel Energy
Comparison of Actual and Theoretical Reserve
Electric Utility
Amortized Acct

FERC Account	Account Description	Plant Balance 01/01/2017	Fully Accrued	Recoverable Cost	Theoretical Reserve	Actual Reserve	Difference
Intangible							
303	Intangible Computer Software - 5 Year	115,172,555	27,811,170	87,361,384	49,893,597	44,632,341	(5,261,257)
	Total Intangible	115,172,555	27,811,170	87,361,384	49,893,597	44,632,341	(5,261,257)
General						-	
391	Office Furniture & Equipment	27,593,861	-	27,593,861	13,486,891	14,947,880	1,460,989
391	Network Equipment	32,398,061	-	32,398,061	10,809,106	11,957,884	1,148,778
392	Transportation Equipment - Automobiles	1,108,813	-	1,108,813	352,850	391,080	38,230
392	Transportation Equipment - Light Trucks	32,832,470	6,239,706	26,592,763	11,901,913	13,147,406	1,245,493
392	Transportation Equipment - Trailers	17,878,078	-	17,878,078	5,107,733	5,631,534	523,801
392	Transportation Equipment - Heavy Trucks	97,589,361	4,119,785	93,469,576	29,802,341	32,963,431	3,161,090
393	Stores Equipment	1,648,791	-	1,648,791	715,144	790,289	75,145
394	Tools, Shop & Garage Equipment	81,301,137	187,888	81,113,250	30,368,648	33,506,944	3,138,296
395	Laboratory Equipment	3,209,733	-	3,209,733	1,487,920	1,630,248	142,328
396	Power Operated Equipment	45,134,817	-	45,134,817	14,318,885	15,825,286	1,506,401
397	Communication Equipment	17,117,461	158,602	16,958,859	10,641,258	11,477,639	836,381
397	Communication Equipment - Two Way	6,532,362	-	6,532,362	603,791	669,209	65,418
397	Communication Equipment - AES	7,071,726	-	7,071,726	3,587,868	3,976,600	388,732
397	Communication Equipment - EMS	47,275,858	-	47,275,858	7,370,853	8,169,456	798,604
398	Miscellaneous Equipment	2,723,841	66,643	2,657,198	1,937,582	2,145,253	207,671
	Total General	421,416,370	10,772,624	410,643,745	142,492,783	157,230,139	14,737,356
Distribution - Minnesota Only (Vintage Group Treatment)							
368	Line Transformers	372,629,100	-	372,629,100	167,927,992	171,239,942	3,311,950
368	Line Capacitors	18,759,258	3,570,695	15,188,563	7,990,287	8,150,381	160,095
370	Meters	96,316,591	41,953,643	54,362,948	24,217,649	24,702,877	485,229
	Total Distribution	487,704,949	45,524,338	442,180,610	200,135,927	204,093,201	3,957,273
	Total Electric Utility	1,024,293,873	84,108,133	940,185,740	392,522,307	405,955,680	13,433,373

Xcel Energy
Comparison of Actual and Theoretical Reserve
Gas Utility

Amortized Acct FERC Account	Account Description	Plant Balance 01/01/2017	Fully Accrued	Recoverable Cost	Theoretical Reserve	Actual Reserve	Difference
Intangible							
303	Intangible Computer Software - 5 Year	7,256,644	3,062,618	4,194,027	2,028,183	2,060,121	31,938
303	Intangible Computer Software - 10 Year	234,274	-	234,274	81,996	85,975	3,979
	Total Intangible	7,490,919	3,062,618	4,428,301	2,110,179	2,146,096	35,917
General							
391	Office Furniture & Equipment	906,378	-	906,378	299,696	467,586	167,890
391	Network Equipment	38,023	-	38,023	15,843	25,279	9,436
392	Transportation Equipment - Automobiles	376,943	-	376,943	42,346	67,568	25,222
392	Transportation Equipment - Light Trucks	6,054,537	847,483	5,207,054	2,113,744	3,041,760	928,016
392	Transportation Equipment - Trailers	1,504,110	50,252	1,453,858	500,374	703,350	202,977
392	Transportation Equipment - Heavy Trucks	8,425,887	725,075	7,700,813	3,062,075	4,399,984	1,337,909
393	Stores Equipment	10,091	-	10,091	2,775	4,428	1,653
394	Tools, Shop & Garage Equipment	6,257,777	(59,073)	6,316,850	1,937,549	2,856,156	918,606
396	Power Operated Equipment	2,858,219	-	2,858,219	622,370	946,052	323,682
397	Communication Equipment	4,722,283	-	4,722,283	3,635,958	4,554,658	918,700
397	Communication Equipment - Two Way	120,072	-	120,072	10,009	15,970	5,961
397	Communication Equipment - AES	15,492,768	-	15,492,768	4,108,288	6,555,265	2,446,977
397	Communication Equipment - EMS	764,413	-	764,413	223,167	356,090	132,923
398	Miscellaneous Equipment	50,705	-	50,705	33,509	42,589	9,080
	Total General	47,582,206	1,563,737	46,018,470	16,607,703	24,036,734	7,429,031
Distribution - Minnesota Only (Vintage Group Treatment)							
381	Meters	105,068,640	12,890,367	92,178,273	49,567,409	57,890,884	8,323,475
381	Meters - Telemetering	36,778	36,778	-	-	-	-
383	House Regulators	10,070,258	-	10,070,258	10,170,961	10,170,961	-
	Total Distribution	115,175,677	12,927,145	102,248,532	59,738,370	68,061,845	8,323,475
	Total Gas Utility	170,248,802	17,553,499	152,695,302	78,456,252	94,244,675	15,788,422

Xcel Energy
Comparison of Present and Proposed Accruals
Common Utility

Vintage Group

FERC Account	Account Description	Plant Balance 01/01/2017	Fully Accrued	Recoverable Cost	Theoretical Reserve	Actual Reserve	Difference
Intangible							
303.004	Computer Software- 3 Year	7,673,530	7,673,530	-	-	-	-
303.004	Computer Software- 5 Year	197,541,349	87,309,050	110,232,298	50,650,961	46,278,871	(4,372,090)
303.004	Computer Software- 7 Year	44,140,612	44,140,612	-	-	-	
303.004	Computer Software- 10 Year	68,449,240	58,267,735	10,181,505	3,932,060	3,592,653	(339,408)
303	Computer Software- 15 Year	61,015,418	-	61,015,418	3,856,103	3,523,252	(332,851)
	Total Intangible	378,820,150	197,390,928	181,429,222	58,439,124	53,394,775	(5,044,349)
General Plant							
391	Office Furniture & Equipment	27,141,560	2,929,083	24,212,478	11,576,010	12,392,643	816,633
391	Network Equipment	100,446,164	(3,261)	100,449,425	43,563,951	46,846,249	3,282,299
392	Transportation Equipment - Automobiles	823,465	-	823,465	270,044	290,391	20,346
392	Transportation Equipment - Light Trucks	3,431,469	25,252	3,406,217	1,899,106	1,924,475	25,369
392	Transportation Equipment - Trailers	1,099,687	104,349	995,338	517,724	556,732	39,008
392	Transportation Equipment - Heavy Trucks	5,505,442	1,252,353	4,253,089	2,360,145	2,504,271	144,126
393	Stores Equipment	246,162	-	246,162	41,047	44,140	3,093
394	Tools, Shop & Garage Equipment	4,041,708	10,892	4,030,816	1,378,370	1,481,774	103,404
395	Laboratory Equipment	-	-	-	-	-	-
396	Power Operated Equipment	990,912	281,183	709,729	264,275	284,187	19,912
397	Communication Equipment	964,432	248,569	715,864	541,718	582,533	40,815
397	Communication Equipment - Two Way	75,068	-	75,068	3,753	4,036	283
398	Miscellaneous Equipment	582,227	-	582,227	400,574	420,760	20,186
				-			
	Total General	145,348,298	4,848,419	140,499,879	62,816,718	67,332,190	4,515,473
	Total Common Utility	524,168,448	202,239,347	321,929,101	121,255,842	120,726,966	(528,876)
	Total Vintage All Utilities	1,718,711,122	303,900,979	1,414,810,143	592,234,402	620,927,321	28,692,919
	Total ASL and Vintage All Utilities	9,051,518,808	303,900,979	8,747,617,828	2,621,010,208	2,686,492,048	65,481,840

APPENDIX E

Net Salvage Analysis

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant
Transmission Structures & Improvements
Account 352
1950-2016

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. %
1950	896	1,731	1,775	(44)	-4.91%									
1951	1,487	199	528	(329)	-22.13%	-15.65%								
1952	2,385	503	316	187	7.84%	-3.67%	-3.90%							
1953	538	38	246	(208)	-38.66%	-0.72%	-7.94%	-7.43%						
1954	11,453	1,211	514	697	6.09%	4.08%	4.70%	2.19%	1.81%					
1955	3,562	69	424	(355)	-9.97%	2.28%	0.86%	1.79%	-0.04%	-0.26%				
1956	181	50	(8)	58	32.04%	-7.93%	2.63%	1.22%	2.09%	0.26%	0.03%			
1957	3,790	4,473	371	4,102	108.23%	104.76%	50.51%	23.71%	21.99%	20.45%	17.75%	16.91%		
1958	698	-	387	(387)	-55.44%	82.78%	80.81%	41.53%	20.91%	19.32%	18.11%	15.63%	14.89%	
1959	3,809	1,309	499	810	21.27%	9.39%	54.54%	54.06%	35.12%	20.96%	19.63%	18.56%	16.40%	15.73%
1960	6,773	-	1,048	(1,048)	-15.47%	-2.25%	-5.54%	23.07%	23.18%	16.90%	12.81%	11.91%	11.62%	10.17%
1961	-	-	4	(4)	NA	-15.53%	-2.29%	-5.58%	23.05%	23.15%	16.88%	12.80%	11.90%	11.61%
1962	-	-	-	0	NA	NA	-15.53%	-2.29%	-5.58%	23.05%	23.15%	16.88%	12.80%	11.90%
1963	7766	-	-	0	0.00%	0.00%	-0.05%	-7.24%	-1.32%	-3.30%	15.21%	15.34%	11.95%	10.18%
1964	847	63	169	(106)	-12.51%	-1.23%	-1.23%	-1.28%	-7.53%	-1.81%	-3.69%	14.22%	14.35%	11.19%
1965	-	-	-	0	NA	-12.51%	-1.23%	-1.23%	-1.28%	-7.53%	-1.81%	-3.69%	14.22%	14.35%
1966	1820	-	899	(899)	-49.40%	-49.40%	-37.68%	-9.63%	-9.63%	-9.67%	-11.96%	-5.93%	-7.53%	9.68%
1967	-	-	-	0	NA	-49.40%	-49.40%	-37.68%	-9.63%	-9.63%	-9.67%	-11.96%	-5.93%	-7.53%
1968	1262	157	116	41	3.25%	3.25%	-27.84%	-27.84%	-24.54%	-8.24%	-8.24%	-8.28%	-10.92%	-5.41%
1969	1221	-	-	0	0.00%	1.65%	1.65%	-19.94%	-19.94%	-18.72%	-7.46%	-7.46%	-7.49%	-10.24%
1970	67	-	272	(272)	-405.97%	-21.12%	-9.06%	-9.06%	-25.86%	-25.86%	-23.69%	-9.52%	-9.52%	-9.55%
1971	7298	82	-	82	1.12%	-2.58%	-2.21%	-1.51%	-1.51%	-8.98%	-8.98%	-9.22%	-5.69%	-5.69%
1972	1105	100	181	(81)	-7.33%	0.01%	-3.20%	-2.80%	-2.10%	-2.10%	-8.84%	-8.84%	-9.07%	-5.77%
1973	-	150	304	(154)	NA	-21.27%	-1.82%	-5.02%	-4.39%	-3.51%	-3.51%	-10.04%	-10.04%	-10.20%
1974	-	-	-	0	NA	NA	-21.27%	-1.82%	-5.02%	-4.39%	-3.51%	-3.51%	-10.04%	-10.04%
1975	-	-	144	(144)	NA	NA	NA	-34.30%	-3.53%	-6.72%	-5.87%	-4.82%	-4.82%	-11.17%
1976	906	30	20	10	1.10%	-14.79%	-14.79%	-31.79%	-18.35%	-3.08%	-5.96%	-5.28%	-4.37%	-4.37%
1977	7646	30,541	1,288	29,253	382.59%	342.18%	340.49%	340.49%	338.69%	299.10%	170.84%	168.57%	157.29%	147.32%
1978	862	-	29	(29)	-3.36%	343.49%	310.54%	309.01%	309.01%	307.37%	274.31%	162.41%	160.28%	150.04%
1979	763	-	-	0	0.00%	-1.78%	315.22%	287.26%	285.84%	285.84%	284.33%	255.76%	155.74%	153.72%
1980	7535	527	465	62	0.82%	0.75%	0.36%	174.26%	165.40%	164.59%	164.59%	163.72%	153.67%	111.04%
1981	1415	-	95	(95)	-6.71%	-0.37%	-0.34%	-0.59%	160.21%	152.67%	151.92%	151.92%	151.11%	142.46%
1982	4801	-	50	(50)	-1.04%	-2.33%	-0.60%	-0.57%	-0.73%	126.58%	121.83%	121.23%	121.23%	120.58%
1983	26150	1,249	3,697	(2,448)	-9.36%	-8.07%	-8.01%	-6.34%	-6.22%	-6.16%	54.28%	53.32%	53.04%	53.04%
1984	281115	-	-	0	0.00%	-0.80%	-0.80%	-0.83%	-0.79%	-0.79%	-0.79%	8.08%	8.06%	8.02%
1985	610	5,816	-	5,816	953.44%	2.06%	1.09%	1.06%	1.03%	1.02%	1.02%	1.01%	9.82%	9.80%
1986	358	86,263	34	86,229	24086.31%	9508.78%	32.63%	29.07%	28.61%	28.45%	27.80%	27.74%	27.65%	35.84%
1987	99	29,269	264	29,005	29297.98%	25215.32%	11344.89%	42.90%	38.47%	37.86%	37.66%	36.80%	36.71%	36.60%
1988	-	-	-	0	NA	29297.98%	25215.32%	11344.89%	42.90%	38.47%	37.86%	37.66%	36.80%	36.71%
1989	1577	-	-	0	0.00%	0.00%	1730.61%	5665.39%	4578.29%	42.66%	38.27%	37.67%	37.47%	36.62%
1990	-	-	-	0	NA	0.00%	0.00%	1730.61%	5665.39%	4578.29%	42.66%	38.27%	37.67%	37.47%
1991	399	-	540	(540)	-135.34%	-135.34%	-27.33%	-27.33%	1371.81%	4714.10%	3960.24%	42.41%	38.05%	37.45%
1992	-	-	-	0	NA	-135.34%	-135.34%	-27.33%	-27.33%	1371.81%	4714.10%	3960.24%	42.41%	38.05%
1993	-	-	-	0	NA	NA	-135.34%	-135.34%	-27.33%	-27.33%	1371.81%	4714.10%	3960.24%	42.41%
1994	-	-	-	0	NA	NA	NA	-135.34%	-135.34%	-27.33%	-27.33%	1371.81%	4714.10%	3960.24%
1995	-	-	-	0	NA	NA	NA	NA	-135.34%	-135.34%	-27.33%	-27.33%	1371.81%	4714.10%
1996	226	-	7,845	(7,845)	-3471.24%	-3471.24%	-3471.24%	-3471.24%	-3471.24%	-1341.60%	-1341.60%	-380.79%	-380.79%	896.13%
1997	100	-	572	(572)	-572.00%	-2581.90%	-2581.90%	-2581.90%	-2581.90%	-2581.90%	-1235.45%	-1235.45%	-389.10%	-389.10%
1998	7266	-	13,664	(13,664)	-188.05%	-193.27%	-290.85%	-290.85%	-290.85%	-290.85%	-290.85%	-283.08%	-283.08%	-236.42%
1999	1369	-	1,254	(1,254)	-91.60%	-172.76%	-177.33%	-260.41%	-260.41%	-260.41%	-260.41%	-260.41%	-255.07%	-255.07%
2000	20274	2,888	195	2,693	13.28%	6.65%	-42.29%	-44.11%	-70.61%	-70.61%	-70.61%	-70.61%	-70.61%	-71.48%
2001	-	-	-	0	NA	13.28%	6.65%	-42.29%	-44.11%	-70.61%	-70.61%	-70.61%	-70.61%	-70.61%
2002	167	-	-	0	0.00%	0.00%	13.17%	6.60%	-42.04%	-43.86%	-70.21%	-70.21%	-70.21%	-70.21%
2003	-	-	(293,236)	293,236	NA	175590.56%	175590.56%	1447.72%	1351.10%	966.47%	961.20%	927.13%	927.13%	927.13%
2004	-	-	-	0	NA	NA	175590.56%	175590.56%	1447.72%	1351.10%	966.47%	961.20%	927.13%	927.13%
2005	302.4	-	265,029	(265,029)	-87641.87%	-87641.87%	9327.79%	6009.21%	6009.21%	148.96%	134.07%	54.40%	52.28%	25.47%
2006	29998.99	-	-	0	0.00%	-874.64%	-874.64%	93.09%	92.58%	92.58%	60.90%	56.89%	26.92%	25.91%
2007	-	-	6,761	(6,761)	NA	-22.54%	-896.96%	-896.96%	70.78%	70.39%	70.39%	47.57%	43.92%	15.53%
2008	18372.08	-	6,167	(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	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	865	(865)	-2.51%	-1.41%	-8.81%	-17.27%	-12.56%	-253.10%	-253.10%	13.08%	13.06%	13.06%
2011	10,040.30	0	-	0	0.00%	-1.95%	-1.21%	-7.82%	-15.34%	-11.50%	-231.96%	-231.96%	11.99%	11.97%
2012	4,777.00	0	2,381	(2,381)	-49.84%	-16.07%	-6.59%	-4.25%	-9.94%	-17.08%	-12.97%	-225.00%	-225.00%	9.63%
2013	70,691.00	2,866	11,272	(8,406)	-11.89%	-14.29%	-12.62%	-9.72%	-7.93%	-10.78%	-14.86%	-12.58%	-148.01%	-148.01%
2014	5,105.00	0	24,713	(24,713)	-484.09%	-43.69%	-44.06%	-39.18%	-29.08%	-23.91%	-24.95%	-28.92%	-24.59%	-156.55%
2015	70,653.00	0	2	(2)	0.00%	-32.62%	-22.62%	-23.48%	-22.01%	-18.58%	-16.33%	-17.64%	-20.44%	-18.18%
2016	34,538.00	3,552	28,076	(24,524)	-71.01%	-23.32%	-44.64%	-31.85%	-32.31%	-30.66%	-26.45%	-23.67%	-24.33%	-26.78%

NA - Not applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant
Transmission Station Equipment
Account 353
1950-2016

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. %
1950	191,964	176,340	48,541	127,799	66.57%									
1951	70,561	180,071	42,101	137,970	195.53%	101.24%								
1952	159,975	54,947	23,152	31,795	19.87%	73.64%	70.43%							
1953	110,652	79,731	13,886	65,845	59.51%	36.08%	69.06%	68.16%						
1954	116,832	31,302	23,187	8,115	6.95%	32.51%	27.29%	53.21%	57.16%					
1955	146,434	87,842	9,116	78,726	53.76%	32.99%	40.83%	34.55%	53.35%	56.53%				
1956	74,919	50,355	8,746	41,609	55.54%	54.36%	37.98%	43.29%	37.14%	53.59%	56.45%			
1957	88,488	12,975	5,396	7,579	8.57%	30.10%	41.28%	31.88%	37.57%	33.51%	48.40%	52.03%		
1958	410,941	163,277	53,339	109,938	26.75%	23.53%	27.71%	33.00%	29.37%	32.88%	31.00%	40.85%	44.46%	
1959	397,946	118,581	18,089	100,492	25.25%	26.01%	24.29%	26.70%	30.24%	28.04%	30.63%	29.48%	36.92%	40.13%
1960	549,879	386,301	41,072	345,229	62.78%	47.03%	40.89%	38.92%	39.74%	40.97%	38.74%	39.95%	38.39%	43.60%
1961	159,757	59,808	9,108	50,700	31.74%	55.79%	44.82%	39.93%	38.20%	38.98%	40.16%	38.17%	39.31%	37.91%
1962	389,752	161,049	54,014	107,035	27.46%	28.70%	45.75%	40.30%	37.38%	36.11%	36.81%	37.93%	36.38%	37.43%
1963	72,639	24,783	9,442	15,341	21.12%	26.47%	27.82%	44.22%	39.41%	36.79%	35.58%	36.28%	37.40%	35.92%
1964	726,080	297,566	85,882	211,684	29.15%	28.42%	28.11%	28.54%	38.46%	36.17%	34.74%	33.91%	34.48%	35.41%
1965	225,943	84,153	5,444	78,709	34.84%	30.50%	29.84%	29.18%	29.44%	38.07%	36.05%	34.75%	33.98%	34.50%
1966	507,545	192,714	26,904	165,810	32.67%	33.34%	31.26%	30.78%	30.10%	30.23%	37.03%	35.48%	34.44%	33.79%
1967	279,550	35,831	3,231	32,600	11.66%	25.21%	27.36%	28.11%	27.83%	27.76%	28.03%	34.59%	33.47%	32.73%
1968	486,289	167,934	18,934	149,000	30.64%	23.71%	27.28%	28.42%	28.66%	28.42%	28.28%	28.48%	34.03%	33.11%
1969	508,667	126,873	46,479	80,394	15.80%	23.06%	20.56%	24.01%	25.22%	26.27%	26.14%	26.30%	26.56%	31.66%
1970	736,674	216,280	80,729	135,551	18.40%	17.34%	21.08%	19.77%	22.37%	23.39%	24.60%	24.53%	24.82%	25.09%
1971	531,867	201,148	98,705	102,443	19.26%	18.76%	17.92%	20.65%	19.66%	21.83%	22.72%	23.89%	23.84%	24.16%
1972	248,789	83,290	17,122	66,168	26.60%	21.60%	20.05%	18.98%	21.24%	20.28%	22.18%	23.00%	24.05%	24.00%
1973	423,612	132,467	69,255	63,212	14.92%	19.24%	19.25%	18.93%	18.28%	20.33%	19.57%	21.36%	22.13%	23.22%
1974	200,482	25,328	16,391	8,937	4.46%	11.56%	15.85%	17.14%	17.57%	17.23%	19.31%	18.69%	20.49%	21.28%
1975	362,121	119,581	48,000	71,581	19.77%	14.31%	14.57%	17.00%	17.68%	17.89%	17.54%	19.36%	18.79%	20.43%
1976	379,610	312,892	69,690	243,202	64.07%	42.44%	34.36%	28.33%	28.06%	25.88%	23.97%	22.75%	23.74%	22.92%
1977	801,014	206,243	101,718	104,525	13.05%	29.45%	27.18%	24.57%	22.68%	23.08%	22.39%	21.60%	20.89%	21.91%
1978	491,438	136,324	60,333	75,991	15.46%	13.97%	25.34%	24.35%	22.56%	21.35%	21.80%	21.40%	20.87%	20.32%
1979	648,564	132,686	108,806	23,880	3.68%	8.76%	10.53%	19.29%	19.35%	18.32%	17.88%	18.49%	18.59%	18.56%
1980	896,318	233,732	200,756	32,976	3.68%	3.68%	6.52%	8.37%	14.94%	15.43%	14.85%	14.85%	15.51%	15.91%
1981	96,150	130,929	69,919	61,010	63.45%	9.47%	7.18%	9.09%	10.17%	16.35%	16.68%	16.05%	15.94%	16.52%
1982	538,499	(26,070)	141,399	(167,469)	-31.10%	-16.77%	-4.80%	-2.28%	0.99%	3.77%	9.71%	10.58%	10.30%	10.70%
1983	1,076,523	132,045	18,020	114,025	10.59%	-3.31%	0.44%	1.55%	1.98%	3.75%	5.39%	9.91%	10.58%	10.36%
1984	3,778,188	299,712	168,894	130,818	3.46%	5.04%	1.43%	2.52%	2.68%	2.78%	3.60%	4.51%	7.11%	7.61%
1985	1,333,389	55,528	177,732	(122,204)	-9.16%	0.17%	1.98%	-0.67%	0.24%	0.64%	0.87%	1.68%	2.62%	4.95%
1986	681,949	197,685	121,556	76,129	11.16%	-2.29%	1.46%	2.89%	0.42%	1.23%	1.49%	1.65%	2.36%	3.19%
1987	1,495,011	307,955	393,909	(85,954)	-5.75%	-0.45%	-3.76%	-0.02%	1.35%	-0.61%	0.07%	0.40%	0.60%	1.26%
1988	367,753	114,656	102,754	11,902	3.24%	-3.98%	0.08%	-3.10%	0.14%	1.43%	-0.46%	0.19%	0.50%	0.69%
1989	783,633	281,424	111,715	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	22,256	96,524	(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	53,860	210,915	(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	2,259	69,634	(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	13,192	148,591	(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	314,444	207,985	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	16,898	264,933	(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	440,616	149,425	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	637,637	155,031	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	18,885	241,920	(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	36,091	156,238	(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	(1,744)	190,275	(192,019)	-11.72%	-10.57%	-14.14%	-1.12%	4.03%	-0.10%	0.92%	-0.32%	-0.75%	-1.76%
2001	39,440	(3,176)	17,727	(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		-	0	0.00%	-1.10%	-6.02%	-6.86%	-9.78%	-1.11%	2.78%	-0.26%	0.61%	-0.42%
2003	1,085,106	(1,209)	381,872	(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		41,245	(41,245)	-7.60%	-26.07%	-12.17%	-12.62%	-12.34%	-11.69%	-13.41%	-6.05%	-2.19%	-3.39%
2005	2,000,659	4,383	52,568	(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	550	130,120	(129,570)	-3.51%	-3.12%	-3.51%	-8.22%	-6.56%	-6.76%	-7.51%	-7.68%	-8.91%	-4.85%
2007	1,694,619	7,351	460,554	(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	6,241	479,200	(472,959)	-8.44%	-12.69%	-9.61%	-8.50%	-8.46%	-10.46%	-9.28%	-9.38%	-9.59%	-9.56%
2009	4,134,752	171,442	1,930,047	(1,758,605)	-42.53%	-22.92%	-23.49%	-18.61%	-16.72%	-16.44%	-17.53%	-15.95%	-16.02%	-15.70%
2010	3,712,372	274,770	1,252,152	(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	53,259	535,803	(482,544)	-24.35%	-25.64%	-32.75%	-23.92%	-24.20%	-20.53%	-18.94%	-18.68%	-19.42%	-18.04%
2012	4,500,809.00	220,390	887,873	(667,483)	-14.83%	-17.74%	-20.87%	-27.12%	-21.87%	-22.25%	-19.52%	-18.27%	-18.06%	-18.70%
2013	12,886,849.00	124,426	1,958,717	(1,834,291)	-14.23%	-14.39%	-15.41%	-17.16%	-21.02%	-18.87%	-19.26%	-17.74%	-16.97%	-16.85%
2014	611,451.00	722,177	425,055	297,122	48.59%	-11.39%	-12.25%	-13.45%	-15.47%	-19.49%	-17.64%	-18.08%	-16.69%	-15.99%
2015	3,507,159.00	11,006	739,545	(728,539)	-20.77%	-10.47%	-13.32%	-13.64%	-14.54%	-16.15%	-19.63%	-17.94%	-18.32%	-17.03%
2016	718,155.00	76,216	905,860	(829,644)	-115.52%	-36.88%	-26.07%	-17.46%	-16.93%	-17.54%	-18.71%	-21.78%	-19.80%	-20.10%

NA - Not applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant
Transmission Towers & Fixtures
Account 354
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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. %
1950	5,137	1,126	1,198	(72)	-1.40%									
1951	4,469	1,211	1,883	(672)	-15.04%	-7.75%								
1952	17,453	3,625	6,653	(3,028)	-17.35%	-16.88%	-13.94%							
1953	95,405	25	1,152	(1,127)	-1.18%	-3.68%	-4.11%	-4.00%						
1954	28,378	6,829	22,713	(15,884)	-55.97%	-13.74%	-14.19%	-14.21%	-13.78%					
1955	48,056	11,358	3,906	7,452	15.51%	-11.03%	-5.56%	-6.65%	-6.84%	-6.70%				
1956	75,376	20,286	10,283	10,003	13.27%	14.14%	1.03%	0.18%	-0.98%	-1.21%	-1.21%			
1957	15,608	(4,253)	3,233	(7,486)	-47.96%	2.77%	7.17%	-3.53%	-2.68%	-3.59%	-3.77%	-3.73%		
1958	4,259	142	473	(331)	-7.77%	-39.35%	2.30%	6.73%	-3.64%	-2.76%	-3.66%	-3.83%	-3.79%	
1959	27,921	2,034	4,693	(2,659)	-9.52%	-9.29%	-21.92%	-0.38%	4.08%	-4.46%	-3.40%	-4.18%	-4.33%	-4.29%
1960	139,212	8,729	11,417	(2,688)	-1.93%	-3.20%	-3.31%	-7.04%	-1.20%	1.38%	-3.42%	-2.93%	-3.49%	-3.60%
1961	80	9,850	116	9,734	12167.50%	5.06%	2.62%	2.37%	-1.83%	2.50%	4.52%	-0.55%	-0.69%	-1.33%
1962	65,157	5,507	6,346	(839)	-1.29%	13.63%	3.04%	1.53%	1.36%	-1.69%	1.75%	3.51%	-0.67%	-0.77%
1963	11,484	1,946	416	1,530	13.32%	0.90%	13.59%	3.58%	2.08%	1.91%	-1.04%	2.14%	3.80%	-0.28%
1964	42,181	12,565	4,938	7,627	18.08%	17.06%	7.00%	15.18%	5.95%	4.44%	4.26%	1.60%	3.91%	5.20%
1965	108,461	32,823	25,965	6,858	6.32%	9.62%	9.88%	6.68%	10.96%	6.06%	4.96%	4.82%	2.83%	4.44%
1966	66,602	11,585	23,391	(11,806)	-17.73%	-2.83%	1.23%	1.84%	1.15%	4.46%	2.40%	1.68%	1.60%	-0.01%
1967	24,852	3,837	2,376	1,461	5.88%	-11.31%	-1.74%	1.71%	2.24%	1.52%	4.57%	2.59%	1.90%	1.81%
1968		21,334	109	21,225	NA	91.28%	11.90%	8.87%	10.48%	10.61%	8.17%	11.23%	7.23%	6.26%
1969	126,023	5,071	4,382	689	0.55%	17.39%	15.49%	5.32%	5.65%	7.08%	7.27%	6.01%	8.20%	5.79%
1970	19,867	22,427	13,606	8,821	44.40%	6.52%	21.07%	18.86%	8.59%	7.88%	8.99%	9.11%	7.65%	9.75%
1971	252,127	35,726	22,723	13,003	5.16%	8.02%	5.66%	10.99%	10.69%	6.82%	6.73%	7.48%	7.58%	6.78%
1972	61,161	(2,185)	13,532	(15,717)	-25.70%	-0.87%	1.83%	1.48%	6.10%	6.09%	3.21%	3.72%	4.59%	4.73%
1973	149,420	42,544	17,215	25,329	16.95%	4.56%	4.89%	6.51%	5.28%	8.77%	8.65%	6.14%	6.17%	6.76%
1974	49,170	18,174	4,985	13,189	26.82%	19.40%	8.78%	6.99%	8.39%	6.89%	10.12%	9.96%	7.50%	7.35%
1975	23,642	14,772	17,507	(2,735)	-11.57%	14.36%	16.10%	7.08%	6.18%	7.54%	6.25%	9.36%	9.24%	6.92%
1976	-	22,717	10,400	12,317	NA	40.53%	31.27%	21.64%	11.43%	8.48%	9.76%	8.06%	11.17%	10.98%
1977	169,482	70,815	29,259	41,556	24.52%	31.79%	26.48%	26.55%	22.89%	16.33%	12.33%	13.21%	11.34%	13.83%
1978	350,643	257,809	41,825	215,984	61.60%	49.52%	51.88%	49.12%	47.28%	41.17%	36.08%	28.70%	28.99%	26.00%
1979	18,201	9,958	12,121	(2,163)	-11.88%	57.97%	47.44%	49.73%	47.15%	45.51%	39.90%	35.02%	28.01%	28.31%
1980	100,524	18,387	14,219	4,168	4.15%	1.69%	46.44%	40.63%	42.55%	40.62%	39.67%	35.73%	31.65%	25.97%
1981	29,197	1,775	5,039	(3,264)	-11.18%	0.70%	-0.85%	43.07%	38.36%	40.21%	38.44%	37.67%	34.19%	30.34%
1982	5,835	(33,129)	9,454	(42,583)	-729.79%	-130.87%	-30.75%	-28.51%	34.13%	31.71%	33.54%	32.01%	31.67%	29.21%
1983	122,176	29,994	41,975	(11,981)	-9.81%	-42.62%	-36.78%	-20.82%	-20.23%	25.56%	25.34%	26.89%	25.78%	25.84%
1984	-	19,000	-	19,000	NA	5.74%	-27.78%	-24.70%	-13.45%	-13.34%	28.59%	27.73%	29.27%	28.10%
1985	1,470	72,266	635	71,631	4872.86%	6165.37%	63.61%	27.86%	20.67%	14.26%	12.55%	39.93%	36.66%	38.20%
1986	771,164	304,620	126,208	178,412	23.14%	32.36%	34.82%	28.73%	23.81%	22.72%	20.90%	20.33%	30.67%	30.01%
1987	85,031	597,823	23,267	574,556	675.70%	87.94%	96.14%	98.36%	84.87%	80.05%	77.43%	70.82%	69.49%	67.63%
1988	6,013	(606,158)	2,157	(608,315)	-10116.66%	-37.08%	16.78%	25.04%	27.24%	22.65%	18.22%	17.38%	16.20%	15.75%
1989	298,129	84,516	154,395	(69,879)	-23.44%	-222.99%	-26.63%	6.44%	12.60%	14.24%	11.95%	8.59%	8.16%	7.87%
1990	32,696	83,803	18,930	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	4,127	3,153	974	10.60%	157.22%	-1.19%	-176.97%	-8.77%	11.70%	17.63%	19.21%	16.54%	13.27%
1992	7,695	(71)	1,568	(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	2,196	3,800	(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	(2,585)	17,612	(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	3,601	49,139	(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	1,437	27,924	(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	22,683	136,727	(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	157,833	59,740	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	80,232	130,791	(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	214,554	(40,817)	255,371	425.20%	146.90%	148.67%	51.33%	38.08%	23.57%	17.08%	16.74%	16.23%	16.15%
2001	-	-	-	0	NA	425.20%	146.90%	148.67%	51.33%	38.08%	23.57%	17.08%	16.74%	16.23%
2002	-	-	-	0	NA	NA	425.20%	146.90%	148.67%	51.33%	38.08%	23.57%	17.08%	16.74%
2003	2,106	-	8,428	(8,428)	-400.19%	-400.19%	-400.19%	397.24%	138.76%	143.06%	48.76%	35.93%	21.78%	15.53%
2004	-	-	-	0	NA	-400.19%	-400.19%	-400.19%	397.24%	138.76%	143.06%	48.76%	35.93%	21.78%
2005	48,071	2,048	-	2,048	4.26%	4.26%	-12.71%	-12.71%	-12.71%	225.87%	104.66%	116.78%	43.65%	32.74%
2006	33,506	-	2,918	(2,918)	-8.71%	-1.07%	-1.07%	-11.11%	-11.11%	-11.11%	171.19%	87.63%	102.15%	39.76%
2007	703,227	15,884	324,292	(308,408)	-43.86%	-42.26%	-39.41%	-39.41%	-40.37%	-40.37%	-40.37%	-7.36%	-12.19%	-1.49%
2008	234,988	34,836	101,780	(66,944)	-28.49%	-40.01%	-38.93%	-36.89%	-36.89%	-37.64%	-37.64%	-37.64%	-11.95%	-15.49%
2009	105,709	1,658	150,046	(148,388)	-140.37%	-63.20%	-50.17%	-48.88%	-46.61%	-46.61%	-47.27%	-47.27%	-47.27%	-23.38%
2010	173,217	9,004	455,095	(446,091)	-257.53%	-213.13%	-128.70%	-79.68%	-77.78%	-74.74%	-74.74%	-75.27%	-75.27%	-75.27%
2011	237,279	69,915	149,116	(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	1,445	111,364	(109,919)	-910.91%	-75.85%	-150.32%	-148.33%	-111.44%	-79.03%	-77.46%	-74.92%	-74.92%	-75.36%
2013	70,570.00	7,996	79,968	(71,972)	-101.99%	-220.11%	-81.61%	-143.41%	-142.87%	-110.64%	-80.08%	-78.56%	-76.10%	-76.10%
2014	40,284.00	180	30,660	(30,480)	-75.66%	-92.42%	-172.77%	-80.95%	-138.29%	-138.63%	-109.02%	-79.97%	-78.49%	-76.09%
2015	10,264.00	3,645	37,334	(33,689)	-328.22%	-126.95%	-112.40%	-184.75%	-87.80%	-141.88%	-141.63%	-111.57%	-81.58%	-80.07%
2016		0		0	NA	-328.22%	-126.95%	-112.40%	-184.75%	-87.80%	-141.88%	-141.63%	-111.57%	-81.58%

NA - Not applicable

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Xcel Energy Electric Plant
Transmission Poles & Fixtures
Account 355
1950-2016

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. %
1950	70,100	32,402	22,397	10,005	14.27%									
1951	50,082	22,546	19,593	2,953	5.90%	10.78%								
1952	201,436	36,689	39,127	(2,438)	-1.21%	0.20%	3.27%							
1953	206,370	35,077	43,073	(7,996)	-3.87%	-2.56%	-1.63%	0.48%						
1954	127,421	24,869	53,065	(28,196)	-22.13%	-10.84%	-7.22%	-6.10%	-3.92%					
1955	91,662	29,835	26,367	3,468	3.78%	-11.29%	-7.69%	-5.61%	-4.76%	-2.97%				
1956	128,899	28,462	57,629	(29,167)	-22.63%	-11.65%	-15.49%	-11.16%	-8.51%	-7.62%	-5.86%			
1957	167,895	43,254	60,301	(17,047)	-10.15%	-15.57%	-11.00%	-13.75%	-10.93%	-8.81%	-8.05%	-6.55%		
1958	111,243	23,080	37,105	(14,025)	-12.61%	-11.13%	-14.76%	-11.36%	-13.55%	-11.15%	-9.22%	-8.52%	-7.14%	
1959	247,433	54,609	65,786	(11,177)	-4.52%	-7.03%	-8.02%	-10.90%	-9.09%	-10.99%	-9.63%	-8.31%	-7.78%	-6.68%
1960	110,397	26,450	29,450	(3,000)	-2.72%	-3.96%	-6.01%	-7.10%	-9.72%	-8.27%	-10.07%	-8.99%	-7.87%	-7.39%
1961	83,212	29,390	27,880	1,510	1.81%	-0.77%	-2.87%	-4.83%	-6.07%	-8.59%	-7.38%	-9.14%	-8.29%	-7.32%
1962	223,750	60,045	74,847	(14,802)	-6.62%	-4.33%	-3.90%	-4.13%	-5.35%	-6.20%	-8.18%	-7.23%	-8.70%	-8.04%
1963	123,649	36,193	37,982	(1,789)	-1.45%	-4.78%	-3.50%	-3.34%	-3.71%	-4.81%	-5.65%	-7.48%	-6.68%	-8.07%
1964	171,286	39,546	88,834	(49,288)	-28.78%	-17.32%	-12.70%	-10.69%	-9.46%	-8.18%	-8.64%	-8.85%	-10.15%	-9.27%
1965	239,572	59,859	91,231	(31,372)	-13.10%	-19.63%	-15.43%	-12.83%	-11.38%	-10.37%	-9.17%	-9.46%	-9.54%	-10.59%
1966	268,572	56,610	93,246	(36,636)	-13.64%	-13.38%	-17.26%	-14.83%	-13.04%	-11.93%	-11.09%	-9.98%	-10.17%	-10.17%
1967	236,404	41,635	69,071	(27,436)	-11.61%	-12.69%	-12.82%	-15.80%	-14.10%	-12.77%	-11.87%	-11.18%	-10.21%	-10.36%
1968	68,692	22,497	800	21,697	31.59%	-1.88%	-7.39%	-9.07%	-12.50%	-11.26%	-10.48%	-9.76%	-9.25%	-8.59%
1969	79,370	19,302	29,837	(10,535)	-13.27%	7.54%	-4.23%	-8.10%	-9.44%	-12.55%	-11.40%	-10.64%	-9.95%	-9.45%
1970	252,523	111,140	99,614	11,526	4.56%	0.30%	5.66%	-0.75%	-4.57%	-6.35%	-9.27%	-8.60%	-8.33%	-7.85%
1971	370,127	138,795	165,556	(26,761)	-7.23%	-2.45%	-3.67%	-0.53%	-3.13%	-5.34%	-6.57%	-8.82%	-8.32%	-8.13%
1972	267,968	84,801	98,589	(13,788)	-5.15%	-6.35%	-3.26%	-4.08%	-1.72%	-3.55%	-5.31%	-6.35%	-8.32%	-7.91%
1973	331,314	61,745	111,817	(50,072)	-15.11%	-10.66%	-9.35%	-6.47%	-6.89%	-4.96%	-5.94%	-7.04%	-7.73%	-9.30%
1974	224,263	131,581	36,855	94,726	42.24%	8.04%	3.75%	0.34%	1.08%	0.33%	1.68%	-0.04%	-1.78%	-2.94%
1975	100,106	204,026	127,550	76,476	76.40%	52.78%	18.47%	11.62%	6.23%	5.96%	5.02%	6.09%	3.93%	1.78%
1976	137,635	184,179	75,773	108,406	78.76%	77.77%	60.52%	28.93%	20.33%	13.20%	11.91%	10.77%	11.55%	8.91%
1977	575,616	333,652	213,369	120,283	20.90%	32.06%	37.52%	38.54%	25.55%	20.53%	15.41%	14.20%	13.27%	13.79%
1978	330,102	256,514	215,647	40,867	12.38%	17.79%	25.84%	30.26%	32.23%	22.99%	19.16%	14.98%	13.97%	13.16%
1979	130,511	270,156	73,349	196,807	150.80%	51.60%	34.54%	39.73%	42.61%	42.55%	32.11%	27.35%	22.16%	20.53%
1980	80,479	168,944	104,321	64,623	80.30%	123.91%	55.87%	37.84%	42.33%	44.85%	44.48%	34.14%	29.31%	24.00%
1981	1,347,903	308,088	81,854	226,234	16.78%	20.36%	31.28%	27.98%	26.33%	29.10%	30.85%	31.72%	26.96%	24.52%
1982	188,625	213,387	220,081	(6,694)	-3.55%	14.29%	17.57%	27.52%	25.12%	24.20%	26.89%	28.61%	29.59%	25.29%
1983	284,723	100,616	186,190	(85,574)	-30.06%	-19.49%	7.36%	10.44%	19.46%	18.47%	18.94%	21.62%	23.35%	24.59%
1984	128,508	122,917	98,108	24,809	19.31%	-14.70%	-11.21%	8.14%	11.00%	19.45%	18.51%	18.96%	21.53%	23.19%
1985	203,768	355,866	235,581	120,285	59.03%	43.67%	9.65%	6.56%	12.96%	15.38%	22.86%	21.57%	21.46%	23.77%
1986	334,582	1,323,661	229,431	1,094,230	327.04%	225.60%	185.85%	121.25%	100.60%	55.19%	55.98%	60.57%	55.31%	49.82%
1987	249,239	354,980	119,514	235,466	94.47%	227.76%	184.10%	160.99%	115.69%	99.50%	58.77%	59.39%	63.43%	58.29%
1988	193,583	497,454	146,452	351,002	181.32%	132.44%	216.19%	183.55%	164.53%	124.80%	109.51%	66.86%	67.22%	70.70%
1989	169,113	753,487	170,878	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	1,000,396	177,284	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	683,749	100,947	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	103,508	311,292	(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	404,483	281,046	123,437	53.39%	-8.95%	48.36%	112.53%	141.73%	146.72%	139.43%	169.03%	159.38%	152.05%
1994	459,243	375,526	373,995	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	204,081	423,835	(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	308,154	243,738	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	997,904	466,262	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	795,153	1,218,497	(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	1,274,243	438,875	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	270,031	334,971	(64,940)	-22.47%	63.19%	10.69%	21.81%	20.88%	14.66%	13.44%	15.08%	10.11%	19.04%
2001	-	-	3,212	(3,212)	NA	-23.58%	62.92%	10.59%	21.73%	20.81%	14.60%	13.38%	15.03%	10.06%
2002	12,905	-	5,879	(5,879)	-45.56%	-70.45%	-24.52%	61.79%	10.37%	21.52%	20.62%	14.44%	13.24%	14.89%
2003	162,498	17,469	377,435	(359,966)	-221.52%	-208.57%	-210.41%	-93.44%	28.78%	-0.64%	12.12%	12.23%	6.93%	6.39%
2004	2,241		(1,739)	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	31,152	399,304	(368,152)	-89.29%	-88.39%	-125.88%	-124.13%	-124.67%	-91.06%	1.93%	-10.12%	3.10%	4.07%
2006	259,110	1,912	145,405	(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 **	137,389	1,732,775	(1,595,386)	-97.95%	-92.11%	-91.60%	-91.44%	-100.01%	-99.73%	-99.86%	-91.77%	-46.09%	-37.16%
2008	1,099,496 **	191,085	2,265,061	(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	266,673	2,742,996	(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	106,822	2,089,498	(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	124,122	1,466,900	(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	312,346	1,707,632	(1,395,286)	-64.33%	-46.31%	-63.21%	-82.41%	-94.29%	-94.81%	-93.93%	-93.78%	-93.75%	-95.43%
2013	1,667,730.00	368,255	5,261,059	(4,892,804)	-293.38%	-163.90%	-100.67%	-105.23%	-116.24%	-123.16%	-120.03%	-118.78%	-117.90%	-117.87%
2014	180,243.00	78,812	1,201,242	(1,122,430)	-622.73%	-325.50%	-184.49%	-112.80%	-115.25%	-124.86%	-130.87%	-126.84%	-125.47%	-124.41%
2015	3,955,680.00	366,954	2,377,568	(2,010,614)	-50.83%	-75.75%	-138.29%	-118.17%	-91.88%	-96.05%	-104.72%	-110.62%	-109.42%	-108.62%
2016	811,686.00	40,463	179,993	(139,530)	-17.19%	-45.10%	-66.14%	-123.43%	-108.84%	-87.04%	-91.50%	-100.09%	-106.01%	-105.28%

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

NA - Not applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant
Transmission Overhead Conductors & Devices
Account 356
1950-2016

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. %
1950	66,825	51,664	18,824	32,840	49.14%									
1951	84,714	33,273	21,542	11,731	13.85%	29.41%								
1952	93,134	60,409	32,050	28,359	30.45%	22.54%	29.81%							
1953	348,127	168,272	43,587	124,685	35.82%	34.68%	31.33%	33.34%						
1954	130,287	177,443	55,960	121,483	93.24%	51.46%	48.03%	43.62%	44.13%					
1955	99,963	53,912	12,266	41,646	41.66%	70.85%	49.76%	47.08%	43.36%	43.83%				
1956	192,894	187,331	51,025	136,306	70.66%	60.76%	70.76%	54.99%	52.35%	48.91%	48.92%			
1957	175,856	120,104	39,717	80,387	45.71%	58.76%	55.12%	63.41%	53.27%	51.22%	48.41%	48.45%		
1958	139,213	67,143	33,274	33,869	24.33%	36.26%	49.33%	48.07%	56.04%	49.56%	48.05%	45.76%	45.93%	
1959	267,860	147,854	46,604	101,250	37.80%	33.19%	36.97%	45.35%	44.93%	51.18%	47.23%	46.15%	44.37%	44.57%
1960	155,789	106,235	26,450	79,785	51.21%	42.73%	38.18%	39.97%	46.33%	45.88%	51.19%	47.64%	46.64%	45.00%
1961	103,733	70,900	31,932	38,968	37.57%	45.76%	41.72%	38.08%	39.68%	45.45%	45.12%	50.07%	47.00%	46.09%
1962	256,965	133,567	75,527	58,040	22.59%	26.89%	34.23%	35.45%	33.77%	35.68%	40.90%	40.96%	45.43%	43.64%
1963	118,219	64,060	35,581	28,479	24.09%	23.06%	26.20%	32.34%	33.96%	32.67%	34.56%	39.49%	39.64%	43.89%
1964	183,379	71,468	53,360	18,108	9.87%	15.45%	18.73%	21.68%	27.31%	29.89%	29.26%	31.33%	36.09%	36.42%
1965	213,562	104,613	60,847	43,766	20.49%	15.59%	17.54%	19.22%	21.39%	25.90%	28.35%	27.96%	29.89%	34.24%
1966	295,258	151,009	83,481	67,528	22.87%	21.87%	18.69%	19.48%	20.23%	21.76%	25.22%	27.33%	27.09%	28.81%
1967	188,886	92,577	48,030	44,547	23.58%	23.15%	22.34%	19.74%	20.26%	20.73%	22.02%	25.02%	26.94%	26.75%
1968	92,881	46,343	655	45,688	49.19%	32.02%	27.34%	25.49%	22.55%	22.72%	22.69%	23.75%	26.41%	28.04%
1969	85,761	55,659	33,591	22,068	25.73%	37.93%	30.56%	27.13%	25.51%	22.81%	22.94%	22.87%	23.86%	26.38%
1970	266,406	151,399	81,777	69,622	26.13%	26.04%	30.87%	28.70%	26.85%	25.66%	23.48%	23.53%	23.38%	24.20%
1971	494,579	189,987	136,339	53,648	10.85%	16.20%	17.16%	20.33%	20.87%	21.29%	21.18%	20.05%	20.29%	20.56%
1972	264,526	93,323	81,191	12,132	4.59%	8.67%	13.20%	14.17%	16.87%	17.78%	18.67%	18.88%	18.08%	18.41%
1973	179,397	116,504	103,292	13,212	7.36%	5.71%	8.42%	12.33%	13.22%	15.64%	16.59%	17.59%	17.88%	17.24%
1974	196,988	146,743	29,911	116,832	59.31%	34.55%	22.18%	17.25%	18.93%	19.33%	21.08%	21.35%	21.57%	21.47%
1975	134,395	240,271	105,041	135,230	100.62%	76.06%	51.94%	35.78%	26.07%	26.08%	26.06%	27.31%	26.94%	26.40%
1976	106,926	145,175	62,401	82,774	77.41%	90.34%	76.39%	56.35%	40.83%	30.06%	29.42%	29.24%	30.26%	29.63%
1977	611,357	494,298	175,552	318,746	52.14%	55.90%	62.95%	62.27%	54.25%	45.46%	36.85%	35.58%	35.22%	35.75%
1978	343,077	364,284	152,650	211,634	61.69%	55.57%	57.77%	62.59%	62.12%	55.87%	48.49%	40.50%	39.03%	38.60%
1979	74,994	266,280	64,971	201,309	268.43%	98.77%	71.08%	71.67%	74.73%	72.66%	65.55%	57.12%	47.61%	45.47%
1980	93,579	84,918	85,311	(393)	-0.42%	119.19%	80.63%	65.12%	66.19%	69.58%	68.28%	62.01%	54.43%	45.81%
1981	1,689,484	247,910	30,473	217,437	12.87%	12.17%	22.52%	28.62%	33.73%	35.33%	38.21%	39.48%	37.80%	35.43%
1982	139,903	758,104	927,671	(169,567)	-121.20%	2.62%	2.47%	12.45%	19.67%	26.39%	28.17%	31.22%	32.85%	31.57%
1983	328,391	120,578	241,973	(121,395)	-36.97%	-62.13%	-3.41%	-3.28%	5.48%	12.70%	20.05%	21.86%	24.87%	26.69%
1984	170,389	27,135	124,969	(97,834)	-57.42%	-43.95%	-60.87%	-7.36%	-7.09%	1.18%	8.49%	16.22%	18.06%	21.07%
1985	191,637	238,772	160,619	78,153	40.78%	-5.44%	-20.43%	-37.41%	-3.70%	-3.58%	4.01%	10.53%	17.52%	19.22%
1986	623,823	561,713	222,874	338,839	54.32%	51.14%	32.37%	15.05%	1.94%	7.81%	7.58%	13.48%	18.01%	22.90%
1987	389,119	215,415	154,512	60,903	15.65%	39.46%	39.67%	27.64%	15.19%	4.83%	8.68%	8.44%	13.71%	17.78%
1988	243,975	325,768	163,428	162,340	66.54%	35.26%	44.72%	44.20%	33.50%	21.62%	12.05%	12.41%	12.10%	16.98%
1989	413,472	397,933	367,640	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	196,148	197,065	(917)	-0.56%	5.10%	23.39%	20.90%	32.27%	33.08%	26.05%	17.85%	10.54%	11.45%
1991	86,293	485,828	83,157	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	292,579	476,128	(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	221,104	359,990	(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	118,412	395,767	(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	335,547	518,325	(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	367,203	675,241	(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	808,761	494,959	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	498,655	801,651	(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	877,112	529,973	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	263,013	209,472	53,541	21.95%	42.37%	4.63%	13.86%	2.60%	-1.62%	-6.72%	-8.86%	-9.96%	-4.00%
2001	-	-	-	0	NA	21.95%	42.37%	4.63%	13.86%	2.60%	-1.62%	-6.72%	-8.86%	-9.96%
2002	5,128	-	5,403	(5,403)	-105.37%	-105.37%	19.33%	41.57%	4.36%	13.65%	2.46%	-1.73%	-6.82%	-8.95%
2003	220,143	30,977	234,143	(203,167)	-92.29%	-92.59%	-92.59%	-33.04%	16.41%	-4.75%	6.35%	-2.50%	-5.62%	-10.22%
2004	-	-	137,278	(137,278)	NA	-154.65%	-153.53%	-153.53%	-62.30%	4.68%	-10.62%	2.05%	-5.77%	-8.30%
2005	429,863	12,429	646,727	(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	-	309,266	(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 **	221,414	1,896,807	(1,675,393)	-105.13%	-105.45%	-113.28%	-119.22%	-116.88%	-116.85%	-116.85%	-104.68%	-73.62%	-61.69%
2008	1,389,790 **	341,108	1,389,569	(1,048,461)	-75.44%	-91.30%	-92.70%	-99.07%	-102.78%	-102.19%	-102.20%	-102.20%	-94.94%	-74.14%
2009	2,037,880	376,190	1,075,084	(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	130,964	958,324	(827,359)	-16.69%	-21.82%	-30.71%	-42.60%	-44.41%	-48.56%	-49.84%	-50.70%	-50.72%	-50.72%
2011	6,369,157	307,363	507,005	(199,642)	-3.13%	-9.07%	-12.92%	-18.81%	-27.22%	-28.61%	-31.60%	-32.41%	-33.17%	-33.19%
2012	733,460	38,688	330,222	(291,534)	-39.75%	-6.92%	-10.93%	-14.31%	-19.80%	-27.76%	-29.08%	-31.94%	-32.71%	-33.44%
2013	4,677,654.00	436,936	3,140,476	(2,703,540)	-57.80%	-55.35%	-27.12%	-24.03%	-25.15%	-28.61%	-34.22%	-35.17%	-37.32%	-37.93%
2014	591,007.00	103,338	1,190,684	(1,087,346)	-183.98%	-71.95%	-68.02%	-34.61%	-29.49%	-29.99%	-33.04%	-38.18%	-39.06%	-41.08%
2015	2,428,649.00	391,777	2,051,275	(1,659,498)	-68.33%	-90.97%	-70.81%	-68.11%	-40.15%	-34.26%	-34.27%	-36.73%	-41.13%	-41.89%
2016	435.00	62,207	197,930	(135,723)	-31200.69%	-73.91%	-95.45%	-72.57%	-69.71%	-41.06%	-34.95%	-34.89%	-37.32%	-41.68%

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

NA - Not applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant
Transmission Underground Conduit
Account 357
1950-2016

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. %
1950	-	11	-	11	NA									
1951	-	-	-	0	NA	NA								
1952	-	-	-	0	NA	NA	NA							
1953	-	302	51	251	NA	NA	NA	NA						
1954	-	-	-	0	NA	NA	NA	NA	NA					
1955	-	-	-	0	NA	NA	NA	NA	NA	NA				
1956	-	-	-	0	NA	NA	NA	NA	NA	NA	NA			
1957	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA		
1958	-	882	1,363	(481)	NA	NA	NA	NA	NA	NA	NA	NA	NA	
1959	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1960	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1961	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1962	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1963	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1964	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1965	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1966	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1967	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1968	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1969	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1970	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1971	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1972	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1973	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1974	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1975	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1976	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1977	236	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1978	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1979	-	78,366	-	78,366	NA	NA	33205.93%	33205.93%	33205.93%	33205.93%	33205.93%	33205.93%	33205.93%	33205.93%
1980	46,030	123,082	7,690	115,392	250.69%	420.94%	420.94%	418.79%	418.79%	418.79%	418.79%	418.79%	418.79%	418.79%
1981	-	494,201	-	494,201	NA	1324.34%	1494.59%	1494.59%	1486.96%	1486.96%	1486.96%	1486.96%	1486.96%	1486.96%
1982	-	(68)	-	(68)	NA	NA	1324.19%	1494.44%	1494.44%	1486.82%	1486.82%	1486.82%	1486.82%	1486.82%
1983	117,534	118,874	3,186	115,688	98.43%	98.37%	518.85%	443.38%	491.29%	491.29%	490.59%	490.59%	490.59%	490.59%
1984	-	(7,504)	-	(7,504)	NA	92.04%	91.99%	512.46%	438.79%	486.71%	486.71%	486.00%	486.00%	486.00%
1985	9,155	(44,834)	3,000	(47,834)	-522.49%	-604.46%	47.64%	47.58%	437.67%	387.84%	433.21%	433.21%	432.62%	432.62%
1986	16,478	(80,601)	5,820	(86,421)	-524.46%	-523.76%	-553.03%	-18.21%	-18.26%	326.93%	308.38%	349.80%	349.80%	349.37%
1987	-	-	-	0	NA	-524.46%	-523.76%	-553.03%	-18.21%	-18.26%	326.93%	308.38%	349.80%	349.80%
1988	-	-	-	0	NA	NA	-524.46%	-523.76%	-553.03%	-18.21%	-18.26%	326.93%	308.38%	349.80%
1989	-	-	-	0	NA	NA	NA	-524.46%	-523.76%	-553.03%	-18.21%	-18.26%	326.93%	308.38%
1990	-	-	-	0	NA	NA	NA	NA	-524.46%	-523.76%	-553.03%	-18.21%	-18.26%	326.93%
1991	-	-	-	0	NA	NA	NA	NA	NA	-524.46%	-523.76%	-553.03%	-18.21%	-18.26%
1992	-	-	-	0	NA	NA	NA	NA	NA	NA	-524.46%	-523.76%	-553.03%	-18.21%
1993	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	-524.46%	-523.76%	-553.03%
1994	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	-524.46%	-523.76%
1995	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	-524.46%
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	105,702	1	4,183	(4,182)	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%
1999	-	-	-	0	NA	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%
2000	-	-	-	0	NA	NA	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%
2001	-	-	-	0	NA	NA	NA	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%
2002	-	-	-	0	NA	NA	NA	NA	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%
2003	-	-	-	0	NA	NA	NA	NA	NA	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%
2004	-	-	-	0	NA	NA	NA	NA	NA	NA	-3.96%	-3.96%	-3.96%	-3.96%
2005	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	-3.96%	-3.96%	-3.96%
2006	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	-3.96%	-3.96%
2007	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	-3.96%
2008	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2009	14,529	-	-	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	-	-	-	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	-	-	16,825	(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%

NA - Not applicable

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Xcel Energy Electric Plant
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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. %
1950	-	3	12	(9)	NA									
1951	-	-	-	0	NA	NA								
1952	-	1,588	401	1,187	NA	NA	NA							
1953	-	-	(2)	2	NA	NA	NA	NA						
1954	-	1	-	1	NA	NA	NA	NA	NA					
1955	-	-	-	0	NA	NA	NA	NA	NA	NA				
1956	-	-	-	0	NA	NA	NA	NA	NA	NA	NA			
1957	-	528	155	373	NA	NA	NA	NA	NA	NA	NA	NA		
1958	-	1,887	3,293	(1,406)	NA	NA	NA	NA	NA	NA	NA	NA	NA	
1959	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1960	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1961	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1962	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1963	-	7	31	(24)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1964	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1965	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1966	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1967	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1968	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1969	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1970	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1971	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1972	235	-	31	(31)	-13.19%	-13.19%	-13.19%	-13.19%	-13.19%	-13.19%	-13.19%	-13.19%	-13.19%	-23.40%
1973	-	-	-	0	NA	-13.19%	-13.19%	-13.19%	-13.19%	-13.19%	-13.19%	-13.19%	-13.19%	-13.19%
1974	194	124	122	2	1.03%	1.03%	-6.76%	-6.76%	-6.76%	-6.76%	-6.76%	-6.76%	-6.76%	-6.76%
1975	-	-	-	0	NA	1.03%	1.03%	-6.76%	-6.76%	-6.76%	-6.76%	-6.76%	-6.76%	-6.76%
1976	-	256	-	256	NA	NA	132.99%	132.99%	52.91%	52.91%	52.91%	52.91%	52.91%	52.91%
1977	9,333	64	254	(190)	-2.04%	0.71%	0.71%	0.71%	0.71%	0.38%	0.38%	0.38%	0.38%	0.38%
1978	-	-	-	0	NA	-2.04%	0.71%	0.71%	0.71%	0.71%	0.38%	0.38%	0.38%	0.38%
1979	-	78,366	-	78,366	NA	NA	837.63%	840.37%	840.37%	823.28%	823.28%	803.14%	803.14%	803.14%
1980	29,359	129,405	4,905	124,500	424.06%	690.98%	690.98%	523.82%	524.48%	524.48%	521.87%	521.87%	518.65%	518.65%
1981	-	494,201	-	494,201	NA	2107.36%	2374.29%	2374.29%	1801.09%	1801.75%	1801.75%	1792.77%	1792.77%	1781.92%
1982	-	(71)	-	(71)	NA	NA	2107.12%	2374.05%	2374.05%	1800.90%	1801.57%	1801.57%	1792.58%	1792.58%
1983	109,217	118,874	3,186	115,688	105.92%	105.86%	558.35%	529.90%	586.45%	586.45%	549.32%	549.49%	549.49%	548.77%
1984	-	670,436	-	670,436	NA	719.78%	719.72%	1172.21%	1013.71%	1070.26%	1070.26%	1002.60%	1002.77%	1002.77%
1985	-	(54,902)	-	(54,902)	NA	NA	669.51%	669.45%	1121.94%	974.09%	1030.64%	1030.64%	965.48%	965.65%
1986	22,182	896,968	19,888	877,080	3954.02%	3706.51%	6728.94%	1223.98%	1223.93%	1600.04%	1385.27%	1434.02%	1434.02%	1355.22%
1987	-	-	-	0	NA	3954.02%	3706.51%	6728.94%	1223.98%	1223.93%	1600.04%	1385.27%	1434.02%	1434.02%
1988	-	-	-	0	NA	NA	3954.02%	3706.51%	6728.94%	1223.98%	1223.93%	1600.04%	1385.27%	1434.02%
1989	-	-	-	0	NA	NA	NA	3954.02%	3706.51%	6728.94%	1223.98%	1223.93%	1600.04%	1385.27%
1990	-	-	-	0	NA	NA	NA	NA	3954.02%	3706.51%	6728.94%	1223.98%	1223.93%	1600.04%
1991	-	-	-	0	NA	NA	NA	NA	NA	3954.02%	3706.51%	6728.94%	1223.98%	1223.93%
1992	-	-	-	0	NA	NA	NA	NA	NA	NA	3954.02%	3706.51%	6728.94%	1223.98%
1993	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	3954.02%	3706.51%	6728.94%
1994	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	3954.02%	3706.51%
1995	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	3954.02%
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	640,008	72,657	99,359	(26,702)	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%
1999	-	-	-	0	NA	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%
2000	-	-	-	0	NA	NA	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%
2001	-	-	-	0	NA	NA	NA	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%
2002	-	-	-	0	NA	NA	NA	NA	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%
2003	-	-	-	0	NA	NA	NA	NA	NA	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%
2004	-	-	-	0	NA	NA	NA	NA	NA	NA	-4.17%	-4.17%	-4.17%	-4.17%
2005	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	-4.17%	-4.17%	-4.17%
2006	-	-	521	(521)	NA	NA	NA	NA	NA	NA	NA	NA	-4.25%	-4.25%
2007	-	-	(10,495)	10,495	NA	NA	NA	NA	NA	NA	NA	NA	NA	-2.61%
2008	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2009	393,655	-	58,795	(58,795)	-14.94%	-14.94%	-12.27%	-12.40%	-12.40%	-12.40%	-12.40%	-12.40%	-12.40%	-12.40%
2010	-	-	-	0	NA	-14.94%	-14.94%	-12.27%	-12.40%	-12.40%	-12.40%	-12.40%	-12.40%	-12.40%
2011	-	-	-	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%	-14.94%	-12.27%	-12.40%	-12.40%	-12.40%	-12.40%
2013	0.00	0	-	0	NA	NA	NA	NA	-14.94%	-14.94%	-12.27%	-12.40%	-12.40%	-12.40%
2014	12,708.00	0	16,820	(16,820)	-132.36%	-132.36%	-132.36%	-132.36%	-132.36%	-18.61%	-18.61%	-16.03%	-16.15%	-16.15%
2015	0.00	0	-	0	NA	-132.36%	-132.36%	-132.36%	-132.36%	-132.36%	-18.61%	-18.61%	-16.03%	-16.15%
2016		0		0	NA	NA	-132.36%	-132.36%	-132.36%	-132.36%	-132.36%	-18.61%	-18.61%	-16.03%

NA - Not applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant
Distribution Structures & Improvements
Account 361
1950-2016

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. %
1950	4,668	1,727	805	922	19.75%									
1951	15,211	1,144	1,317	(173)	-1.14%	3.77%								
1952	4,097	334	1,128	(794)	-19.38%	-5.01%	-0.19%							
1953	4,717	1,146	987	159	3.37%	-7.20%	-3.36%	0.40%						
1954	8,964	392	520	(128)	-1.43%	0.23%	-4.29%	-2.84%	-0.04%					
1955	10,152	1,415	1,094	321	3.16%	1.01%	1.48%	-1.58%	-1.43%	0.64%				
1956	16,258	3,047	8,223	(5,176)	-31.84%	-18.38%	-14.09%	-12.03%	-12.71%	-9.75%	-7.60%			
1957	24,758	2,062	10,512	(8,450)	-34.13%	-33.22%	-26.00%	-22.34%	-20.47%	-20.40%	-16.92%	-14.99%		
1958	17,385	1,911	3,197	(1,286)	-7.40%	-23.10%	-25.53%	-21.28%	-18.99%	-17.71%	-17.79%	-15.29%	-13.75%	
1959	40,574	6,694	3,832	2,862	7.05%	2.72%	-8.31%	-12.17%	-10.75%	-10.04%	-9.53%	-9.84%	-8.91%	-8.00%
1960	33,009	4,751	12,367	(7,616)	-23.07%	-6.46%	-6.64%	-12.52%	-14.90%	-13.61%	-12.89%	-12.40%	-12.57%	-11.58%
1961	50,827	4,555	4,758	(203)	-0.40%	-9.33%	-3.98%	-4.40%	-8.82%	-10.87%	-10.13%	-9.74%	-9.44%	-9.64%
1962	43,137	2,904	20,442	(17,538)	-40.66%	-18.88%	-19.97%	-13.43%	-12.86%	-15.37%	-16.56%	-15.71%	-15.19%	-14.83%
1963	23,349	5,100	11,302	(6,202)	-26.56%	-35.71%	-20.41%	-20.99%	-15.03%	-14.40%	-16.49%	-17.49%	-16.68%	-16.18%
1964	44,172	2,864	16,446	(13,582)	-30.75%	-29.30%	-33.73%	-23.24%	-23.21%	-17.99%	-17.26%	-18.76%	-19.49%	-18.73%
1965	93,971	6,463	17,707	(11,244)	-11.97%	-17.97%	-19.21%	-23.73%	-19.09%	-19.55%	-16.27%	-15.82%	-17.04%	-17.66%
1966	44,516	14,397	24,947	(10,550)	-23.70%	-15.74%	-19.37%	-20.18%	-23.73%	-19.77%	-20.10%	-17.15%	-16.72%	-17.76%
1967	47,082	5,000	7,962	(2,962)	-6.29%	-14.75%	-13.34%	-16.69%	-17.60%	-20.96%	-17.95%	-18.39%	-15.94%	-15.60%
1968	100,728	24,978	10,696	14,282	14.18%	7.66%	0.40%	-3.66%	-7.28%	-8.55%	-12.04%	-10.72%	-11.57%	-10.12%
1969	45,723	34,090	15,429	18,661	40.81%	22.49%	15.49%	8.16%	2.47%	-1.43%	-2.90%	-6.58%	-5.94%	-7.02%
1970	79,325	28,343	14,637	13,706	17.28%	25.88%	20.66%	16.01%	10.44%	5.32%	1.82%	0.44%	-2.96%	-2.73%
1971	90,785	46,189	25,069	21,120	23.26%	20.47%	24.78%	21.41%	17.82%	13.29%	8.57%	5.39%	4.08%	0.93%
1972	79,179	12,811	11,132	1,679	2.12%	13.41%	14.64%	18.70%	17.55%	15.01%	11.48%	7.69%	4.97%	3.84%
1973	79,903	56	20,568	(20,512)	-25.67%	-11.84%	0.92%	4.86%	9.24%	10.29%	8.80%	6.24%	3.66%	1.50%
1974	98,153	10,602	18,608	(8,006)	-8.16%	-16.02%	-10.43%	-1.64%	1.87%	5.63%	7.13%	6.12%	4.12%	2.13%
1975	8,604	1,440	3,841	(2,401)	-27.91%	-9.75%	-16.56%	-11.00%	-2.28%	1.28%	5.03%	6.62%	5.65%	3.71%
1976	61,580	22,903	5,657	17,246	28.01%	21.15%	4.06%	-5.51%	-3.66%	2.18%	4.59%	7.64%	8.66%	7.64%
1977	35,275	4,109	15,065	(10,956)	-31.06%	6.49%	3.69%	-2.02%	-8.69%	-6.33%	-0.40%	2.23%	5.28%	6.60%
1978	13,789	1,635	2,687	(1,052)	-7.63%	-24.47%	4.73%	2.38%	-2.38%	-8.64%	-6.38%	-0.62%	1.98%	4.98%
1979	37,260	9,821	1,533	8,288	22.24%	14.17%	-4.31%	9.15%	7.11%	1.22%	-5.20%	-3.80%	1.07%	3.27%
1980	29,557	29,763	14,763	15,000	50.75%	34.85%	27.59%	9.73%	16.07%	14.04%	6.38%	-0.66%	-0.16%	3.82%
1981	55,983	(27,853)	28,361	(56,214)	-100.41%	-48.18%	-26.81%	-24.88%	-26.15%	-11.86%	-12.43%	-11.20%	-13.95%	-11.40%
1982	85,347	(838)	18,922	(19,760)	-23.15%	-53.76%	-35.68%	-25.31%	-24.21%	-25.15%	-14.88%	-15.23%	-13.60%	-15.50%
1983	66,282	4,622	19,315	(14,693)	-22.17%	-22.72%	-43.67%	-31.90%	-24.55%	-23.74%	-24.54%	-16.14%	-16.39%	-14.75%
1984	213,038	17,717	8,025	9,692	4.55%	-1.79%	-6.79%	-19.25%	-14.65%	-11.83%	-11.72%	-12.99%	-8.77%	-9.04%
1985	128,773	4,941	31,917	(26,976)	-20.95%	-5.06%	-7.84%	-10.48%	-19.65%	-16.05%	-13.74%	-13.60%	-14.53%	-10.93%
1986	106,345	23,029	5,751	17,278	16.25%	-4.12%	0.00%	-2.86%	-5.75%	-13.83%	-11.04%	-9.33%	-9.29%	-10.29%
1987	85,442	(9)	11,251	(11,260)	-13.18%	3.14%	-6.54%	-2.11%	-4.33%	-6.67%	-13.75%	-11.28%	-9.73%	-9.70%
1988	34,499	-	-	0	0.00%	-9.39%	2.66%	-5.90%	-1.98%	-4.09%	-6.35%	-13.14%	-10.80%	-9.33%
1989	59,494	5,347	1,552	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	10,747	44,037	(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	1,530	17,057	(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	2,833	36,184	(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	912	131,495	(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	(1,076)	51,894	(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	848	183,548	(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	16,460	798,066	(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	-	108,736	(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	(543)	9,690	(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	95	65,656	(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	1,531	117,556	(116,025)	-88.66%	-57.35%	-49.27%	-74.01%	-196.24%	-113.25%	-112.00%	-105.85%	-107.76%	-102.31%
2001	-	-	571	(571)	NA	-89.09%	-57.53%	-49.42%	-74.15%	-196.34%	-113.30%	-112.05%	-105.89%	-107.81%
2002	-	-	-	0	NA	NA	-89.09%	-57.53%	-49.42%	-74.15%	-196.34%	-113.30%	-112.05%	-105.89%
2003	1,313	-	379	(379)	-28.88%	-28.88%	-72.37%	-88.50%	-57.41%	-49.35%	-74.00%	-195.94%	-113.20%	-111.95%
2004	387,578	-	25,206	(25,206)	-6.50%	-6.58%	-6.58%	-6.73%	-27.36%	-29.44%	-28.01%	-41.10%	-117.86%	-85.74%
2005	26,913	-	-	0	0.00%	-6.08%	-6.15%	-6.15%	-6.29%	-26.01%	-28.36%	-27.07%	-39.75%	-114.58%
2006	36,406	-	3,203	(3,203)	-8.80%	-5.06%	-6.30%	-6.37%	-6.37%	-6.49%	-24.93%	-27.44%	-26.28%	-38.44%
2007	31	-	7,907	(7,907)	-25687.46%	-30.49%	-17.54%	-8.05%	-8.11%	-8.11%	-8.24%	-26.29%	-28.46%	-27.22%
2008	36,835	-	16,808	(16,808)	-45.63%	-67.04%	-38.10%	-27.87%	-10.89%	-10.94%	-10.94%	-11.06%	-27.44%	-29.25%
2009	407,177	532	571,354	(570,823)	-140.19%	-132.35%	-134.12%	-124.62%	-118.01%	-69.72%	-69.66%	-69.66%	-69.72%	-72.14%
2010	289,559	-	210,579	(210,579)	-72.72%	-112.15%	-108.81%	-109.88%	-105.11%	-101.56%	-70.45%	-70.41%	-70.41%	-70.46%
2011	6,315	-	6,899	(6,899)	-109.24%	-73.50%	-112.13%	-108.82%	-109.88%	-105.14%	-101.62%	-70.66%	-70.61%	-70.61%
2012	140,986	2,485	384,028	(381,543)	-270.62%	-263.71%	-137.12%	-138.60%	-134.71%	-135.61%	-130.57%	-126.85%	-91.83%	-91.77%
2013	90,141.00	72,376	39,055	33,321	36.97%	-150.66%	-149.56%	-107.34%	-121.66%	-118.78%	-119.59%	-115.58%	-112.58%	-83.66%
2014	12,249.00	46	40,402	(40,356)	-329.46%	-6.87%	-159.66%	-158.39%	-112.39%	-124.35%	-121.40%	-122.20%	-118.15%	-115.11%
2015	138,814.00	21,132	383,011	(361,879)	-260.69%	-266.27%	-152.95%	-196.36%	-194.94%	-142.75%	-141.79%	-138.63%	-139.33%	-135.23%
2016	0.00	2	166	(164)	NA	-260.81%	-266.38%	-153.01%	-196.40%	-194.98%	-142.77%	-141.80%	-138.65%	-139.35%

NA - Not applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant
Distribution Station Equipment
Account 362
1950-2016

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. %
1950	580,406	98,972	39,339	59,633	10.27%									
1951	486,275	68,206	36,237	31,969	6.57%	8.59%								
1952	408,213	106,440	27,175	79,265	19.42%	12.44%	11.59%							
1953	325,425	58,464	28,508	29,956	9.21%	14.89%	11.57%	11.15%						
1954	758,059	136,474	76,754	59,720	7.88%	8.28%	11.33%	10.16%	10.18%					
1955	497,109	114,311	56,995	57,316	11.53%	9.32%	9.30%	11.38%	10.43%	10.40%				
1956	413,464	189,776	41,358	148,418	35.90%	22.59%	15.91%	14.81%	15.60%	14.08%	13.44%			
1957	571,297	228,543	47,832	180,711	31.63%	33.42%	26.08%	19.92%	18.56%	18.68%	16.98%	16.01%		
1958	546,956	219,648	41,221	178,427	32.62%	32.12%	33.14%	27.84%	22.41%	21.03%	20.84%	19.11%	17.99%	
1959	955,632	286,162	69,482	216,680	22.67%	26.30%	27.77%	29.12%	26.19%	22.48%	21.42%	21.23%	19.80%	18.80%
1960	701,697	139,834	85,687	54,147	7.72%	16.34%	20.38%	22.70%	24.41%	22.67%	20.15%	19.40%	19.40%	18.30%
1961	611,125	203,606	48,278	155,328	25.42%	15.96%	18.79%	21.47%	23.19%	24.57%	23.06%	20.78%	20.08%	20.04%
1962	899,760	297,357	60,156	237,201	26.36%	25.98%	20.19%	20.94%	22.66%	23.85%	24.91%	23.63%	21.63%	20.98%
1963	726,973	291,149	46,228	244,921	33.69%	29.64%	28.48%	23.53%	23.32%	24.46%	25.28%	26.09%	24.87%	22.94%
1964	1,294,375	414,183	32,012	382,171	29.53%	31.02%	29.59%	28.87%	25.36%	24.87%	25.61%	26.15%	26.75%	25.70%
1965	935,518	399,358	66,813	332,545	35.55%	32.05%	32.45%	31.03%	30.27%	27.20%	26.50%	27.00%	27.36%	27.83%
1966	1,568,935	542,844	96,442	446,402	28.45%	31.10%	30.57%	31.07%	30.29%	29.79%	27.49%	26.90%	27.28%	27.56%
1967	855,704	297,807	58,020	239,787	28.02%	28.30%	30.32%	30.10%	30.58%	29.98%	29.57%	27.55%	27.01%	27.35%
1968	1,119,777	295,104	134,278	160,826	14.36%	20.28%	23.90%	26.33%	27.05%	27.79%	27.62%	27.45%	25.86%	25.54%
1969	2,116,252	342,102	126,493	215,609	10.19%	11.63%	15.06%	18.77%	21.15%	22.52%	23.47%	23.74%	23.84%	22.80%
1970	2,168,522	638,268	168,947	469,321	21.64%	15.99%	15.65%	17.34%	19.57%	21.27%	22.33%	23.10%	23.35%	23.45%
1971	1,947,078	501,021	179,219	321,802	16.53%	19.22%	16.15%	15.88%	17.15%	18.96%	20.41%	21.39%	22.09%	22.38%
1972	1,037,677	82,653	68,222	14,431	1.39%	11.27%	15.63%	14.05%	14.09%	15.38%	17.28%	18.73%	19.80%	20.53%
1973	718,039	374,958	108,811	266,147	37.07%	15.98%	16.27%	18.25%	16.12%	15.90%	16.94%	18.51%	19.79%	20.70%
1974	1,490,198	380,904	111,875	269,029	18.05%	24.24%	16.93%	16.78%	18.21%	16.42%	16.20%	17.09%	18.46%	19.60%
1975	1,738,144	614,293	162,415	451,878	26.00%	22.33%	25.01%	20.09%	19.09%	19.70%	17.91%	17.58%	18.26%	19.34%
1976	1,044,340	273,597	95,218	178,379	17.08%	22.65%	21.05%	23.35%	19.57%	18.83%	19.43%	17.83%	17.54%	18.17%
1977	1,647,038	562,726	253,421	309,305	18.78%	18.12%	21.21%	20.42%	22.22%	19.40%	18.82%	19.34%	17.95%	17.68%
1978	1,171,751	252,240	151,658	100,582	8.58%	14.54%	15.23%	18.57%	18.46%	20.17%	17.97%	17.71%	18.37%	17.22%
1979	2,167,258	604,763	189,746	415,017	19.15%	15.44%	16.54%	16.64%	18.73%	18.62%	19.95%	18.20%	17.95%	18.48%
1980	1,269,797	245,045	228,892	16,153	1.27%	12.54%	11.54%	13.44%	13.96%	16.28%	16.53%	17.84%	16.45%	16.46%
1981	847,117	390,650	114,912	275,738	32.55%	13.79%	16.50%	14.80%	15.72%	15.90%	17.67%	17.72%	18.87%	17.49%
1982	608,661	(168,164)	168,392	(336,556)	-55.29%	-4.18%	-1.64%	7.57%	7.77%	10.12%	10.95%	13.44%	14.01%	15.32%
1983	2,412,801	1,327,966	226,651	1,101,315	45.64%	25.31%	26.90%	20.56%	20.14%	18.55%	18.58%	18.44%	19.46%	19.32%
1984	1,795,506	(323,231)	196,978	(520,209)	-28.97%	13.81%	5.08%	9.19%	7.74%	10.45%	10.24%	11.42%	11.88%	13.55%
1985	2,110,292	633,564	533,137	100,427	4.76%	-10.75%	10.79%	4.98%	7.98%	7.04%	9.38%	9.31%	10.42%	10.88%
1986	1,118,393	304,196	228,745	75,451	6.75%	5.45%	-6.85%	10.18%	5.23%	7.83%	7.01%	9.14%	9.09%	10.15%
1987	1,754,370	1,094,746	236,977	857,769	48.89%	32.49%	20.74%	7.57%	17.57%	13.04%	14.59%	13.18%	14.09%	13.67%
1988	1,246,796	398,055	260,943	137,112	11.00%	33.15%	25.98%	18.79%	8.11%	16.78%	12.81%	14.22%	12.97%	13.84%
1989	1,549,267	(1,062,065)	255,034	(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	587,721	437,398	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	57,079	274,416	(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	176,967	371,143	(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	11,209	484,649	(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	122,530	241,578	(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	287,613	945,396	(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	68,785	431,278	(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	144,366	365,288	(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	(4,117)	329,891	(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	499,705	335,508	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	48,117	1,176,442	(1,128,325)	-19.02%	-11.94%	-12.73%	-12.06%	-13.16%	-13.05%	-12.46%	-12.95%	-12.66%	-13.00%
2001	7,644	(26,011)	56,991	(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	(890)	(890)	0	0.00%	-18.36%	-18.97%	-12.28%	-12.97%	-12.27%	-13.32%	-13.17%	-12.59%	-13.05%
2003	611,133	(209)	402,144	(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	153,620	389,606	(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	11,528	216,410	(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	-	257,631	(257,631)	-11.84%	-17.16%	-15.14%	-21.07%	-19.42%	-20.85%	-19.91%	-15.62%	-15.63%	-14.79%
2007	3,664,102	221,414	1,316,458	(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	341,108	719,927	(378,819)	-10.96%	-20.70%	-18.63%	-19.73%	-18.51%	-20.86%	-20.13%	-20.77%	-20.21%	-17.35%
2009	2,042,577	376,190	586,428	(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	130,964	2,165,848	(2,034,884)	-63.15%	-42.64%	-30.09%	-30.03%	-27.31%	-27.73%	-25.99%	-27.37%	-26.70%	-27.14%
2011	1,686,463	307,363	332,428	(25,066)	-1.49%	-41.96%	-32.66%	-25.45%	-26.61%	-24.63%	-25.09%	-23.78%	-25.11%	-24.54%
2012	2,226,359	184,444	917,217	(732,773)	-32.91%	-19.37%	-39.14%	-32.72%	-26.77%	-27.47%	-25.63%	-26.01%	-24.75%	-25.92%
2013	4,063,163.00	2,214,954	1,851,534	363,420	8.94%	-5.87%	-4.95%	-21.69%	-19.93%	-18.08%	-20.20%	-19.39%	-19.85%	-19.27%
2014	600,765.00	11,364	1,184,771	(1,173,407)	-195.32%	-17.37%	-22.39%	-18.28%	-30.53%	-27.55%	-24.23%	-25.22%	-23.96%	-24.30%
2015	3,618,822.00	153,570	1,513,650	(1,360,080)	-37.58%	-60.04%	-26.20%	-27.62%	-24.01%	-32.19%	-29.63%	-26.54%	-27.04%	-25.80%
2016	1,441,427.00	13,126	309,405	(296,279)	-20.55%	-32.73%	-49.99%	-25.36%	-26.77%	-23.64%	-31.19%	-28.94%	-26.16%	-26.68%

NA - Not applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant
Distribution Poles, Towers & Fixtures
Account 364
1950-2016

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. %
1950	362,810	138,721	157,389	(18,668)	-5.15%									
1951	390,340	167,709	171,357	(3,648)	-0.93%	-2.96%								
1952	469,069	193,928	203,469	(9,541)	-2.03%	-1.53%	-2.61%							
1953	471,325	201,761	211,768	(10,007)	-2.12%	-2.08%	-1.74%	-2.47%						
1954	546,267	194,142	227,302	(33,160)	-6.07%	-4.24%	-3.55%	-3.00%	-3.35%					
1955	453,354	166,190	207,220	(41,030)	-9.05%	-7.42%	-5.72%	-4.83%	-4.18%	-4.31%				
1956	560,734	211,800	270,036	(58,236)	-10.39%	-9.79%	-8.49%	-7.01%	-6.08%	-5.38%	-5.36%			
1957	665,054	225,191	321,788	(96,597)	-14.52%	-12.63%	-11.66%	-10.29%	-8.86%	-7.85%	-7.09%	-6.91%		
1958	585,324	184,524	316,709	(132,185)	-22.58%	-18.30%	-15.85%	-14.49%	-12.85%	-11.31%	-10.15%	-9.28%	-8.95%	
1959	599,575	205,710	308,655	(102,945)	-17.17%	-19.84%	-17.93%	-16.18%	-15.05%	-13.61%	-12.22%	-11.12%	-10.28%	-9.91%
1960	598,706	239,012	321,716	(82,704)	-13.81%	-15.49%	-17.82%	-16.92%	-15.71%	-14.83%	-13.64%	-12.43%	-11.44%	-10.68%
1961	567,584	143,220	315,362	(172,142)	-30.33%	-21.85%	-20.26%	-20.84%	-19.45%	-18.03%	-17.02%	-15.71%	-14.44%	-13.39%
1962	792,510	228,021	419,175	(191,154)	-24.12%	-26.71%	-22.77%	-21.46%	-21.67%	-20.42%	-19.13%	-18.18%	-16.95%	-15.75%
1963	690,456	189,208	371,385	(182,177)	-26.39%	-25.17%	-26.60%	-23.71%	-22.50%	-22.52%	-21.33%	-20.12%	-19.21%	-18.03%
1964	756,756	183,617	383,014	(199,397)	-26.35%	-26.37%	-25.57%	-26.53%	-24.30%	-23.23%	-23.15%	-22.06%	-20.93%	-20.07%
1965	804,409	169,470	424,453	(254,983)	-31.70%	-29.11%	-28.27%	-27.19%	-27.68%	-25.71%	-24.65%	-24.42%	-23.34%	-22.24%
1966	847,782	273,769	474,266	(200,497)	-23.65%	-27.57%	-27.19%	-27.01%	-26.42%	-26.92%	-25.37%	-24.50%	-24.32%	-23.37%
1967	805,477	233,692	536,116	(302,424)	-37.55%	-30.42%	-30.84%	-29.78%	-29.18%	-28.33%	-28.54%	-27.04%	-26.12%	-25.83%
1968	1,075,082	304,729	630,209	(325,480)	-30.27%	-33.39%	-30.36%	-30.67%	-29.91%	-29.42%	-28.69%	-28.84%	-27.54%	-26.72%
1969	1,031,876	327,687	692,795	(365,108)	-35.38%	-32.78%	-34.10%	-31.74%	-31.73%	-30.97%	-30.44%	-29.70%	-29.75%	-28.56%
1970	1,099,317	457,528	720,404	(262,876)	-23.91%	-29.47%	-29.74%	-31.31%	-29.97%	-30.22%	-29.76%	-29.43%	-28.90%	-28.99%
1971	789,082	316,327	579,299	(262,972)	-33.33%	-27.85%	-30.51%	-30.45%	-31.64%	-30.44%	-30.60%	-30.15%	-29.82%	-29.30%
1972	851,141	390,947	514,057	(123,110)	-14.46%	-23.54%	-23.69%	-26.89%	-27.64%	-29.05%	-28.35%	-28.72%	-28.49%	-28.33%
1973	786,997	357,350	442,644	(85,294)	-10.84%	-12.72%	-19.42%	-20.82%	-24.12%	-25.29%	-26.83%	-26.46%	-26.98%	-26.92%
1974	868,610	722,096	471,309	250,787	28.87%	10.00%	1.69%	-6.69%	-11.00%	-15.64%	-18.06%	-20.20%	-20.56%	-21.56%
1975	669,661	466,247	484,869	(18,622)	-2.78%	15.09%	6.32%	0.75%	-6.03%	-9.91%	-14.22%	-16.63%	-18.74%	-19.21%
1976	781,496	639,065	669,345	(30,280)	-3.87%	-3.37%	8.70%	3.75%	-0.16%	-5.68%	-9.11%	-13.05%	-15.38%	-17.42%
1977	855,685	608,648	808,910	(200,262)	-23.40%	-14.08%	-10.80%	0.05%	-2.11%	-4.30%	-8.38%	-10.93%	-14.19%	-16.16%
1978	806,509	598,244	957,979	(359,735)	-44.60%	-33.69%	-24.16%	-19.56%	-8.99%	-9.30%	-10.08%	-12.94%	-14.55%	-17.07%
1979	994,133	915,964	1,142,986	(227,022)	-22.84%	-32.59%	-29.63%	-23.77%	-20.35%	-11.76%	-11.63%	-12.00%	-14.27%	-15.52%
1980	997,429	1,077,699	1,134,786	(57,087)	-5.72%	-14.27%	-23.01%	-23.10%	-19.71%	-17.49%	-10.75%	-10.76%	-11.18%	-13.26%
1981	995,763	850,505	1,142,620	(292,115)	-29.34%	-17.52%	-19.29%	-24.67%	-24.44%	-21.48%	-19.43%	-13.41%	-13.15%	-13.28%
1982	859,241	750,335	904,844	(154,509)	-17.98%	-24.08%	-17.66%	-19.00%	-23.44%	-23.43%	-21.00%	-19.25%	-13.91%	-13.63%
1983	722,959	553,596	833,553	(279,957)	-38.72%	-27.46%	-28.18%	-21.92%	-22.12%	-25.49%	-25.20%	-22.83%	-21.08%	-16.01%
1984	811,245	634,607	990,768	(356,161)	-43.90%	-41.46%	-33.03%	-31.95%	-25.98%	-25.40%	-27.91%	-27.36%	-25.01%	-23.26%
1985	869,691	862,825	1,068,316	(205,491)	-23.63%	-33.41%	-35.01%	-30.53%	-30.25%	-25.59%	-25.16%	-27.38%	-26.95%	-24.87%
1986	761,199	721,560	1,019,111	(297,551)	-39.09%	-30.84%	-35.18%	-35.99%	-32.15%	-31.59%	-27.30%	-26.67%	-28.52%	-28.01%
1987	940,055	438,215	1,115,316	(677,101)	-72.03%	-57.29%	-45.90%	-45.42%	-44.24%	-39.70%	-37.97%	-33.34%	-32.03%	-33.19%
1988	782,576	593,197	928,440	(335,243)	-42.84%	-58.77%	-52.74%	-45.19%	-44.94%	-44.02%	-40.13%	-38.53%	-34.30%	-33.00%
1989	840,122	537,074	1,005,727	(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	382,133	1,115,170	(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	316,848	1,178,838	(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	273,420	1,548,982	(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	273,526	1,457,836	(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	273,404	1,202,388	(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	332,152	1,386,330	(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	450,572	1,468,879	(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	382,023	1,529,412	(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	538,137	1,847,881	(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	1,175,239	2,373,833	(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	545,808	2,086,404	(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	172,764	1,799,297	(1,626,533)	-122.05%	-97.41%	-84.60%	-83.22%	-84.36%	-83.26%	-84.96%	-87.67%	-91.03%	-94.39%
2002	739,364	55,756.79	795,800	(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	-	463,689	(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	-	282,566	(282,566)	-30.59%	-47.71%	-64.53%	-85.61%	-83.77%	-78.40%	-78.50%	-79.97%	-79.58%	-81.27%
2005	876,456	-	488,383	(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	5,788.00	647,767	(641,979)	-48.32%	-51.26%	-45.16%	-49.79%	-58.04%	-72.64%	-74.54%	-72.21%	-73.20%	-74.94%
2007	832,466	-	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	-	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	-	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	-	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	1,690,352	-	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	937,758	1,459,534	2,842,830	(1,383,296)	-147.51%	-154.02%	-157.78%	-176.45%	-178.04%	-220.33%	-189.23%	-175.00%	-160.42%	-154.66%
2013	906,698.00	1,067,618	2,798,945	(1,731,327)	-190.95%	-168.86%	-163.49%	-164.55%	-179.02%	-179.96%	-216.48%	-189.42%	-176.58%	-163.17%
2014	1,114,666.00	1,113,335	2,774,147	(1,660,812)	-149.00%	-167.81%	-161.38%	-160.02%	-161.43%	-173.64%	-175.17%	-207.13%	-184.61%	-173.58%
2015	1,455,614.00	663,949	3,394,032	(2,730,083)	-187.56%	-170.83%	-176.08%	-170.01%	-166.58%	-166.85%	-176.28%	-177.26%	-204.13%	-185.00%
2016	600,771.00	679,237	5,983,222	(5,303,985)	-882.86%	-390.69%	-305.73%	-280.21%	-255.40%	-230.75%	-223.31%	-227.55%	-223.02%	-244.52%

NA - Not applicable

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Xcel Energy Electric Plant
Distribution Overhead Conductors & Devices
Account 365
1950-2016

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. %
1950	311,231	188,324	74,502	113,822	36.57%									
1951	321,364	190,799	81,674	109,125	33.96%	35.24%								
1952	390,977	245,915	97,882	148,033	37.86%	36.10%	36.24%							
1953	376,791	295,560	105,941	189,619	50.32%	43.98%	41.02%	40.03%						
1954	396,215	338,733	110,064	228,669	57.71%	54.11%	48.65%	45.47%	43.93%					
1955	425,512	351,830	93,288	258,542	60.76%	59.29%	56.47%	51.89%	48.88%	47.15%				
1956	491,978	369,139	118,549	250,590	50.94%	55.49%	56.16%	54.86%	51.67%	49.30%	47.84%			
1957	684,494	393,508	138,560	254,948	37.25%	42.97%	47.70%	49.68%	49.78%	48.10%	46.63%	45.71%		
1958	615,131	369,685	136,084	233,601	37.98%	37.59%	41.26%	45.00%	46.93%	47.35%	46.26%	45.19%	44.52%	
1959	563,107	397,873	137,600	260,273	46.22%	41.92%	40.20%	42.44%	45.25%	46.80%	47.18%	46.25%	45.33%	44.73%
1960	605,124	371,815	150,747	221,068	36.53%	41.20%	40.09%	39.30%	41.23%	43.69%	45.16%	45.63%	44.96%	44.23%
1961	612,283	344,925	155,362	189,563	30.96%	33.73%	37.68%	37.76%	37.64%	39.47%	41.74%	43.18%	43.74%	43.30%
1962	913,571	479,590	221,981	257,609	28.20%	29.31%	31.36%	34.46%	35.12%	35.48%	37.18%	39.22%	40.60%	41.25%
1963	777,890	371,578	195,240	176,338	22.67%	25.66%	27.07%	29.03%	31.82%	32.75%	33.39%	35.03%	36.96%	38.31%
1964	790,038	374,700	205,126	169,574	21.46%	22.06%	24.32%	25.63%	27.42%	29.90%	30.92%	31.70%	33.26%	35.07%
1965	1,086,662	442,064	273,496	168,568	15.51%	18.02%	19.38%	21.64%	23.00%	24.71%	26.98%	28.11%	29.05%	30.56%
1966	1,181,692	526,799	229,649	297,150	25.15%	20.53%	20.77%	21.16%	22.51%	23.48%	24.80%	26.65%	27.62%	28.46%
1967	1,131,512	462,766	264,397	198,369	17.53%	21.42%	19.53%	19.90%	20.33%	21.55%	22.44%	23.64%	25.30%	26.24%
1968	1,364,210	588,198	306,146	282,052	20.68%	19.25%	21.14%	19.86%	20.09%	20.41%	21.39%	22.13%	23.16%	24.60%
1969	1,533,663	608,005	330,668	277,337	18.08%	19.30%	18.81%	20.24%	19.43%	19.65%	19.95%	20.81%	21.47%	22.38%
1970	1,540,399	676,390	344,155	332,235	21.57%	19.83%	20.09%	19.57%	20.55%	19.85%	20.00%	20.22%	20.92%	21.49%
1971	1,115,794	432,839	241,627	191,212	17.14%	19.71%	19.11%	19.50%	19.16%	20.06%	19.51%	19.67%	19.89%	20.55%
1972	1,148,405	511,359	277,138	234,221	20.40%	18.79%	19.91%	19.39%	19.65%	19.34%	20.10%	19.61%	19.75%	19.94%
1973	1,094,044	551,011	272,272	278,739	25.48%	22.87%	20.97%	21.16%	20.42%	20.47%	20.10%	20.69%	20.18%	20.27%
1974	1,186,378	982,553	296,225	686,328	57.85%	42.32%	34.98%	30.60%	28.31%	26.25%	25.41%	24.52%	24.59%	23.79%
1975	1,001,179	727,041	334,658	392,383	39.19%	49.31%	41.37%	35.93%	32.15%	29.85%	27.76%	26.79%	25.85%	25.78%
1976	1,139,105	746,008	404,527	341,481	29.98%	34.29%	42.69%	38.43%	34.71%	31.78%	29.87%	28.01%	27.11%	26.23%
1977	1,052,882	727,239	531,781	195,458	18.56%	24.50%	29.10%	36.89%	34.61%	32.14%	29.98%	28.58%	27.09%	26.38%
1978	1,036,168	617,860	529,372	88,488	8.54%	13.59%	19.37%	24.07%	31.47%	30.46%	28.95%	27.45%	26.57%	25.47%
1979	1,217,414	1,089,903	581,581	508,322	41.75%	26.48%	23.96%	25.50%	28.02%	33.35%	32.24%	30.71%	29.19%	28.17%
1980	1,206,570	1,215,879	812,525	403,354	33.43%	37.61%	28.91%	26.49%	27.20%	29.00%	33.37%	32.40%	31.03%	29.65%
1981	1,348,144	813,255	1,023,266	(210,011)	-15.58%	7.57%	18.60%	16.43%	16.82%	18.96%	21.49%	26.18%	26.11%	25.54%
1982	1,184,273	891,439	861,742	29,697	2.51%	-7.12%	5.97%	14.76%	13.68%	14.41%	16.58%	19.04%	23.48%	23.67%
1983	983,821	705,168	719,722	(14,554)	-1.48%	0.70%	-5.54%	4.41%	12.07%	11.54%	12.46%	14.64%	17.06%	21.32%
1984	1,142,514	1,223,869	923,090	300,779	26.33%	13.46%	9.54%	2.27%	8.68%	14.37%	13.62%	14.19%	15.93%	17.99%
1985	1,287,338	1,219,214	1,018,726	200,488	15.57%	20.63%	14.26%	11.23%	5.15%	9.92%	14.55%	13.89%	14.36%	15.89%
1986	1,006,210	1,104,204	886,423	217,781	21.64%	18.24%	20.93%	15.94%	13.10%	7.54%	11.37%	15.31%	14.64%	15.00%
1987	1,271,033	874,009	991,850	(117,841)	-9.27%	4.39%	8.43%	12.77%	10.31%	8.96%	4.94%	8.59%	12.38%	12.04%
1988	1,102,260	1,250,157	893,030	357,127	32.40%	10.08%	13.52%	14.09%	16.50%	13.89%	12.20%	8.19%	11.08%	14.26%
1989	1,364,652	814,344	1,001,622	(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	763,122	968,484	(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	516,756	1,100,444	(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	478,960	1,670,950	(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	323,269	1,490,514	(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	382,459	1,138,160	(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	736,309	1,327,071	(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	603,448	1,311,527	(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	560,259	1,303,589	(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	751,165	1,692,351	(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	1,165,780	2,105,564	(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	599,171	1,853,315	(1,254,144)	-35.00%	-30.89%	-31.11%	-31.50%	-31.05%	-30.88%	-31.77%	-33.68%	-34.95%	-35.36%
2001	2,245,747	186,080	1,521,713	(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	$6,396.46	1,177,045	(1,170,649)	-438.41%	-99.74%	-61.69%	-48.88%	-44.80%	-43.07%	-41.04%	-39.85%	-39.83%	-40.72%
2003	1,321,734	$70,481.49	8,623	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	$515,567.28	372,909	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	$490,005.10	1,348,786	(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	$578,188.59	1,216,234	(638,045)	-17.78%	-21.78%	-14.96%	-12.45%	-23.14%	-29.47%	-30.67%	-29.97%	-30.19%	-30.46%
2007	6,258,148	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	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	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	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	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	7,598,664	593,007	3,088,170	(2,495,162)	-32.84%	-25.88%	-24.12%	-25.36%	-21.99%	-24.42%	-23.87%	-24.03%	-22.68%	-21.97%
2013	7,305,864.41	1,637,565	3,265,206	(1,627,641)	-22.28%	-27.66%	-24.82%	-23.67%	-24.70%	-22.04%	-24.09%	-23.65%	-23.80%	-22.63%
2014	8,867,420.47	2,002,597	5,200,285	(3,197,688)	-36.06%	-29.84%	-30.79%	-27.78%	-26.50%	-27.02%	-24.52%	-25.97%	-25.48%	-25.51%
2015	6,966,420.18	300,048	3,003,725	(2,703,677)	-38.81%	-37.27%	-32.54%	-32.61%	-29.67%	-28.37%	-28.66%	-26.26%	-27.38%	-26.86%
2016	2,840,964.44	218,763	5,047,648	(4,828,885)	-169.97%	-76.81%	-57.46%	-47.57%	-44.23%	-38.85%	-36.65%	-36.20%	-33.06%	-33.49%

NA - Not applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant
Distribution Underground Conduit
Account 366
1950-2016

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. %
1950	12,207	1,647	1,354	293	2.40%									
1951	10,409	870	683	187	1.80%	2.12%								
1952	19,407	1,945	2,080	(135)	-0.70%	0.17%	0.82%							
1953	8,226	3,019	1,514	1,505	18.30%	4.96%	4.09%	3.68%						
1954	5,417	640	499	141	2.60%	12.06%	4.57%	3.91%	3.58%					
1955	6,073	492	1,779	(1,287)	-21.19%	-9.97%	1.82%	0.57%	0.83%	1.14%				
1956	27,113	3,770	6,185	(2,415)	-8.91%	-11.16%	-9.22%	-4.39%	-3.31%	-2.61%	-1.93%			
1957	22,217	6,215	4,801	1,414	6.36%	-2.03%	-4.13%	-3.53%	-0.93%	-0.88%	-0.60%	-0.27%		
1958	33,073	3,984	5,085	(1,101)	-3.33%	0.57%	-2.55%	-3.83%	-3.46%	-1.71%	-1.55%	-1.28%	-0.97%	
1959	46,508	2,679	7,852	(5,173)	-11.12%	-7.88%	-4.77%	-5.64%	-6.34%	-6.00%	-4.65%	-4.20%	-3.85%	-3.45%
1960	9,760	2,516	2,278	238	2.44%	-8.77%	-6.76%	-4.14%	-5.07%	-5.75%	-5.45%	-4.22%	-3.83%	-3.52%
1961	18,699	2,882	2,991	(109)	-0.58%	0.45%	-6.73%	-5.69%	-3.63%	-4.54%	-5.16%	-4.91%	-3.83%	-3.52%
1962	71,602	4,325	9,478	(5,153)	-7.20%	-5.83%	-5.02%	-6.96%	-6.29%	-4.90%	-5.37%	-5.78%	-5.59%	-4.80%
1963	28,679	2,092	10,094	(8,002)	-27.90%	-13.12%	-11.15%	-10.12%	-10.38%	-9.26%	-7.76%	-7.88%	-8.19%	-7.97%
1964	64,509	2,062	10,198	(8,136)	-12.61%	-17.32%	-12.92%	-11.66%	-10.95%	-10.98%	-10.06%	-8.82%	-8.83%	-9.06%
1965	107,616	5,297	25,282	(19,985)	-18.57%	-16.34%	-17.99%	-15.15%	-14.22%	-13.68%	-13.33%	-12.46%	-11.43%	-11.27%
1966	97,080	3,169	12,141	(8,972)	-9.24%	-14.15%	-13.78%	-15.14%	-13.60%	-12.97%	-12.59%	-12.44%	-11.81%	-11.00%
1967	100,758	2,186	14,937	(12,751)	-12.66%	-10.98%	-13.65%	-13.47%	-14.51%	-13.40%	-12.91%	-12.61%	-12.48%	-11.96%
1968	153,763	1,264	16,202	(14,938)	-9.71%	-10.88%	-10.43%	-12.34%	-12.37%	-13.18%	-12.49%	-12.14%	-11.93%	-11.87%
1969	47,362	2,231	11,081	(8,850)	-18.69%	-11.83%	-12.10%	-11.41%	-12.93%	-12.89%	-13.61%	-12.93%	-12.59%	-12.38%
1970	115,293	27,677	12,374	15,303	13.27%	3.97%	-2.68%	-5.09%	-5.87%	-8.07%	-8.50%	-9.28%	-9.09%	-8.89%
1971	28,305	107,839	4,197	103,642	366.16%	82.83%	57.65%	27.60%	18.50%	13.53%	8.22%	6.34%	5.02%	3.95%
1972	94,916	58,557	6,053	52,504	55.32%	126.72%	71.88%	56.88%	33.59%	24.96%	19.76%	14.22%	12.08%	10.71%
1973	74,941	4,053	4,667	(614)	-0.82%	30.55%	78.49%	54.50%	44.89%	28.58%	21.82%	17.59%	12.85%	10.99%
1974	62,399	100,932	5,912	95,020	152.28%	68.74%	63.25%	96.16%	70.73%	60.73%	41.95%	33.84%	28.44%	22.71%
1975	47,348	59,204	6,160	53,044	112.03%	134.91%	79.84%	71.51%	98.60%	75.35%	65.89%	47.27%	38.94%	33.25%
1976	65,310	7,541	13,377	(5,836)	-8.94%	41.90%	81.25%	56.65%	56.28%	79.78%	64.09%	56.77%	41.95%	34.99%
1977	94,788	(147,647)	12,009	(159,656)	-168.43%	-103.37%	-54.21%	-6.46%	-5.23%	7.84%	29.51%	26.30%	22.92%	16.52%
1978	81,337	93,985	27,880	66,105	81.27%	-53.12%	-41.17%	-16.05%	13.86%	11.28%	19.30%	37.17%	33.03%	29.59%
1979	51,770	252,268	17,178	235,090	454.10%	226.28%	62.11%	46.28%	55.42%	70.42%	59.25%	58.60%	73.08%	63.46%
1980	87,626	263,113	35,992	227,121	259.19%	331.58%	239.35%	116.84%	95.27%	97.12%	104.14%	90.23%	85.21%	96.76%
1981	153,243	285,943	48,113	237,830	155.20%	193.03%	239.22%	204.87%	129.38%	112.47%	112.43%	116.29%	104.08%	98.39%
1982	70,298	68,384	67,679	705	1.00%	106.71%	149.65%	193.08%	172.61%	112.64%	99.50%	100.41%	104.94%	94.90%
1983	87,920	136,677	48,879	87,798	99.86%	55.94%	104.77%	138.68%	174.90%	160.59%	110.85%	99.55%	100.35%	104.39%
1984	89,831	58,144	37,340	20,804	23.16%	61.10%	44.07%	86.50%	117.45%	149.69%	140.74%	99.86%	90.77%	91.99%
1985	125,149	428,363	43,028	385,335	307.90%	188.92%	163.07%	132.54%	139.14%	156.27%	179.43%	168.74%	130.78%	120.72%
1986	98,818	446,485	51,961	394,524	399.24%	348.20%	255.15%	221.17%	188.38%	180.24%	189.95%	207.83%	195.67%	158.98%
1987	156,712	774,890	102,067	672,823	429.34%	417.70%	381.60%	313.17%	279.58%	248.44%	230.16%	233.09%	245.51%	232.19%
1988	136,359	472,096	57,192	414,904	304.27%	371.15%	378.23%	361.21%	311.17%	284.43%	258.39%	241.17%	242.74%	253.08%
1989	230,601	342,776	134,559	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	544,563	106,837	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	283,435	124,229	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	257,592	189,751	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	22,618	126,605	(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	355,249	97,881	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	176,532	124,802	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	43,887	114,390	(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	832,358	75,488	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	270,319	123,277	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	169,728	115,914	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	130,300	77,995	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	17,074	63,950	(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	1,180	54,777	(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	-	2,981	(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	-	93,947	(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	-	463,130	(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	-	150,174	(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	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	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	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	3,903,611	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	253,494	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	416,672	103,903	432,654	(328,750)	-78.90%	-154.42%	-25.19%	-28.77%	-30.21%	-39.64%	-37.12%	-42.39%	-43.33%	-41.97%
2013	218,642.00	141,133	957,849	(816,716)	-373.54%	-180.30%	-208.32%	-41.08%	-44.13%	-44.98%	-53.41%	-49.28%	-53.67%	-54.43%
2014	167,675.00	37,893	890,788	(852,894)	-508.66%	-432.19%	-248.87%	-255.99%	-56.89%	-59.47%	-59.78%	-67.37%	-61.67%	-65.25%
2015	401,496.00	120,987	694,992	(574,004)	-142.97%	-250.70%	-284.79%	-213.57%	-224.86%	-63.33%	-65.59%	-65.69%	-72.54%	-66.60%
2016	136,937.00	140,373	1,273,473	(1,133,100)	-827.46%	-317.05%	-362.55%	-365.15%	-276.23%	-276.60%	-82.36%	-84.17%	-83.70%	-89.75%

NA - Not applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant
Distribution Underground Conductor & Devices
Account 367
1950-2016

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. %
1950	93,490	50,082	15,872	34,210	36.59%									
1951	63,913	50,965	10,902	40,063	62.68%	47.19%								
1952	183,359	130,411	26,746	103,665	56.54%	58.13%	52.22%							
1953	142,748	84,917	15,659	69,258	48.52%	53.03%	54.61%	51.13%						
1954	139,539	109,656	21,235	88,421	63.37%	55.86%	56.13%	56.92%	53.87%					
1955	59,026	37,807	9,315	28,492	48.27%	58.88%	54.55%	55.24%	56.05%	53.38%				
1956	114,496	95,809	27,870	67,939	59.34%	55.57%	59.05%	55.75%	55.98%	56.58%	54.24%			
1957	200,828	130,961	35,067	95,894	47.75%	51.96%	51.38%	54.63%	53.30%	54.01%	54.62%	52.93%		
1958	163,745	102,672	30,846	71,826	43.86%	46.00%	49.19%	49.09%	52.03%	51.42%	52.35%	52.97%	51.65%	
1959	111,972	42,772	20,593	22,179	19.81%	34.09%	39.85%	43.62%	44.05%	47.46%	47.62%	49.09%	49.82%	48.85%
1960	140,008	101,055	22,854	78,201	55.85%	39.84%	41.42%	43.48%	45.97%	46.14%	48.72%	48.70%	49.84%	50.46%
1961	89,736	40,290	17,472	22,818	25.43%	43.97%	36.05%	38.58%	41.19%	43.72%	44.03%	46.67%	46.90%	48.21%
1962	262,727	89,462	29,894	59,568	22.67%	23.37%	32.61%	30.24%	33.14%	36.17%	38.62%	39.12%	41.76%	42.43%
1963	221,768	104,079	30,371	73,708	33.24%	27.51%	27.18%	32.80%	31.04%	33.16%	35.62%	37.70%	38.16%	40.50%
1964	212,267	91,610	36,742	54,868	25.85%	29.62%	27.00%	26.82%	31.21%	29.98%	31.87%	34.14%	36.05%	36.50%
1965	420,593	218,442	60,327	158,115	37.59%	33.65%	33.55%	30.99%	30.58%	33.20%	32.18%	33.35%	34.94%	36.38%
1966	506,932	342,511	75,339	267,172	52.70%	45.85%	42.13%	40.68%	37.77%	37.12%	38.53%	37.47%	37.96%	38.80%
1967	233,695	158,930	33,859	125,071	53.52%	52.96%	47.39%	44.06%	42.56%	39.75%	39.09%	40.21%	39.17%	39.50%
1968	521,097	346,413	65,328	281,085	53.94%	53.81%	53.37%	49.42%	46.78%	45.36%	42.86%	42.22%	42.95%	42.00%
1969	199,084	43,031	43,959	(928)	-0.47%	38.90%	42.48%	46.03%	44.14%	42.29%	41.42%	39.51%	39.04%	39.88%
1970	379,618	278,850	43,497	235,353	62.00%	40.51%	46.87%	48.04%	49.32%	47.14%	45.31%	44.32%	42.40%	41.90%
1971	215,316	200,327	45,394	154,933	71.96%	65.60%	49.04%	50.98%	51.36%	51.69%	49.30%	47.45%	46.36%	44.40%
1972	322,236	292,825	44,356	248,469	77.11%	75.04%	69.64%	57.14%	56.12%	55.80%	55.14%	52.50%	50.62%	49.43%
1973	271,263	132,931	35,840	97,091	35.79%	58.22%	61.88%	61.92%	52.97%	53.23%	53.26%	53.16%	51.02%	49.40%
1974	501,105	821,661	70,639	751,022	149.87%	109.81%	100.18%	95.54%	88.00%	78.68%	73.33%	71.58%	68.54%	64.90%
1975	357,319	257,860	63,168	194,692	54.49%	110.17%	92.31%	88.94%	86.74%	82.15%	74.83%	70.90%	69.54%	67.11%
1976	470,001	322,925	93,103	229,822	48.90%	51.31%	88.49%	79.55%	79.14%	78.42%	75.94%	70.34%	67.70%	66.75%
1977	739,923	451,934	146,640	305,294	41.26%	44.23%	46.57%	71.59%	67.44%	68.61%	68.86%	68.06%	64.12%	62.78%
1978	638,793	546,069	124,182	421,887	66.04%	52.74%	51.77%	52.21%	70.29%	67.14%	68.12%	68.35%	67.73%	64.42%
1979	672,919	638,122	147,498	490,624	72.91%	69.57%	59.36%	57.41%	57.05%	70.81%	68.21%	68.93%	69.08%	68.49%
1980	888,210	759,053	194,068	564,985	63.61%	67.62%	67.16%	60.64%	59.02%	58.59%	69.31%	67.31%	67.96%	68.13%
1981	1,019,372	1,181,797	219,113	962,684	94.44%	80.08%	78.21%	75.80%	69.34%	67.17%	66.23%	74.15%	72.28%	72.55%
1982	757,411	986,943	202,108	784,835	103.62%	98.35%	86.77%	83.98%	81.10%	74.85%	72.50%	71.34%	77.85%	76.04%
1983	835,466	583,706	185,935	397,771	47.61%	74.24%	82.12%	77.43%	76.70%	75.28%	70.75%	69.04%	68.23%	74.17%
1984	1,292,634	684,497	344,377	340,120	26.31%	34.67%	52.77%	63.65%	63.64%	64.78%	64.91%	62.36%	61.49%	61.17%
1985	1,513,861	980,441	251,807	728,634	48.13%	38.08%	40.27%	51.17%	59.31%	59.92%	61.17%	61.58%	59.78%	59.20%
1986	1,455,156	1,947,266	262,666	1,684,600	115.77%	81.28%	64.61%	61.82%	67.23%	71.26%	70.39%	70.59%	70.27%	68.08%
1987	2,004,356	1,925,561	222,726	1,702,835	84.96%	97.92%	82.76%	71.12%	68.35%	71.75%	74.36%	73.38%	73.35%	72.93%
1988	1,919,447	1,454,247	349,073	1,105,174	57.58%	71.56%	83.52%	75.75%	67.94%	66.06%	68.97%	71.37%	70.78%	70.90%
1989	2,647,807	2,020,800	342,965	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	2,617,246	301,019	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	934,202	362,628	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	1,551,960	513,259	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	1,203,248	402,337	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	605,218	266,802	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	1,490,184	269,941	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	1,791,988	343,383	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	1,115,533	438,616	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	1,336,742	434,643	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	1,676,053	513,006	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	885,172	384,847	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	79,102	548,632	(469,530)	-9.08%	0.30%	7.44%	9.79%	11.30%	15.47%	18.16%	17.89%	18.49%	19.33%
2002	3,761,758	90,112	272,122	(182,010)	-4.84%	-7.29%	-1.07%	5.11%	7.61%	9.15%	13.01%	15.60%	15.52%	16.26%
2003	1,478,221	78,826	6,220	72,607	4.91%	-2.09%	-5.56%	-0.50%	5.09%	7.46%	8.94%	12.64%	15.15%	15.10%
2004	2,482,444	586,853	190,980	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	637,591	1,669,831	(1,032,240)	-24.14%	-9.42%	-6.85%	-6.22%	-7.08%	-3.19%	1.60%	4.04%	5.55%	8.85%
2006	2,307,106	371,771	519,822	(148,050)	-6.42%	-17.93%	-8.65%	-6.75%	-6.25%	-7.00%	-3.49%	0.99%	3.37%	4.84%
2007	1,825,678	308,130	1,246,596	(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	469,636	541,188	(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	322,997	624,811	(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	400,966	440,597	(39,630)	-1.09%	-4.85%	-4.12%	-11.40%	-10.59%	-13.73%	-10.21%	-9.21%	-8.58%	-8.66%
2011	4,905,454	387,026	310,599	76,428	1.56%	0.43%	-2.22%	-2.25%	-7.61%	-7.46%	-10.52%	-7.97%	-7.28%	-6.98%
2012	3,247,752	83,129	854,151	(771,023)	-23.74%	-8.52%	-6.23%	-6.82%	-6.09%	-10.23%	-9.83%	-12.13%	-9.74%	-9.03%
2013	3,526,934.14	46,991	775,578	(728,587)	-20.66%	-22.14%	-12.18%	-9.55%	-9.43%	-8.46%	-11.79%	-11.31%	-13.13%	-10.92%
2014	4,342,169.08	12,589	778,974	(766,384)	-17.65%	-19.00%	-20.38%	-13.67%	-11.34%	-10.98%	-9.99%	-12.70%	-12.22%	-13.70%
2015	4,186,323.80	297,233	893,960	(596,727)	-14.25%	-15.98%	-17.35%	-18.71%	-13.79%	-11.85%	-11.48%	-10.58%	-12.90%	-12.47%
2016	2,301,387.61	332,010	5,469,141	(5,137,131)	-223.22%	-88.38%	-60.02%	-50.35%	-45.44%	-35.20%	-30.46%	-27.97%	-25.62%	-26.99%

NA - Not applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant
Distribution Line Transformers Amortized
Account 368
2000-2016

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		463,967	39,476	424,491	13.44%									
2001	29,650		85,129	14,809	70,320	237.17%	15.53%								
2002	2,025		-	45	(45)	-2.22%	221.86%	15.51%							
2003	64,060		-	(1,881)	1,881	2.94%	2.78%	75.37%	15.27%						
2004	331,003		75,526	238,090	(162,564)	-49.11%	-40.67%	-40.48%	-21.19%	9.32%					
2005	187,211		142,430	236,717	(94,287)	-50.36%	-49.56%	-43.79%	-43.64%	-30.08%	6.36%				
2006	46,568,279		441,331	285,212	156,119	0.34%	0.13%	-0.21%	-0.21%	-0.21%	-0.06%	0.79%			
2007	3,215,229		1,057,852	2,444,464	(1,386,612)	-43.13%	-2.47%	-2.65%	-2.96%	-2.95%	-2.95%	-2.81%	-1.85%		
2008	3,984,588		(17,746)	131,949	(149,695)	-3.76%	-21.34%	-2.57%	-2.73%	-3.02%	-3.01%	-3.01%	-2.88%	-1.98%	
2009	5,751,237	*	-	-	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	*	53,848	1,351,824	(1,297,977)	-9.34%	-6.61%	-6.13%	-10.56%	-3.65%	-3.77%	-3.97%	-3.96%	-3.96%	-3.87%
2011	6,846,074	*	-	1,297	(1,297)	-0.02%	-6.27%	-4.91%	-4.76%	-8.42%	-3.34%	-3.45%	-3.64%	-3.63%	-3.63%
2012			3,161		3,161	NA	0.03%	-6.25%	-4.89%	-4.74%	-8.41%	-3.33%	-3.44%	-3.63%	-3.63%
2013	7,923,285.00		77,228	1,963,283	(1,886,055)	-23.80%	-23.76%	-12.76%	-11.10%	-9.25%	-8.68%	-11.34%	-5.17%	-5.27%	-5.43%
2014	6,044,707.00			633,047	(633,047)	-10.47%	-18.03%	-18.01%	-12.09%	-10.99%	-9.43%	-8.92%	-11.23%	-5.51%	-5.60%
2015	6,266,381.00			626,212	(626,212)	-9.99%	-10.23%	-15.54%	-15.53%	-11.61%	-10.84%	-9.51%	-9.05%	-11.09%	-5.79%
2016	9,847,177.00			154	(154)	0.00%	-3.89%	-5.68%	-10.46%	-10.45%	-8.51%	-8.74%	-7.85%	-7.58%	-9.37%

* Includes 2012 Pro Forma Ret

Xcel Energy Electric Plant
Distribution Line Capacitors Amortized
Account 368
2000-2016

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		(2,012)	4,585	(6,597)	-4.34%									
2001	115,175		2,576	4,000	(1,424)	-1.24%	-3.00%								
2002	45,274		584	15,705	(15,121)	-33.40%	-10.31%	-7.40%							
2003	97,702		-	143	(143)	-0.15%	-10.68%	-6.46%	-5.68%						
2004	101,497		-	14,090	(14,090)	-13.88%	-7.15%	-12.01%	-8.56%	-7.30%					
2005	114,920		-	28,728	(28,728)	-25.00%	-19.79%	-13.68%	-16.16%	-12.54%	-10.55%				
2006	335,227		-	77,590	(77,590)	-23.15%	-23.62%	-21.83%	-18.57%	-19.53%	-16.93%	-14.94%			
2007	1,659,713		-	120,936	(120,936)	-7.29%	-9.95%	-10.77%	-10.91%	-10.46%	-10.90%	-10.45%	-10.09%		
2008	190,808		-	19,204	(19,204)	-10.06%	-7.57%	-9.96%	-10.71%	-10.85%	-10.43%	-10.84%	-10.42%	-10.09%	
2009	148,111		9,193	55,287	(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		33,100	14,377	18,723	14.70%	-9.93%	-9.99%	-7.88%	-9.96%	-10.63%	-10.75%	-10.38%	-10.75%	-10.38%
2011	119,973	*	-	67,746	(67,746)	-56.47%	-19.82%	-24.05%	-19.50%	-10.47%	-12.12%	-12.67%	-12.71%	-12.29%	-12.61%
2012	142,786	*	18,107	25,230	(7,123)	-4.99%	-28.49%	-14.39%	-18.99%	-16.66%	-10.15%	-11.75%	-12.28%	-12.34%	-11.95%
2013	110,393.92		23	48,373	(48,350)	-43.80%	-21.91%	-33.02%	-20.88%	-23.22%	-20.23%	-11.63%	-12.99%	-13.46%	-13.48%
2014	2,489,478.16		41,111	45,088	(3,978)	-0.16%	-2.01%	-2.17%	-4.44%	-3.63%	-4.93%	-5.22%	-5.91%	-6.99%	-7.37%
2015	410,776.66		-7	51,544	(51,551)	-12.55%	-1.91%	-3.45%	-3.52%	-5.46%	-4.71%	-5.81%	-6.03%	-6.41%	-7.39%
2016	71,203.39		158	24,029	(23,870)	-33.52%	-15.65%	-2.67%	-4.15%	-4.18%	-6.06%	-5.30%	-6.35%	-6.54%	-6.77%

* Includes 2012 Pro Forma Ret

NA - Not applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant
Distribution Services - Overhead
Account 369
1955-2016

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. %
1955	78,289	44,068	41,401	2,667	3.41%									
1956	98,392	60,182	52,330	7,852	7.98%	5.95%								
1957	116,813	53,514	63,107	(9,593)	-8.21%	-0.81%	0.32%							
1958	141,761	39,972	76,539	(36,567)	-25.79%	-17.85%	-10.73%	-8.19%						
1959	128,718	43,153	78,309	(35,156)	-27.31%	-26.52%	-21.00%	-15.13%	-12.55%					
1960	138,190	50,235	82,908	(32,673)	-23.64%	-25.41%	-25.55%	-21.69%	-17.01%	-14.74%				
1961	128,003	44,446	83,535	(39,089)	-30.54%	-26.96%	-27.07%	-26.74%	-23.42%	-19.32%	-17.17%			
1962	150,353	61,503	100,337	(38,834)	-25.83%	-27.99%	-26.55%	-26.73%	-26.54%	-23.87%	-20.40%	-18.50%		
1963	136,839	49,547	90,344	(40,797)	-29.81%	-27.73%	-28.59%	-27.36%	-27.35%	-27.08%	-24.74%	-21.64%	-19.89%	-19.89%
1964	129,314	53,320	95,879	(42,559)	-32.91%	-31.32%	-29.34%	-29.62%	-28.41%	-28.24%	-27.87%	-25.73%	-22.89%	-21.24%
1965	155,344	53,216	96,462	(43,246)	-27.84%	-30.14%	-30.04%	-28.93%	-29.22%	-28.30%	-28.17%	-27.87%	-25.99%	-23.47%
1966	147,049	77,054	113,521	(36,467)	-24.80%	-26.36%	-28.32%	-28.68%	-28.09%	-28.46%	-27.78%	-27.73%	-27.51%	-25.87%
1967	173,647	70,291	141,052	(70,761)	-40.75%	-33.44%	-31.61%	-31.89%	-31.51%	-30.55%	-30.55%	-29.72%	-29.48%	-29.12%
1968	159,731	77,731	145,742	(68,011)	-42.58%	-41.63%	-36.48%	-34.37%	-34.12%	-33.47%	-32.38%	-32.18%	-31.28%	-30.93%
1969	179,189	79,641	176,224	(96,583)	-53.90%	-48.56%	-45.92%	-41.21%	-38.66%	-37.87%	-36.85%	-35.51%	-35.04%	-33.99%
1970	185,653	83,915	173,043	(89,128)	-48.01%	-50.90%	-48.37%	-46.47%	-42.70%	-40.39%	-39.54%	-38.49%	-37.14%	-36.60%
1971	190,904	58,777	186,492	(127,715)	-66.90%	-57.59%	-56.40%	-53.31%	-50.86%	-47.16%	-44.64%	-43.49%	-42.21%	-40.68%
1972	204,596	62,581	196,611	(134,030)	-65.51%	-66.18%	-60.38%	-58.85%	-56.02%	-53.60%	-50.19%	-47.70%	-46.45%	-45.08%
1973	214,283	76,809	182,391	(105,582)	-49.27%	-57.20%	-60.24%	-57.38%	-56.74%	-54.75%	-52.89%	-50.05%	-47.91%	-46.79%
1974	240,907	85,789	185,355	(99,566)	-41.33%	-45.07%	-51.41%	-54.88%	-53.65%	-53.69%	-52.40%	-51.09%	-48.81%	-47.05%
1975	245,205	93,618	204,763	(111,145)	-45.33%	-43.35%	-45.16%	-49.76%	-52.75%	-52.06%	-52.29%	-51.33%	-50.30%	-48.37%
1976	290,507	70,301	192,046	(121,745)	-41.91%	-43.47%	-42.81%	-44.21%	-47.85%	-50.47%	-50.18%	-50.56%	-49.90%	-49.13%
1977	333,693	74,177	202,641	(128,464)	-38.50%	-40.08%	-41.56%	-41.51%	-42.77%	-45.81%	-48.15%	-48.14%	-48.63%	-48.20%
1978	359,362	54,690	326,604	(271,914)	-75.67%	-57.77%	-53.08%	-51.54%	-49.86%	-49.79%	-51.49%	-52.91%	-52.50%	-52.61%
1979	413,293	87,998	479,709	(391,711)	-94.78%	-85.89%	-71.59%	-65.42%	-62.42%	-59.72%	-58.65%	-59.26%	-59.85%	-59.03%
1980	404,209	142,608	550,526	(407,918)	-100.92%	-97.81%	-91.05%	-79.44%	-73.39%	-70.02%	-67.00%	-65.48%	-65.49%	-65.58%
1981	401,709	466,315	531,504	(65,189)	-16.23%	-58.70%	-70.93%	-72.01%	-66.16%	-62.96%	-61.20%	-59.42%	-58.67%	-59.12%
1982	375,243	141,582	394,170	(252,588)	-67.31%	-40.90%	-61.44%	-70.08%	-71.11%	-66.35%	-63.60%	-62.01%	-60.38%	-59.66%
1983	341,936	158,070	282,496	(124,426)	-36.39%	-52.57%	-39.52%	-55.82%	-64.13%	-65.94%	-62.45%	-60.41%	-59.24%	-57.98%
1984	318,512	305,507	349,803	(44,296)	-13.91%	-25.55%	-40.68%	-33.85%	-48.57%	-57.04%	-59.60%	-57.21%	-55.84%	-55.10%
1985	374,154	206,022	447,537	(241,515)	-64.55%	-41.26%	-39.65%	-47.01%	-40.19%	-51.27%	-58.11%	-60.22%	-58.04%	-56.74%
1986	287,274	174,066	382,817	(208,751)	-72.67%	-68.07%	-50.47%	-46.83%	-51.36%	-44.63%	-53.72%	-59.54%	-61.31%	-59.20%
1987	311,152	167,006	369,964	(202,958)	-65.23%	-68.80%	-67.16%	-54.03%	-50.33%	-53.51%	-47.29%	-54.99%	-60.09%	-61.65%
1988	303,333	218,902	360,992	(142,090)	-46.84%	-56.15%	-61.41%	-62.33%	-52.66%	-49.79%	-52.63%	-47.24%	-54.20%	-58.95%
1989	317,185	108,619	357,208	(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	276,239	337,830	(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	229,707	331,833	(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	47,509	409,498	(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	14,027	365,822	(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	25,875	345,031	(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	34,172	337,189	(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	38,479	349,321	(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	54,203	258,592	(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	79,562	419,657	(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	52,904	345,228	(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	27,061	357,227	(330,166)	-71.59%	-73.22%	-70.03%	-71.88%	-71.77%	-75.47%	-78.94%	-82.19%	-84.68%	-79.81%
2001	354,711	13,184	426,128	(412,944)	-116.42%	-91.07%	-85.93%	-79.55%	-79.86%	-78.33%	-80.82%	-83.35%	-85.82%	-87.74%
2002	249,468	19,893	259,969	(240,075)	-96.23%	-108.08%	-92.28%	-87.70%	-81.65%	-81.70%	-80.01%	-82.12%	-84.33%	-86.55%
2003	-	-	45,729	(45,729)	NA	-114.57%	-115.65%	-96.58%	-90.85%	-83.96%	-83.75%	-81.73%	-83.66%	-85.73%
2004	52,804	-	124,165	(124,165)	-235.14%	-321.75%	-135.63%	-125.26%	-103.12%	-95.90%	-87.89%	-87.25%	-84.71%	-86.31%
2005	144,545	-	285,411	(285,411)	-197.46%	-207.54%	-230.71%	-155.63%	-138.28%	-113.92%	-104.79%	-95.17%	-93.82%	-90.41%
2006	979,421	-	375,647	(375,647)	-38.35%	-58.81%	-66.73%	-70.61%	-75.09%	-83.32%	-80.91%	-80.06%	-77.53%	-77.87%
2007	81,302	-	1,336,427	(1,336,427)	-1643.77%	-161.41%	-165.73%	-168.64%	-172.28%	-159.69%	-151.45%	-135.60%	-126.93%	-116.88%
2008	1,633,914	-	617,067	(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	-	669,233	(669,233)	-1818.20%	-76.99%	-149.70%	-109.77%	-114.18%	-116.36%	-117.92%	-116.22%	-116.24%	-111.08%
2010	773,153	-	557,916	(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	-	574,424	(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	3,002	643,882	(640,880)	-172.47%	-94.83%	-86.30%	-116.78%	-82.13%	-115.48%	-99.70%	-102.56%	-103.97%	-104.88%
2013	528,693.00	4,172	604,319	(600,147)	-113.52%	-137.85%	-100.29%	-91.87%	-116.12%	-86.03%	-115.24%	-101.07%	-103.62%	-104.88%
2014	142,101.00	8,385	410,583	(402,198)	-283.04%	-149.43%	-157.64%	-113.59%	-101.84%	-124.71%	-92.39%	-120.56%	-105.81%	-108.17%
2015	181,650.00	2,958	669,866	(666,908)	-367.14%	-330.22%	-195.82%	-188.73%	-135.17%	-118.41%	-139.67%	-103.30%	-130.18%	-114.23%
2016	598,408.00	2,346	666,118	(663,772)	-110.92%	-170.59%	-187.92%	-160.80%	-163.18%	-129.86%	-117.14%	-134.81%	-104.18%	-127.99%

NA - Not applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant
Distribution Services - Underground
Account 369
1955-2016

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. %
1955	15,561	-	-	0	0.00%									
1956	21,535	-	-	0	0.00%	0.00%								
1957	33,188	-	-	0	0.00%	0.00%	0.00%							
1958	35,437	-	-	0	0.00%	0.00%	0.00%	0.00%						
1959	39,164	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%					
1960	29,921	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
1961	37,698	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
1962	78,921	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
1963	63,080	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
1964	59,551	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1965	38,834	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1966	42,790	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1967	32,324	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1968	28,758	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1969	36,639	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1970	20,722	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1971	51,365	7,629	9,816	(2,187)	-4.26%	-3.03%	-2.01%	-1.59%	-1.29%	-1.03%	-0.87%	-0.70%	-0.58%	-0.48%
1972	21,618	6,241	4,505	1,736	8.03%	-0.62%	-0.48%	-0.35%	-0.28%	-0.24%	-0.19%	-0.17%	-0.14%	-0.11%
1973	12,215	1,842	5,016	(3,174)	-25.98%	-4.25%	-4.25%	-3.42%	-2.54%	-2.12%	-1.78%	-1.47%	-1.27%	-1.05%
1974	59,025	37,755	10,328	27,427	46.47%	34.04%	27.99%	16.50%	14.43%	11.81%	10.33%	9.06%	7.79%	6.91%
1975	37,490	14,128	6,717	7,411	19.77%	36.10%	29.12%	25.62%	17.18%	15.42%	13.06%	11.65%	10.40%	9.10%
1976	36,134	13,424	9,811	3,613	10.00%	14.97%	28.99%	24.35%	22.23%	15.99%	14.60%	12.65%	11.46%	10.36%
1977	42,703	9,697	9,683	14	0.03%	4.60%	9.49%	21.94%	18.82%	17.70%	13.37%	12.39%	10.96%	10.05%
1978	34,048	18,302	7,475	10,827	31.80%	14.12%	12.80%	14.54%	23.54%	20.81%	19.67%	15.50%	14.48%	12.98%
1979	52,347	12,078	9,932	2,146	4.10%	15.02%	10.06%	10.05%	11.84%	19.65%	17.62%	16.92%	13.78%	13.00%
1980	49,478	15,843	15,337	506	1.02%	2.60%	9.92%	7.56%	7.97%	9.72%	16.69%	15.08%	14.64%	12.19%
1981	98,858	15,858	18,490	(2,632)	-2.66%	-1.43%	0.01%	4.62%	3.91%	4.62%	6.23%	12.02%	10.93%	10.78%
1982	43,641	18,004	15,589	2,415	5.53%	-0.15%	0.15%	1.00%	4.76%	4.13%	4.73%	6.16%	11.40%	10.42%
1983	65,978	9,466	18,018	(8,552)	-12.96%	-5.60%	-4.21%	-3.20%	-1.97%	1.37%	1.22%	1.97%	3.42%	8.31%
1984	37,283	129,166	15,003	114,163	306.21%	102.28%	73.54%	42.88%	35.87%	31.08%	31.15%	28.02%	26.60%	26.09%
1985	65,036	169,810	21,408	148,402	228.18%	256.61%	150.93%	120.99%	81.66%	70.59%	62.15%	59.84%	54.62%	51.55%
1986	100,730	269,003	27,453	241,550	239.80%	235.24%	248.27%	184.21%	159.27%	120.37%	107.56%	97.01%	92.95%	86.23%
1987	38,717	154,076	19,941	134,135	346.45%	269.41%	256.30%	263.99%	204.62%	179.89%	139.81%	126.07%	114.50%	109.70%
1988	74,248	293,910	20,441	273,469	368.32%	360.82%	303.78%	286.14%	288.51%	236.44%	212.76%	172.16%	157.41%	144.59%
1989	169,392	59,375	21,720	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	310,179	12,478	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	271,154	8,896	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	159,773	21,882	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	127,189	13,467	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	138,817	8,874	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	168,189	15,740	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	223,492	21,081	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	333,743	25,611	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	37,307	9,144	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	81,695	13,289	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	82,666	7,259	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	567	6,891	(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	0	2,994	(2,993)	-1.19%	-3.16%	20.70%	32.83%	33.83%	83.95%	101.19%	110.21%	121.56%	102.64%
2003	-	-	397	(397)	NA	-1.35%	-3.30%	20.57%	32.73%	33.74%	83.88%	101.13%	110.16%	121.51%
2004	19,082	-	29,045	(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	-	20,900	(20,900)	-78.64%	-109.39%	-110.26%	-17.99%	-17.54%	4.32%	18.48%	21.33%	69.33%	87.61%
2006	441,544	-	29,724	(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	-	(16,799)	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	-	50,960	(50,960)	-26.46%	-14.21%	-9.37%	-11.97%	-15.64%	-15.70%	-11.98%	-12.09%	-4.60%	1.78%
2009	94,303	-	22,993	(22,993)	-24.38%	-25.78%	-17.07%	-11.19%	-13.42%	-16.65%	-16.69%	-13.07%	-13.13%	-6.23%
2010	681,237	-	26,478	(26,478)	-3.89%	-6.38%	-10.37%	-8.23%	-7.78%	-9.05%	-10.86%	-10.89%	-9.50%	-9.62%
2011	2,711,802	-	40,934	(40,934)	-1.51%	-1.99%	-2.59%	-3.84%	-3.34%	-3.70%	-4.18%	-4.85%	-4.85%	-4.65%
2012	14,872	549	29,850	(29,301)	-197.02%	-2.58%	-2.84%	-3.42%	-4.62%	-4.11%	-4.39%	-4.86%	-5.52%	-5.53%
2013	52,766.00	6,274	32,865	(26,591)	-50.39%	-82.63%	-3.48%	-3.56%	-4.12%	-5.26%	-4.75%	-4.96%	-5.42%	-6.07%
2014	24,955.00	8,985	27,479	(18,494)	-74.11%	-58.01%	-80.34%	-4.11%	-4.07%	-4.60%	-5.72%	-5.21%	-5.37%	-5.82%
2015	39,837.00	1,352	26,438	(25,086)	-62.97%	-67.26%	-59.69%	-75.11%	-4.94%	-4.73%	-5.25%	-6.32%	-5.80%	-5.90%
2016	253,785.00	2,868	96,575	(93,707)	-36.92%	-40.46%	-43.09%	-44.13%	-50.02%	-7.56%	-6.90%	-7.32%	-8.23%	-7.72%

NA - Not applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant
Distribution Meters
Account 370 Amortized
2000-2016

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	42,596	(30,318)	72,914	0.69%									
2001	3,182	85,129	14,809	70,320	2209.92%	1.35%								
2002		75,526	45	75,481	NA	4582.04%	2.06%							
2003		142,430	(1,881)	144,310	NA	NA	9117.24%	3.43%						
2004		441,331	238,090	203,240	NA	NA	NA	15504.41%	5.34%					
2005			236,717	(236,717)	NA	NA	NA	NA	8065.18%	3.11%				
2006	22,937,302		285,212	(285,212)	-1.24%	-2.28%	-1.39%	-0.76%	-0.43%	-0.12%	0.13%			
2007	2,666,205		789,129	(789,129)	-29.60%	-4.20%	-5.12%	-4.33%	-3.76%	-3.47%	-3.19%	-2.06%		
2008	3,503,616	-	-	0	0.00%	-12.79%	-3.69%	-4.50%	-3.81%	-3.31%	-3.05%	-2.81%	-1.88%	
2009	-	-	-	0	NA	0.00%	-12.79%	-3.69%	-4.50%	-3.81%	-3.31%	-3.05%	-2.81%	-1.88%
2010	-	2,583	493,066	(490,483)	NA	NA	-14.00%	-20.74%	-5.38%	-6.19%	-5.49%	-5.00%	-4.74%	-4.49%
2011	-	-	-	0	NA	NA	NA	-14.00%	-20.74%	-5.38%	-6.19%	-5.49%	-5.00%	-4.74%
2012	-	-	-	0	NA	NA	NA	NA	-14.00%	-20.74%	-5.38%	-6.19%	-5.49%	-5.00%
2013	0.00	18,007	587,691	(569,684)	NA	NA	NA	NA	NA	-30.26%	-29.97%	-7.33%	-8.15%	-7.45%
2014	5,067,823.04	7,983	249,747	(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	383,684	(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		2,373	0.05%	-3.74%	-4.09%	-7.99%	-7.99%	-7.99%	-11.34%	-11.34%	-9.15%	-11.77%

Xcel Energy Electric Plant
Distribution Meters - Old
Account 370 Amortized
2009-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %					
2009	4,990,401 *			0	0.00%							
2010	6,616,114 *	-	-	0	0.00%	0.00%						
2011	3,451,141 *	-	-	0	0.00%	0.00%	0.00%					
2012		-	-	0	NA	0.00%	0.00%	0.00%				
2013	1,949,431.00	0	-	0	0.00%	0.00%	0.00%	0.00%	0.00%			
2014	0.00	0	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%		
2015	0.00	0	-	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	
2016		0		0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%

* Includes Pro Forma 2012 Ret

NA - Not applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant
Distribution Street Lighting & Signal Systems
Account 373
1955-2016

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. %
1955	45,282	13,024	8,558	4,466	9.86%									
1956	98,064	19,123	12,940	6,183	6.31%	7.43%								
1957	113,535	32,939	21,055	11,884	10.47%	8.54%	8.77%							
1958	97,968	28,008	19,741	8,267	8.44%	9.53%	8.51%	8.68%						
1959	104,720	15,232	19,566	(4,334)	-4.14%	1.94%	5.00%	5.31%	5.76%					
1960	112,863	21,037	26,653	(5,616)	-4.98%	-4.57%	-0.53%	2.38%	3.11%	3.64%				
1961	84,664	15,472	18,249	(2,777)	-3.28%	-4.25%	-4.21%	-1.11%	1.45%	2.22%	2.75%			
1962	108,867	18,231	24,511	(6,280)	-5.77%	-4.68%	-4.79%	-4.62%	-2.11%	0.18%	1.02%	1.54%		
1963	135,027	18,581	32,482	(13,901)	-10.29%	-8.27%	-6.99%	-6.47%	-6.03%	-3.83%	-1.68%	-0.77%	-0.23%	
1964	147,898	23,380	33,157	(9,777)	-6.61%	-8.37%	-7.65%	-6.87%	-6.51%	-6.15%	-4.35%	-2.49%	-1.63%	-1.13%
1965	198,411	24,400	40,946	(16,546)	-8.34%	-7.60%	-8.36%	-7.88%	-7.30%	-6.97%	-6.64%	-5.15%	-3.54%	-2.74%
1966	390,977	33,420	29,982	3,438	0.88%	-2.22%	-3.10%	-4.22%	-4.39%	-4.30%	-4.37%	-4.35%	-3.44%	-2.38%
1967	781,062	29,859	36,922	(7,063)	-0.90%	-0.31%	-1.47%	-1.97%	-2.65%	-2.84%	-2.86%	-2.99%	-3.04%	-2.52%
1968	832,357	36,970	39,968	(2,998)	-0.36%	-0.62%	-0.33%	-1.05%	-1.40%	-1.88%	-2.05%	-2.09%	-2.20%	-2.27%
1969	649,596	38,158	46,613	(8,455)	-1.30%	-0.77%	-0.82%	-0.57%	-1.11%	-1.38%	-1.76%	-1.90%	-1.93%	-2.03%
1970	582,796	39,239	48,774	(9,535)	-1.64%	-1.46%	-1.02%	-0.99%	-0.76%	-1.20%	-1.42%	-1.74%	-1.86%	-1.89%
1971	191,907	26,443	29,395	(2,952)	-1.54%	-1.61%	-1.47%	-1.06%	-1.02%	-0.80%	-1.22%	-1.43%	-1.73%	-1.84%
1972	153,187	29,621	27,405	2,216	1.45%	-0.21%	-1.11%	-1.19%	-0.90%	-0.90%	-0.71%	-1.11%	-1.32%	-1.61%
1973	139,929	30,069	24,328	5,741	4.10%	2.71%	1.03%	-0.42%	-0.76%	-0.63%	-0.69%	-0.53%	-0.92%	-1.13%
1974	210,094	97,205	33,006	64,199	30.56%	19.98%	14.34%	9.96%	4.67%	2.66%	1.75%	1.16%	1.13%	0.68%
1975	182,139	37,490	33,513	3,977	2.18%	17.38%	13.89%	11.11%	8.34%	4.36%	2.62%	1.77%	1.21%	1.18%
1976	234,657	55,269	48,488	6,781	2.89%	2.58%	11.96%	10.52%	9.01%	7.19%	4.16%	2.64%	1.86%	1.31%
1977	178,395	42,481	50,131	(7,650)	-4.29%	-0.21%	0.52%	8.36%	7.73%	6.85%	5.60%	3.35%	2.15%	1.53%
1978	198,377	61,339	58,076	3,263	1.64%	-1.16%	0.39%	0.80%	7.03%	6.67%	6.06%	5.08%	3.19%	2.12%
1979	177,221	57,713	66,899	(9,186)	-5.18%	-1.58%	-2.45%	-0.86%	-0.29%	5.20%	5.08%	4.70%	3.99%	2.53%
1980	176,462	58,673	68,525	(9,852)	-5.58%	-5.38%	-2.86%	-3.21%	-1.72%	-1.10%	3.80%	3.83%	3.60%	3.07%
1981	148,300	53,533	77,910	(24,377)	-16.44%	-10.54%	-8.65%	-5.73%	-5.44%	-3.68%	-2.86%	1.80%	2.00%	1.95%
1982	136,777	40,811	60,339	(19,528)	-14.28%	-15.40%	-11.65%	-9.85%	-7.13%	-6.63%	-4.84%	-3.95%	0.46%	0.75%
1983	118,008	31,606	52,320	(20,714)	-17.55%	-15.79%	-16.03%	-12.85%	-11.05%	-8.42%	-7.77%	-5.94%	-4.99%	-0.74%
1984	716,245	50,749	159,086	(108,337)	-15.13%	-15.47%	-15.30%	-15.45%	-14.11%	-13.03%	-11.29%	-10.62%	-9.10%	-8.19%
1985	1,387,873	34,400	259605	(225,205)	-16.23%	-15.85%	-15.94%	-15.85%	-15.88%	-15.20%	-14.58%	-13.53%	-13.02%	-11.95%
1986	1,035,741	33,923	200,721	(166,798)	-16.10%	-16.17%	-15.94%	-15.99%	-15.92%	-15.95%	-15.45%	-14.99%	-14.18%	-13.77%
1987	1,333,674	25,756	199,503	(173,747)	-13.03%	-14.37%	-15.06%	-15.07%	-15.13%	-15.11%	-15.15%	-14.81%	-14.49%	-13.90%
1988	683,151	19,557	112,551	(92,994)	-13.61%	-13.23%	-14.20%	-14.84%	-14.88%	-14.94%	-14.92%	-14.96%	-14.67%	-14.39%
1989	275,407	30,142	61,300	(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	25,917	42,208	(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	17,776	48,019	(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	34,465	49,760	(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	27,467	59,703	(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	71,286	53,578	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	(24,541)	53,423	(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	28,296	55,590	(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	53,905	70,996	(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	34,429	92,376	(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	6,915	13,148	(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	17,517	13,006	4,511	1.75%	-0.37%	-9.39%	-10.47%	-12.33%	-18.53%	-14.31%	-15.39%	-15.01%	-15.52%
2001	327,424	19,419	138,277	(118,858)	-36.30%	-19.52%	-15.33%	-18.54%	-18.45%	-19.03%	-22.97%	-19.19%	-19.66%	-19.02%
2002	364,343	-	257,437	(257,437)	-70.66%	-54.40%	-39.13%	-32.84%	-32.85%	-31.80%	-31.28%	-33.35%	-29.38%	-29.10%
2003	133,071	-	(845)	845	0.64%	-51.59%	-45.52%	-34.24%	-29.37%	-29.80%	-29.03%	-28.73%	-30.85%	-27.36%
2004	370,266	-	24,804	(24,804)	-6.70%	-4.76%	-32.43%	-33.49%	-27.23%	-24.30%	-25.13%	-24.74%	-24.73%	-26.74%
2005	234,515	-	58,178	(58,178)	-24.81%	-13.72%	-11.13%	-30.81%	-32.07%	-26.89%	-24.36%	-25.09%	-24.75%	-24.74%
2006	4,732,477	-	296,301	(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	-	969,243	(969,243)	-213.26%	-24.40%	-24.42%	-23.28%	-22.75%	-25.52%	-26.06%	-25.01%	-24.39%	-24.60%
2008	495,677	-	258,771	(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	-	363,620	(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	-	397,877	(397,877)	-65.11%	-64.06%	-60.57%	-93.02%	-33.27%	-32.99%	-31.68%	-31.12%	-32.93%	-33.06%
2011	600,195	-	570,644	(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	359,943	834,043	(474,100)	-86.08%	-90.77%	-81.87%	-77.20%	-72.83%	-92.23%	-41.52%	-41.04%	-39.57%	-38.96%
2013	807,528.00	218,771	617,051	(398,280)	-49.32%	-64.23%	-73.68%	-71.64%	-70.05%	-67.62%	-83.78%	-42.23%	-41.78%	-40.40%
2014	376,866.00	89,037	587,748	(498,711)	-132.33%	-75.73%	-79.02%	-83.15%	-79.41%	-76.71%	-73.69%	-87.87%	-45.92%	-45.39%
2015	652,821.00	114,164	350,716	(236,552)	-36.24%	-71.41%	-61.70%	-67.32%	-72.90%	-71.58%	-70.38%	-68.45%	-81.29%	-45.28%
2016	293,379.00	88,302	901,658	(813,356)	-277.24%	-110.96%	-117.05%	-91.38%	-90.29%	-91.17%	-87.08%	-83.96%	-80.79%	-91.90%

NA - Not applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant
General Structures & Improvements
Account 390
1950-2016

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. %
1950	8,368	562	4,542	(3,980)	-47.56%									
1951	17,051	21	7,873	(7,852)	-46.05%	-46.55%								
1952	48,689	1,703	19,553	(17,850)	-36.66%	-39.10%	-40.05%							
1953	39,826	11,725	4,665	7,060	17.73%	-12.19%	-17.66%	-19.86%						
1954	170,321	21,151	16,302	4,849	2.85%	5.67%	-2.30%	-5.00%	-6.25%					
1955	15,097	1,360	20,247	(18,887)	-125.10%	-7.57%	-3.10%	-9.06%	-11.23%	-12.25%				
1956	19,329	2,974	2,005	969	5.01%	-52.05%	-6.38%	-2.46%	-8.14%	-10.22%	-11.20%			
1957	27,144	198	6,831	(6,633)	-24.44%	-12.19%	-39.87%	-8.50%	-4.65%	-9.52%	-11.36%	-12.24%		
1958	14,118	330	4,361	(4,031)	-28.55%	-25.84%	-16.00%	-37.76%	-9.65%	-5.83%	-10.32%	-12.05%	-12.88%	
1959	184,559	13,742	92,612	(78,870)	-42.73%	-41.73%	-39.65%	-36.13%	-41.29%	-23.83%	-20.31%	-21.84%	-22.61%	-23.00%
1960	38,326	5,016	4,632	384	1.00%	-35.21%	-34.82%	-33.75%	-31.11%	-35.86%	-21.80%	-18.71%	-20.27%	-21.04%
1961	3,018,865	801,784	239	801,545	26.55%	26.23%	22.30%	22.08%	21.70%	21.60%	20.93%	20.05%	20.02%	19.25%
1962	4,983	-	2,969	(2,969)	-59.58%	26.41%	26.09%	22.18%	21.96%	21.58%	21.48%	20.81%	19.94%	19.91%
1963	16,456	2,115	6,274	(4,159)	-25.27%	-33.25%	26.13%	25.82%	21.94%	21.72%	21.34%	21.25%	20.59%	19.73%
1964	58,623	1,219	5,201	(3,982)	-6.79%	-10.84%	-13.88%	25.51%	25.21%	21.43%	21.22%	20.85%	20.76%	20.11%
1965	138,600	10	840	(830)	-0.60%	-2.44%	-4.20%	-5.46%	24.39%	24.12%	20.55%	20.35%	20.00%	19.92%
1966	9,482	57	1,297	(1,240)	-13.08%	-1.40%	-2.93%	-4.58%	-5.78%	24.28%	24.01%	20.46%	20.26%	19.91%
1967	3,590	42	507	(465)	-12.95%	-13.04%	-1.67%	-3.10%	-4.71%	-5.89%	24.24%	23.97%	20.42%	20.23%
1968	38,389	-	16,611	(16,611)	-43.27%	-40.68%	-35.59%	-10.07%	-9.30%	-10.29%	-11.20%	23.45%	23.19%	19.73%
1969	4,894	28	10,469	(10,441)	-213.34%	-62.50%	-58.71%	-51.03%	-15.18%	-13.24%	-13.97%	-14.80%	23.10%	22.84%
1970	80,081	4	2,009	(2,005)	-2.50%	-14.65%	-23.55%	-23.25%	-22.55%	-11.49%	-10.66%	-11.35%	-12.03%	22.49%
1971	223,260	1,190	14,412	(13,222)	-5.92%	-5.02%	-8.33%	-12.20%	-12.21%	-12.23%	-8.99%	-8.76%	-9.24%	-9.67%
1972	9,972	92,338	2,730	89,608	898.60%	32.75%	23.74%	20.09%	13.27%	13.01%	12.34%	8.81%	7.20%	6.28%
1973	182,754	91,086	3,279	87,807	48.05%	92.06%	39.47%	32.69%	30.29%	25.06%	24.80%	24.15%	19.19%	17.16%
1974	19,416	(250)	2,019	(2,269)	-11.69%	42.31%	82.56%	37.19%	31.02%	28.72%	23.78%	23.54%	22.94%	18.35%
1975	48,158	1,141	4,161	(3,020)	-6.27%	-7.83%	32.96%	66.13%	32.86%	27.84%	25.76%	21.39%	21.19%	20.67%
1976	69,932	-	10,371	(10,371)	-14.83%	-11.34%	-11.39%	22.53%	48.98%	26.84%	23.13%	21.31%	17.65%	17.49%
1977	42,429	14,997	17,385	(2,388)	-5.63%	-11.36%	-9.83%	-10.03%	19.23%	42.76%	24.52%	21.32%	19.64%	16.28%
1978	186,485	75,155	3,055	72,100	38.66%	30.45%	19.86%	16.23%	14.75%	25.83%	41.40%	27.89%	25.07%	23.73%
1979	29,138	1,986	2,767	(781)	-2.68%	33.08%	26.71%	17.85%	14.77%	13.47%	24.39%	39.21%	26.80%	24.16%
1980	6,370	-	7,709	(7,709)	-121.02%	-23.91%	28.65%	23.15%	15.21%	12.50%	11.34%	22.81%	37.50%	25.65%
1981	173,834	111,604	18,817	92,787	53.38%	47.21%	40.27%	39.51%	35.14%	28.26%	25.28%	24.03%	29.82%	41.09%
1982	14,412	761	42,927	(42,166)	-292.58%	26.89%	22.05%	18.83%	27.84%	24.71%	19.42%	17.25%	16.30%	23.80%
1983	98,647	84,795	18,951	65,844	66.75%	20.94%	40.60%	37.08%	33.49%	35.39%	32.23%	26.93%	24.54%	23.52%
1984	54,190	-	156,565	(156,565)	-288.92%	-59.36%	-79.45%	-11.76%	-13.76%	-12.90%	4.18%	3.49%	1.59%	1.07%
1985	57,917	29,112	31,629	(2,517)	-4.35%	-141.90%	-44.24%	-60.14%	-10.68%	-12.41%	-11.76%	3.38%	2.80%	1.12%
1986	52,461	175	51,635	(51,460)	-98.09%	-48.90%	-127.94%	-54.97%	-67.31%	-20.84%	-22.23%	-21.06%	-4.52%	-4.59%
1987	143,639	19	24,340	(24,321)	-16.93%	-38.64%	-30.82%	-76.20%	-41.54%	-50.13%	-19.90%	-20.97%	-20.12%	-6.71%
1988	56,321	3,758	19,941	(16,183)	-28.73%	-20.26%	-36.43%	-30.44%	-68.87%	-39.99%	-47.61%	-20.66%	-21.63%	-20.83%
1989	88,645	-	8,541	(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	341,363	49,050	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	(1,666)	27,014	(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	8,252	562	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	500	139,211	(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	(140)	1,474	(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	181,208	118,450	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	1,353,834	-	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	-	-	0	0.00%	910.31%	62.41%	61.59%	55.47%	55.12%	51.72%	55.12%	53.14%	51.58%
1998	436,461	(33,522)	-	(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	(5,000)	-	(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	(89,376)	-	(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	-	19,756	(19,756)	-259.09%	-57.17%	-56.53%	-23.13%	-21.52%	153.25%	43.63%	43.17%	38.40%	38.29%
2002	-	-	-	0	NA	-259.09%	-57.17%	-56.53%	-23.13%	-21.52%	153.25%	43.63%	43.17%	38.40%
2003	-	-	-	0	NA	NA	-259.09%	-57.17%	-56.53%	-23.13%	-21.52%	153.25%	43.63%	43.17%
2004	-	-	-	0	NA	NA	NA	-259.09%	-57.17%	-56.53%	-23.13%	-21.52%	153.25%	43.63%
2005	13,252	-	-	0	0.00%	0.00%	0.00%	0.00%	-94.63%	-53.46%	-53.05%	-22.66%	-21.11%	150.71%
2006	75,451	-	37,835	(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	-	101,088	(101,088)	-27.27%	-31.14%	-30.24%	-30.24%	-30.24%	-30.24%	-33.98%	-38.15%	-38.27%	-26.11%
2008	108,034	-	14,085	(14,085)	-13.04%	-24.06%	-27.61%	-26.96%	-26.96%	-26.96%	-26.96%	-30.04%	-34.57%	-34.72%
2009	-	-	-	0	NA	-13.04%	-24.06%	-27.61%	-26.96%	-26.96%	-26.96%	-26.96%	-30.04%	-34.57%
2010	60,021	9,266	101	9,166	15.27%	15.27%	-2.93%	-19.68%	-23.42%	-22.92%	-22.92%	-22.92%	-22.92%	-25.76%
2011	226,373	-	276,268	(276,268)	-122.04%	-93.26%	-93.26%	-71.29%	-49.96%	-49.98%	-49.20%	-49.20%	-49.20%	-49.20%
2012	790,840	-	401,976	(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	-	275,876	(275,876)	-8.69%	-17.10%	-22.76%	-22.23%	-22.23%	-22.00%	-22.41%	-22.85%	-22.79%	-22.79%
2014	649,654	-	160,606	(160,606)	-24.72%	-11.42%	-18.17%	-23.03%	-22.56%	-22.56%	-22.35%	-22.69%	-23.07%	-23.02%
2015	1,474,613	127,990	160,947	(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	-	142,899	(142,899)	-38.29%	-9.52%	-13.47%	-10.80%	-15.70%	-19.30%	-18.99%	-18.99%	-18.89%	-19.32%

NA - Not applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant
General Office Furniture & Equipment
Account 391
2000-2016

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	102,809			0	0.00%	0.00%	0.00%	0.00%						
2004	173,148			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	878,542			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	6,886			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	44,975			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	-	-	-	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	2,279,663	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2012	318,903	-	44,017	(44,017)	-13.80%	-1.69%	-1.69%	-1.69%	-1.67%	-1.66%	-1.66%	-1.25%	-1.19%	-1.16%
2013	69,718	-	448	(448)	-0.64%	-11.44%	-1.67%	-1.67%	-1.67%	-1.64%	-1.63%	-1.63%	-1.24%	-1.18%
2014	-	-	4,528	(4,528)	NA	-7.14%	-12.61%	-1.84%	-1.84%	-1.84%	-1.81%	-1.80%	-1.80%	-1.36%
2015	527,953	-	-	0	0.00%	-0.86%	-0.83%	-5.35%	-1.53%	-1.53%	-1.53%	-1.51%	-1.51%	-1.51%
2016	167,132	-	-	0	0.00%	0.00%	-0.65%	-0.65%	-4.52%	-1.46%	-1.46%	-1.46%	-1.44%	-1.43%

Xcel Energy Electric Plant
General Network Equipment
Account 391
2000-2016

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	16,391,725			0	0.00%	0.00%	0.00%	0.00%						
2004	3,665,195			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	3,406,259			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	1,371,227			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	2,157,135			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	317,956			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	141,404			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	5,220,532	-	-	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	-	2,012	(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	-	500	(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	-	-	0	0.00%	-0.01%	-0.03%	-0.02%	-0.02%	-0.02%	-0.02%	-0.01%	-0.01%	-0.01%
2015	174,104	-	54,922	(54,922)	-31.55%	-1.85%	-1.36%	-0.58%	-0.38%	-0.38%	-0.38%	-0.37%	-0.32%	-0.30%
2016	2,576,703	-	-	0	0.00%	-2.00%	-0.99%	-0.83%	-0.46%	-0.32%	-0.32%	-0.32%	-0.32%	-0.28%

NA - Not applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant
General Transportation Equipment - Automobiles
Account 392
2000-2016

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	8,718	-		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2016	-	55,724		55,724	NA	639.18%	639.18%	639.18%	639.18%	639.18%	639.18%	639.18%	639.18%	639.18%

Xcel Energy Electric Plant
General Transportation Equipment - Light Trucks
Account 392
2000-2016

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	288,226			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	37,508		(5,114)	5,114	13.63%	13.63%	1.57%	1.57%	1.57%	1.57%	1.57%			
2007	-			0	NA	13.63%	13.63%	1.57%	1.57%	1.57%	1.57%	1.57%		
2008	-			0	NA	NA	13.63%	13.63%	1.57%	1.57%	1.57%	1.57%	1.57%	
2009	-			0	NA	NA	NA	13.63%	13.63%	1.57%	1.57%	1.57%	1.57%	1.57%
2010	-	-	-	0	NA	NA	NA	NA	13.63%	13.63%	1.57%	1.57%	1.57%	1.57%
2011	-	-	-	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	16,243	(12,529)	28,772	50.38%	50.38%	50.38%	50.38%	50.38%	50.38%	50.38%	50.38%	50.38%	35.81%
2016	653,030	387,136	-	387,136	59.28%	58.57%	58.57%	58.57%	58.57%	58.57%	58.57%	58.57%	58.57%	58.57%

NA - Not applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant
General Transportation Equipment - Trailers
Account 392
2000-2016

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	795,516			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	10,448			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	17,000		(2,948)	2,948	17.34%	10.74%	0.36%	0.36%	0.36%	0.36%	0.36%			
2007	-			0	NA	17.34%	10.74%	0.36%	0.36%	0.36%	0.36%	0.36%		
2008	-			0	NA	NA	17.34%	10.74%	0.36%	0.36%	0.36%	0.36%	0.36%	
2009	347,741		50	(50)	-0.01%	-0.01%	-0.01%	0.79%	0.77%	0.25%	0.25%	0.25%	0.25%	0.25%
2010	-	-	-	0	NA	-0.01%	-0.01%	-0.01%	0.79%	0.77%	0.25%	0.25%	0.25%	0.25%
2011	-	-	-	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	38,497	17,009	(25,923)	42,932	111.52%	111.52%	111.52%	111.52%	111.52%	111.52%	11.10%	11.10%	11.10%	11.37%
2016	30,514	407,078	-	407,078	1334.07%	652.08%	652.08%	652.08%	652.08%	652.08%	652.08%	107.97%	107.97%	107.97%

Xcel Energy Electric Plant
General Transportation Equipment - Heavy Trucks
Account 392
2000-2016

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	11,702,759			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	NA	0.00%	0.00%	0.00%	0.00%	0.00%
2010	-	-	1,396	(1,396)	NA	NA	NA	NA	NA	NA	-0.01%	-0.01%	-0.01%	-0.01%
2011	-	-	1,318	(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	-	45,063	(35,336)	80,399	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2016	-	1,589,313	-	1,589,313	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

NA - Not applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant
General Stores Equipment
Account 393
2000-2016

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	2,370			0	0.00%	0.00%	0.00%							
2003	262,619			0	0.00%	0.00%	0.00%	0.00%						
2004	122,766			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	312,985			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	707,060	-	-	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	261,474	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2014	66,914	-	(2,508)	2,508	3.75%	0.76%	0.76%	0.24%	0.24%	0.24%	0.24%	0.19%	0.19%	0.19%
2015	57,769	-	-	0	0.00%	2.01%	0.65%	0.65%	0.23%	0.23%	0.23%	0.23%	0.18%	0.18%
2016	75,371	-	-	0	0.00%	0.00%	1.25%	0.54%	0.54%	0.21%	0.21%	0.21%	0.21%	0.17%

Xcel Energy Electric Plant
General Tools, Shop & Garage Equipment
Account 394
2000-2016

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	959,246			0	0.00%	0.00%	0.00%							
2003	592,001			0	0.00%	0.00%	0.00%	0.00%						
2004	1,441,978			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	1,768,422			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	20,819		(5)	5	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	7,705,069			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	2,283,581		1,050	(1,050)	-0.05%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	
2009	5,215,159		(0)	0	0.00%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%
2010	-	-	-	0	NA	0.00%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%
2011	2,914,764	-	11,284	(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	384	(5,648)	6,032	0.59%	-0.13%	-0.13%	-0.06%	-0.06%	-0.03%	-0.03%	-0.03%	-0.03%	-0.03%
2013	1,884,820		12,921	(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		18,037	(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			0	0.00%	-0.42%	-0.51%	-0.35%	-0.36%	-0.36%	-0.24%	-0.21%	-0.15%	-0.15%
2016	2,209,131			0	0.00%	0.00%	-0.28%	-0.37%	-0.27%	-0.30%	-0.30%	-0.21%	-0.19%	-0.14%

NA - Not applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant
General Laboratory Equipment
Account 395
2000-2016

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	2,490,202			0	0.00%	0.00%	0.00%							
2003	1,818,219			0	0.00%	0.00%	0.00%	0.00%						
2004	1,449,240			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	236,767			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	637,170			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	566,020			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	601,436			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	372,410			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	1,341,983	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2012	157,716			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2013	308,567			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2014	892,983			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2015	283,177	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2016	474,723	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Xcel Energy Electric Plant
General Power Operated Equipment
Account 396
2000-2016

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	1,757,950			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	3,419			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	-	-	-	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	-	-	-	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2012			6,805	(6,805)	NA	NA	NA	NA	-199.02%	-199.02%	-199.02%	-199.02%	-0.39%	-0.39%
2013				0	NA	NA	NA	NA	NA	-199.02%	-199.02%	-199.02%	-199.02%	-0.39%
2014				0	NA	NA	NA	NA	NA	NA	-199.02%	-199.02%	-199.02%	-199.02%
2015	52,719	65,252	(35,816)	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	2,414,653		2,414,653	291.49%	285.52%	285.52%	285.52%	284.75%	284.75%	284.75%	284.75%	283.65%	283.65%

NA - Not applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant
General Communication Equipment
Account 397
2000-2016

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	1,725			0	0.00%	0.00%								
2002	3,048,699			0	0.00%	0.00%	0.00%							
2003	4,493,608			0	0.00%	0.00%	0.00%	0.00%						
2004	-			0	NA	0.00%	0.00%	0.00%	0.00%					
2005	1,250,459			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	1,034,055			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	154,493			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	307,626			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	268,137			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	1,333		6,635	(6,635)	-497.63%	-497.63%	-2.46%	-1.15%	-0.91%	-0.38%	-0.22%	-0.22%	-0.09%	-0.06%
2012	337,112		3,561	(3,561)	-1.06%	-3.01%	-3.01%	-1.68%	-1.12%	-0.95%	-0.48%	-0.30%	-0.30%	-0.13%
2013	119,530		455	(455)	-0.38%	-0.88%	-2.33%	-2.33%	-1.47%	-1.03%	-0.90%	-0.48%	-0.31%	-0.31%
2014	512,066			0	0.00%	-0.07%	-0.41%	-1.10%	-1.10%	-0.86%	-0.69%	-0.63%	-0.39%	-0.27%
2015	128,665			0	0.00%	0.00%	-0.06%	-0.37%	-0.97%	-0.97%	-0.78%	-0.64%	-0.58%	-0.37%
2016	59,926			0	0.00%	0.00%	0.00%	-0.06%	-0.35%	-0.92%	-0.92%	-0.75%	-0.61%	-0.56%

Xcel Energy Electric Plant
General Communication Equipment - AES
Account 397
2000-2016

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	495,151			0	0.00%	0.00%	0.00%							
2003	135,108			0	0.00%	0.00%	0.00%	0.00%						
2004	192,849			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	466,761			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	16,505			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	98,210			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	193,513	-	-	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	19,682			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	-	-	(35,336)	35,336	NA	NA	179.53%	179.53%	16.57%	16.57%	11.35%	11.35%	10.78%	4.45%
2016	147,907	-	-	0	0.00%	23.89%	23.89%	21.08%	21.08%	9.79%	9.79%	7.69%	7.69%	7.43%

NA - Not applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant
General Communication Equipment - EMS
Account 397
2000-2016

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	495,151			0	0.00%	0.00%	0.00%							
2003	135,108			0	0.00%	0.00%	0.00%	0.00%						
2004	192,849			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	466,761			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	16,505			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	98,210			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	193,513	-	-	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	19,682	-	-	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	-	-	-	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2016	147,907	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Xcel Energy Electric Plant
General Miscellaneous Equipment
Account 398
2000-2016

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	265,784			0	0.00%	0.00%	0.00%							
2003	-			0	NA	0.00%	0.00%	0.00%						
2004	5,643			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	27,038			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	22,629			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	4,327			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	84,227			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	58,129			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	-	-	9,876	(9,876)	NA	NA	NA	-16.99%	-6.94%	-6.73%	-5.83%	-5.03%	-4.89%	-4.89%
2013	13,712	-	-	0	0.00%	-72.02%	-72.02%	-72.02%	-13.75%	-6.33%	-6.16%	-5.40%	-4.70%	-4.58%
2014	-	-	-	0	NA	0.00%	-72.02%	-72.02%	-72.02%	-13.75%	-6.33%	-6.16%	-5.40%	-4.70%
2015	11,893	-	(1)	1	0.01%	0.01%	0.00%	-38.57%	-38.57%	-38.57%	-11.79%	-5.88%	-5.73%	-5.07%
2016	142,970	-	-	0	0.00%	0.00%	0.00%	0.00%	-5.86%	-5.86%	-5.86%	-4.36%	-3.18%	-3.13%
				0	NA	0.00%	0.00%	0.00%	0.00%	-5.86%	-5.86%	-5.86%	-4.36%	-3.18%

NA - Not applicable

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Xcel Energy Gas Plant
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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. %
1950	-	-	-	0	NA									
1951	-	-	-	0	NA	NA								
1952	-	-	-	0	NA	NA	NA							
1953	-	-	-	0	NA	NA	NA	NA						
1954	-	-	-	0	NA	NA	NA	NA	NA					
1955	-	-	-	0	NA	NA	NA	NA	NA	NA				
1956	-	-	-	0	NA	NA	NA	NA	NA	NA	NA			
1957	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	
1958	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1959	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1960	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1961	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1962	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1963	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1964	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1965	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1966	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1967	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1968	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1969	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1970	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1971	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1972	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1973	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1974	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1975	1,659	180	21	159	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%
1976	-	-	-	0	NA	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%
1977	-	-	-	0	NA	NA	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%
1978	6,622	-	-	0	0.00%	0.00%	0.00%	1.92%	1.92%	1.92%	1.92%	1.92%	1.92%	1.92%
1979	19,847	2,375	10,784	(8,409)	-42.37%	-31.77%	-31.77%	-31.77%	-29.33%	-29.33%	-29.33%	-29.33%	-29.33%	-29.33%
1980	149	-	2,010	(2,010)	-1348.99%	-52.11%	-39.14%	-39.14%	-39.14%	-36.28%	-36.28%	-36.28%	-36.28%	-36.28%
1981	-	-	-	0	NA	-1348.99%	-52.11%	-39.14%	-39.14%	-39.14%	-36.28%	-36.28%	-36.28%	-36.28%
1982	-	-	-	0	NA	NA	-1348.99%	-52.11%	-39.14%	-39.14%	-39.14%	-36.28%	-36.28%	-36.28%
1983	-	-	-	0	NA	NA	NA	-1348.99%	-52.11%	-39.14%	-39.14%	-39.14%	-36.28%	-36.28%
1984	-	-	-	0	NA	NA	NA	NA	-1348.99%	-52.11%	-39.14%	-39.14%	-39.14%	-36.28%
1985	-	-	73	(73)	NA	NA	NA	NA	NA	-1397.99%	-52.47%	-39.42%	-39.42%	-39.42%
1986	-	-	-	0	NA	NA	NA	NA	NA	NA	-1397.99%	-52.47%	-39.42%	-39.42%
1987	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	-1397.99%	-52.47%	-39.42%
1988	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	-1397.99%	-52.47%
1989	20,340	-	-	0	0.00%	0.00%	0.00%	0.00%	-0.36%	-0.36%	-0.36%	-0.36%	-0.36%	-10.17%
1990	-	13,140	-	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%	64.60%	64.24%	64.24%	64.24%	64.24%
1992	2,145	-	2,101	(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%	49.09%	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	-	-	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%	-77.67%	408.10%	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	-	264	(264)	-4.89%	-4.89%	-4.89%	-4.43%	-4.43%	-4.43%	-29.17%	-29.17%	132.91%	37.88%
1999	-	-	-	0	NA	-4.89%	-4.89%	-4.89%	-4.43%	-4.43%	-4.43%	-29.17%	-29.17%	132.91%
2000	-	(3,674)	-	(3,674)	NA	NA	-72.90%	-72.90%	-72.90%	-66.05%	-66.05%	-66.05%	-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	NA	-72.90%	-72.90%	-72.90%	-66.05%	-66.05%	-66.05%
2003	1,757	-	-	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%	0.00%	-209.16%	-209.16%	-55.01%	-55.01%	-55.01%	-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	-	3,885	(3,885)	-17.43%	-17.43%	-17.43%	-16.16%	-16.16%	-16.16%	-31.44%	-31.44%	-26.57%	-26.57%
2007	11,909	-	-	0	0.00%	-11.36%	-11.36%	-11.36%	-10.81%	-10.81%	-10.81%	-21.03%	-21.03%	-18.92%
2008	-	-	-	0	NA	0.00%	-11.36%	-11.36%	-11.36%	-10.81%	-10.81%	-10.81%	-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%	-11.36%	-10.81%	-10.81%	-10.81%
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%	-10.81%	-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%

NA - Not Applicable

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1950	-	-	-	0	NA									
1951	-	-	-	0	NA	NA								
1952	-	-	-	0	NA	NA	NA							
1953	-	-	-	0	NA	NA	NA	NA						
1954	-	-	-	0	NA	NA	NA	NA	NA					
1955	-	-	-	0	NA	NA	NA	NA	NA	NA				
1956	-	-	-	0	NA	NA	NA	NA	NA	NA	NA			
1957	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA		
1958	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	
1959	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1960	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1961	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1962	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1963	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1964	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1965	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1966	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1967	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1968	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1969	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1970	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1971	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1972	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1973	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1974	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1975	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1976	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1977	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1978	2,200	-	2,379	(2,379)	-108.14%	-108.14%	-108.14%	-108.14%	-108.14%	-108.14%	-108.14%	-108.14%	-108.14%	-108.14%
1979	9,171	6,759	-	6,759	73.70%	38.52%	38.52%	38.52%	38.52%	38.52%	38.52%	38.52%	38.52%	38.52%
1980	19,112	-	-	0	0.00%	23.90%	14.37%	14.37%	14.37%	14.37%	14.37%	14.37%	14.37%	14.37%
1981	95,035	540,123	-	540,123	568.34%	473.18%	443.47%	433.80%	433.80%	433.80%	433.80%	433.80%	433.80%	433.80%
1982	1,774	-	3,875	(3,875)	-218.43%	553.92%	462.60%	434.09%	424.71%	424.71%	424.71%	424.71%	424.71%	424.71%
1983	-	62,960	-	62,960	NA	3330.61%	618.96%	516.91%	484.42%	474.18%	474.18%	474.18%	474.18%	474.18%
1984	-	232,019	3,852	228,167	NA	NA	16192.33%	854.65%	713.74%	666.82%	653.42%	653.42%	653.42%	653.42%
1985	44,484	149,522	8,449	141,073	317.13%	830.05%	971.59%	925.95%	685.42%	603.75%	575.09%	566.34%	566.34%	566.34%
1986	-	21,041	7,139	13,902	NA	348.38%	861.30%	1002.84%	956.00%	695.26%	612.42%	583.28%	574.43%	574.43%
1987	2,488	309,491	1,243	308,248	12389.39%	12948.15%	986.17%	1471.92%	1605.96%	1539.56%	897.61%	792.30%	754.00%	743.11%
1988	-	570	-	570	NA	12412.30%	12971.06%	987.38%	1473.13%	1607.17%	1540.73%	898.01%	792.65%	754.33%
1989	-	-	-	0	NA	NA	12412.30%	12971.06%	987.38%	1473.13%	1607.17%	1540.73%	898.01%	792.65%
1990	-	-	3,799	(3,799)	NA	NA	NA	12259.61%	12818.37%	979.29%	1465.05%	1599.08%	1532.94%	895.37%
1991	182,624	192,281	40,932	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	-	29,780	(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	204	155,787	NA	43.11%	58.40%	57.60%	57.60%	57.72%	121.99%	124.90%	141.28%	185.00%
1994	425,292	-	36,927	(36,927)	-8.68%	27.95%	12.41%	26.71%	26.29%	26.29%	26.35%	60.42%	61.96%	73.95%
1995	-	(155,991)	3,540	(159,531)	NA	-46.19%	-9.56%	-9.82%	8.99%	8.56%	8.56%	8.63%	42.75%	44.29%
1996	-	347,925	12,909	335,016	NA	NA	32.58%	69.21%	36.87%	46.20%	45.78%	45.78%	45.84%	79.86%
1997	20,566	83,015	-	83,015	403.65%	2032.63%	1256.93%	49.70%	84.64%	47.09%	54.19%	53.77%	53.77%	53.84%
1998	-	-	-	0	NA	403.65%	2032.63%	1256.93%	49.70%	84.64%	47.09%	54.19%	53.77%	53.77%
1999	-	-	-	0	NA	NA	403.65%	2032.63%	1256.93%	49.70%	84.64%	47.09%	54.19%	53.77%
2000	9,809	(22,780)	(81,140)	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	-	15,956	(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%	124.48%	229.58%	842.82%	550.80%	55.00%	87.47%
2003	37,754	-	-	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%	59.04%	135.76%	498.40%	325.71%
2005	346,129	-	-	0	0.00%	0.00%	0.00%	0.00%	-3.91%	10.15%	10.15%	10.15%	28.60%	105.00%
2006	30,760	13,106	22,402	(9,296)	-30.22%	-2.47%	-2.47%	-2.24%	-2.24%	-5.75%	7.38%	7.38%	7.38%	24.75%
2007	118,421	52,698	7,628	45,070	38.06%	23.98%	7.22%	7.22%	6.71%	6.71%	3.56%	13.78%	13.78%	13.78%
2008	-	-	-	0	NA	38.06%	23.98%	7.22%	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%	6.71%	3.56%	13.78%
2010	-	-	-	0	NA	NA	NA	38.06%	23.98%	7.22%	7.22%	6.71%	6.71%	3.56%
2011	670,110	-	228,915	(228,915)	-34.16%	-34.16%	-34.16%	-34.16%	-23.31%	-23.57%	-16.57%	-16.57%	-16.05%	-16.05%
2012	698			0	0.00%	-34.13%	-34.13%	-34.13%	-34.13%	-23.29%	-23.55%	-16.56%	-16.56%	-16.04%
2013	1,612			0	0.00%	0.00%	-34.04%	-34.04%	-34.04%	-34.04%	-23.25%	-23.51%	-16.54%	-16.54%
2014	1,523,206		1,420,195	(1,420,195)	-93.24%	-93.14%	-93.10%	-75.11%	-75.11%	-75.11%	-75.11%	-69.32%	-68.80%	-59.95%
2015	1,276		56,357	(56,357)	-4416.69%	-96.86%	-96.75%	-96.71%	-77.63%	-77.63%	-77.63%	-77.63%	-71.71%	-71.17%
2016	816,534		55,751	(55,751)	-6.83%	-13.71%	-65.45%	-65.41%	-65.39%	-58.45%	-58.45%	-58.45%	-58.45%	-54.80%

NA - Not Applicable

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1950	-	-	-	0	NA									
1951	-	-	-	0	NA	NA								
1952	-	-	-	0	NA	NA	NA							
1953	-	-	-	0	NA	NA	NA	NA						
1954	-	-	-	0	NA	NA	NA	NA	NA					
1955	-	-	-	0	NA	NA	NA	NA	NA	NA				
1956	-	-	-	0	NA	NA	NA	NA	NA	NA	NA			
1957	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA		
1958	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	
1959	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1960	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1961	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1962	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1963	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1964	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1965	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1966	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1967	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1968	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1969	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1970	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1971	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1972	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1973	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1974	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1975	5,418	635	73	562	10.37%	10.37%	10.37%	10.37%	10.37%	10.37%	10.37%	10.37%	10.37%	10.37%
1976	-	-	505	(505)	NA	1.05%	1.05%	1.05%	1.05%	1.05%	1.05%	1.05%	1.05%	1.05%
1977	3,885	-	-	0	0.00%	-13.00%	0.61%	0.61%	0.61%	0.61%	0.61%	0.61%	0.61%	0.61%
1978	33,212	674	352	322	0.97%	0.87%	-0.49%	0.89%	0.89%	0.89%	0.89%	0.89%	0.89%	0.89%
1979	101,335	17,943	20,118	(2,175)	-2.15%	-1.38%	-1.34%	-1.70%	-1.25%	-1.25%	-1.25%	-1.25%	-1.25%	-1.25%
1980	111,297	2,427	1,062	1,365	1.23%	-0.38%	-0.20%	-0.20%	-0.40%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
1981	180,953	24,666	7,336	17,330	9.58%	6.40%	4.20%	3.95%	3.91%	3.79%	3.88%	3.88%	3.88%	3.88%
1982	31,495	-	1,486	(1,486)	-4.72%	7.46%	5.32%	3.54%	3.35%	3.32%	3.21%	3.30%	3.30%	3.30%
1983	3,775	(38)	1,670	(1,708)	-45.25%	-9.06%	6.54%	4.73%	3.11%	2.95%	2.93%	2.82%	2.91%	2.91%
1984	52,154	-	1,533	(1,533)	-2.94%	-5.79%	-5.41%	4.70%	3.68%	2.45%	2.36%	2.34%	2.24%	2.33%
1985	-	-	513	(513)	NA	-3.92%	-6.71%	-5.99%	4.50%	3.54%	2.35%	2.26%	2.24%	2.14%
1986	-	-	-	0	NA	NA	-3.92%	-6.71%	-5.99%	4.50%	3.54%	2.35%	2.26%	2.24%
1987	-	-	-	0	NA	NA	NA	-3.92%	-6.71%	-5.99%	4.50%	3.54%	2.35%	2.26%
1988	5,170	-	-	0	0.00%	0.00%	0.00%	-9.92%	-3.57%	-6.14%	-5.66%	4.42%	3.50%	2.32%
1989	107,274	-	-	0	0.00%	0.00%	0.00%	0.00%	-0.46%	-1.24%	-2.23%	-2.62%	3.17%	2.73%
1990	3,574	69,016	-	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	-	1,855	(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	-	(580)	580	6.00%	-6.58%	295.21%	52.02%	50.03%	50.03%	50.03%	49.65%	35.03%	33.45%
1993	8,740	-	-	0	0.00%	3.15%	-4.54%	213.78%	48.75%	47.00%	47.00%	47.00%	46.64%	33.47%
1994	421,740	3,512	-	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	-	1,266	(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	-	-	0	0.00%	-7.76%	0.51%	0.50%	0.62%	0.21%	14.90%	12.13%	12.02%	12.02%
1997	129,294	5,260	-	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	-	5,403	(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	-	3,147	(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	(17,609)	34,025	(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	NA	-480.76%	-228.10%	-32.78%	-17.55%	-17.45%	-17.07%	-7.01%	-6.93%
2003	2,275	-	-	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	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	-359.16%	-198.11%	-32.14%	-17.35%	-17.25%
2006	130,031	-	71,892	(71,892)	-55.29%	-54.72%	-54.72%	-53.78%	-53.78%	-53.78%	-85.54%	-80.33%	-41.63%	-28.40%
2007	23,421	-	34,658	(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%	-68.82%	-67.83%	-67.83%	-67.83%	-94.25%	-89.08%
2009	131,357	-	3,056	(3,056)	-2.33%	-2.33%	-24.37%	-38.48%	-38.30%	-38.30%	-38.00%	-38.00%	-38.00%	-53.89%
2010	12,800	-	-	0	0.00%	-2.12%	-2.12%	-22.51%	-36.83%	-36.66%	-36.66%	-36.38%	-36.38%	-36.38%
2011	56,895	-	49,228	(49,228)	-86.52%	-70.63%	-26.01%	-26.01%	-38.73%	-44.80%	-44.63%	-44.63%	-44.35%	-44.35%
2012	96,990	-	-	0	0.00%	-31.99%	-29.53%	-17.54%	-17.54%	-27.05%	-35.18%	-35.07%	-35.07%	-34.90%
2013	28,111	-	155,827	(155,827)	-554.33%	-124.56%	-112.67%	-105.27%	-63.81%	-63.81%	-69.45%	-65.61%	-65.42%	-65.42%
2014	79,135	-	39,033	(39,033)	-49.32%	-181.69%	-95.41%	-93.47%	-89.11%	-60.98%	-60.98%	-65.73%	-63.30%	-63.15%
2015	8,377	-	-	0	0.00%	-44.60%	-168.53%	-91.65%	-90.57%	-86.46%	-59.74%	-59.74%	-64.47%	-62.37%
2016	47,153	-	-	0	0.00%	0.00%	-28.99%	-119.71%	-75.01%	-77.08%	-74.09%	-53.63%	-53.63%	-58.19%

NA - Not Applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Gas Plant
Distribution Structures & Improvements
Account 375
1950-2016

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. %
1950	-	100	2,048	(1,948)	NA									
1951	-	-	-	0	NA	NA								
1952	-	-	100	(100)	NA	NA	NA							
1953	-	-	21	(21)	NA	NA	NA	NA						
1954	-	-	-	0	NA	NA	NA	NA	NA					
1955	-	1	2	(1)	NA	NA	NA	NA	NA	NA				
1956	-	-	-	0	NA	NA	NA	NA	NA	NA	NA			
1957	-	184	683	(499)	NA	NA	NA	NA	NA	NA	NA	NA		
1958	-	-	43	(43)	NA	NA	NA	NA	NA	NA	NA	NA	NA	
1959	-	325	860	(535)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1960	-	74	151	(77)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1961	-	250	147	103	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1962	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1963	-	10	115	(105)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1964	-	-	10	(10)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1965	-	-	315	(315)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1966	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1967	-	-	5	(5)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1968	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1969	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1970	-	-	165	(165)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1971	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1972	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1973	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1974	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1975	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1976	-	250	-	250	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1977	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1978	-	400	-	400	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1979	-	3,947	2,686	1,261	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
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	918	-	919	(919)	-100.11%	-100.11%	-100.11%	-100.11%	-100.11%	37.25%	80.83%	80.83%	108.06%	108.06%
1985	106	436	-	436	411.32%	-47.17%	-47.17%	-47.17%	-47.17%	-47.17%	75.98%	115.04%	115.04%	139.45%
1986	-	-	-	0	NA	411.32%	-47.17%	-47.17%	-47.17%	-47.17%	-47.17%	75.98%	115.04%	115.04%
1987	-	-	-	0	NA	NA	411.32%	-47.17%	-47.17%	-47.17%	-47.17%	-47.17%	75.98%	115.04%
1988	-	-	-	0	NA	NA	NA	411.32%	-47.17%	-47.17%	-47.17%	-47.17%	-47.17%	75.98%
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	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	80.59%	-33.10%	-33.10%	-33.10%
1992	8,491	-	117	(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%	-1.31%	3.53%	-6.03%
1994	3,680	-	365	(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	-	-	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%	-8.92%	-3.83%	-3.70%	-3.70%	-3.70%	-3.70%
1998	-	-	-	0	NA	NA	0.00%	0.00%	-8.92%	-8.92%	-3.83%	-3.70%	-3.70%	-3.70%
1999	-	-	-	0	NA	NA	NA	0.00%	0.00%	-8.92%	-8.92%	-3.83%	-3.70%	-3.70%
2000	1,187	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-6.92%	-6.92%	-3.50%	-3.39%
2001	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-6.92%	-6.92%	-3.50%
2002	-	-	-	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-6.92%	-6.92%
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	-	-	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	-	2,878	(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%	-63.47%	-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%	-63.47%	-32.24%
2016	-	-	-	0	NA	NA	NA	NA	-63.47%	-63.47%	-63.47%	-63.47%	-63.47%	-63.47%

NA - Not Applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy
Distribution Mains - Metallic
Account 376
1950-2016

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. %
1950	6,143	752	2,320	(1,568)	-25.52%									
1951	3,621	372	1,165	(793)	-21.90%	-24.18%								
1952	10,066	1,230	3,142	(1,912)	-18.99%	-19.76%	-21.55%							
1953	18,739	501	2,747	(2,246)	-11.99%	-14.43%	-15.27%	-16.90%						
1954	13,390	247	2,407	(2,160)	-16.13%	-13.71%	-14.97%	-15.52%	-16.70%					
1955	25,668	680	2,375	(1,695)	-6.60%	-9.87%	-10.56%	-11.81%	-12.32%	-13.36%				
1956	50,983	1,768	6,963	(5,195)	-10.19%	-8.99%	-10.05%	-10.38%	-11.11%	-11.43%	-12.11%			
1957	53,651	3,886	8,554	(4,668)	-8.70%	-9.43%	-8.87%	-9.55%	-9.83%	-10.36%	-10.60%	-11.10%		
1958	94,547	6,326	12,086	(5,760)	-6.09%	-7.04%	-7.84%	-7.70%	-8.18%	-8.45%	-8.85%	-9.03%	-9.39%	
1959	119,005	9,154	13,232	(4,078)	-3.43%	-4.61%	-5.43%	-6.19%	-6.22%	-6.59%	-6.86%	-7.18%	-7.32%	-7.60%
1960	146,641	25,310	22,017	3,293	2.25%	-0.30%	-1.82%	-2.71%	-3.53%	-3.69%	-4.02%	-4.31%	-4.58%	-4.70%
1961	59,014	3,215	16,481	(13,266)	-22.48%	-4.85%	-4.33%	-4.73%	-5.18%	-5.66%	-5.71%	-5.96%	-6.15%	-6.37%
1962	105,314	1,012	34,265	(33,253)	-31.58%	-28.31%	-13.90%	-11.00%	-10.12%	-9.99%	-10.00%	-9.87%	-9.99%	-10.05%
1963	165,355	1,133	31,716	(30,583)	-18.50%	-23.58%	-23.39%	-15.50%	-13.08%	-12.12%	-11.88%	-11.77%	-11.61%	-11.68%
1964	199,865	2,248	36,039	(33,791)	-16.91%	-17.63%	-20.75%	-20.94%	-15.91%	-14.04%	-13.20%	-12.94%	-12.80%	-12.65%
1965	188,804	1,696	39,089	(37,393)	-19.81%	-18.31%	-18.37%	-20.48%	-20.64%	-16.76%	-15.15%	-14.36%	-14.09%	-13.92%
1966	307,979	2,759	39,904	(37,145)	-12.06%	-15.00%	-15.55%	-16.12%	-17.80%	-18.07%	-15.53%	-14.41%	-13.85%	-13.65%
1967	136,986	2,133	31,927	(29,794)	-21.75%	-15.04%	-16.46%	-16.57%	-16.89%	-18.29%	-18.50%	-16.18%	-15.12%	-14.56%
1968	140,499	2,963	33,968	(31,005)	-22.07%	-21.91%	-16.73%	-17.48%	-17.36%	-17.53%	-18.71%	-18.89%	-16.75%	-15.74%
1969	162,072	2,962	44,867	(41,905)	-25.86%	-24.10%	-23.37%	-18.71%	-18.93%	-18.57%	-18.56%	-19.54%	-19.66%	-17.66%
1970	127,243	59,620	34,220	25,400	19.96%	-5.70%	-11.05%	-13.64%	-13.08%	-14.28%	-14.69%	-15.13%	-16.26%	-16.49%
1971	96,432	33,937	40,958	(7,021)	-7.28%	8.22%	-6.10%	-10.36%	-12.71%	-12.51%	-13.69%	-14.17%	-14.64%	-15.73%
1972	167,132	110,552	35,664	74,888	44.81%	25.75%	23.87%	9.29%	2.94%	-1.14%	-4.09%	-6.33%	-7.71%	-8.77%
1973	149,071	29,344	39,507	(10,163)	-6.82%	20.47%	13.98%	15.39%	5.87%	1.21%	-2.00%	-4.41%	-6.38%	-7.63%
1974	124,281	156,025	32,548	123,477	99.35%	41.45%	42.73%	33.74%	31.10%	19.93%	13.83%	9.41%	4.73%	1.83%
1975	155,197	8,125	69,338	(61,213)	-39.44%	22.28%	12.16%	21.32%	17.33%	17.74%	10.54%	6.46%	3.39%	0.35%
1976	204,890	106,656	126,346	(19,690)	-9.61%	-22.47%	8.79%	5.12%	13.40%	11.18%	12.27%	7.06%	3.98%	1.57%
1977	260,298	16,405	122,659	(106,254)	-40.82%	-27.07%	-30.17%	-8.55%	-8.26%	0.10%	-0.52%	1.51%	-1.55%	-3.37%
1978	323,261	72,133	233,494	(161,361)	-49.92%	-45.86%	-36.44%	-36.93%	-21.07%	-19.33%	-11.58%	-11.30%	-8.83%	-10.39%
1979	318,817	3,804	212,401	(208,597)	-65.43%	-57.62%	-52.77%	-44.79%	-44.13%	-31.27%	-28.90%	-21.66%	-20.89%	-18.19%
1980	387,831	79,920	458,132	(378,212)	-97.52%	-83.04%	-72.64%	-66.22%	-58.47%	-56.68%	-45.75%	-42.73%	-35.73%	-34.48%
1981	825,609	580	367,691	(367,111)	-44.47%	-61.42%	-62.26%	-60.11%	-57.73%	-53.48%	-52.60%	-45.34%	-43.25%	-38.21%
1982	605,121	7,109	329,477	(322,368)	-53.27%	-48.19%	-58.71%	-59.71%	-58.43%	-56.74%	-53.44%	-52.74%	-46.84%	-45.06%
1983	339,003	164,775	178,171	(13,396)	-3.95%	-35.56%	-39.72%	-50.11%	-52.08%	-51.83%	-50.89%	-48.30%	-47.90%	-42.74%
1984	258,818	2,846	141,735	(138,889)	-53.66%	-25.47%	-39.46%	-41.50%	-50.49%	-52.23%	-51.98%	-51.11%	-48.70%	-48.31%
1985	183,413	6,428	137,198	(130,770)	-71.30%	-60.98%	-36.23%	-43.67%	-43.97%	-51.96%	-53.43%	-53.08%	-52.17%	-49.81%
1986	163,111	526,716	230,624	296,092	181.53%	47.71%	4.37%	1.38%	-19.96%	-28.48%	-38.17%	-40.99%	-41.84%	-41.77%
1987	411,428	(241,164)	237,676	(478,840)	-116.38%	-31.81%	-41.36%	-44.49%	-34.36%	-40.19%	-41.46%	-48.31%	-49.87%	-49.88%
1988	356,277	58,599	180,326	(121,727)	-34.17%	-78.23%	-32.71%	-39.06%	-41.81%	-34.32%	-39.27%	-40.63%	-46.88%	-48.42%
1989	397,725	40,142	197,681	(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	42,383	293,405	(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	49,050	332,740	(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	4,254	522,481	(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	(763)	302,029	(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	1,785	276,351	(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	(5,100)	217,282	(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	3,653	187,948	(184,295)	-58.32%	-27.46%	-32.16%	-37.03%	-38.10%	-38.58%	-38.91%	-38.96%	-38.68%	-43.67%
1997	379,795	2,859	178,040	(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	96,612	311,185	(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	57,589	35,771	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	158,394	94,517	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	(6)	46,542	(46,548)	-7.22%	1.09%	1.48%	-4.60%	-8.36%	-11.86%	-13.34%	-16.34%	-19.48%	-22.77%
2002	423,962	(2,932)	(189,519)	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	-	13,959	(13,959)	-4.00%	22.34%	8.89%	8.04%	6.18%	-0.06%	-3.58%	-6.86%	-9.07%	-12.13%
2004	444,145	-	82,638	(82,638)	-18.61%	-12.18%	7.40%	2.33%	3.82%	3.34%	-1.70%	-4.82%	-7.77%	-9.68%
2005	864,678	-	71,486	(71,486)	-8.27%	-11.78%	-10.14%	0.89%	-1.03%	0.98%	1.22%	-2.66%	-5.29%	-7.83%
2006	567,306	-	148,722	(148,722)	-26.22%	-15.38%	-16.14%	-14.24%	-4.92%	-5.37%	-2.66%	-1.72%	-4.73%	-7.03%
2007	283,204	-	130,105	(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	-	90,419	(90,419)	-23.67%	-33.15%	-29.96%	-21.02%	-20.59%	-18.59%	-10.58%	-10.04%	-6.80%	-5.22%
2009	324,145	-	51,003	(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	-	140,357	(140,357)	-14.22%	-14.60%	-16.64%	-20.84%	-22.04%	-18.55%	-18.55%	-17.34%	-11.72%	-11.17%
2011	650,594	-	366,488	(366,488)	-56.33%	-30.95%	-28.44%	-27.66%	-29.63%	-29.02%	-24.60%	-24.01%	-22.57%	-17.22%
2012	734,484	75,511	126,580	(51,069)	-6.95%	-30.15%	-23.52%	-22.58%	-22.72%	-24.68%	-24.90%	-21.90%	-21.62%	-20.52%
2013	910,651	74,293	165,990	(91,697)	-10.07%	-8.68%	-22.18%	-19.79%	-19.42%	-19.83%	-21.56%	-22.11%	-20.01%	-19.91%
2014	656,011	248	479,239	(478,991)	-73.02%	-36.43%	-27.02%	-33.48%	-28.65%	-27.67%	-27.34%	-28.41%	-28.18%	-25.48%
2015	1,126,614		353,277	(353,277)	-31.36%	-46.69%	-34.31%	-28.45%	-32.89%	-29.26%	-28.44%	-28.13%	-28.96%	-28.72%
2016	167,127		808,052	(808,052)	-483.50%	-89.77%	-84.13%	-60.55%	-49.60%	-50.63%	-43.76%	-42.13%	-40.94%	-41.17%

NA - Not Applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Gas Plant
Distribution Mains - Plastic
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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. %
1950	-	-	-	0	NA									
1951	-	-	-	0	NA	NA								
1952	-	-	-	0	NA	NA	NA							
1953	-	-	-	0	NA	NA	NA	NA						
1954	-	-	-	0	NA	NA	NA	NA	NA					
1955	-	-	-	0	NA	NA	NA	NA	NA	NA				
1956	-	-	-	0	NA	NA	NA	NA	NA	NA	NA			
1957	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA		
1958	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	
1959	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1960	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1961	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1962	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1963	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1964	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1965	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1966	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1967	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1968	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1969	-	(4)	218	(222)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1970	22,033	64	833	(769)	-3.49%	-4.50%	-4.50%	-4.50%	-4.50%	-4.50%	-4.50%	-4.50%	-4.50%	-4.50%
1971	14,194	1,905	1,559	346	2.44%	-1.17%	-1.78%	-1.78%	-1.78%	-1.78%	-1.78%	-1.78%	-1.78%	-1.78%
1972	14,884	(35)	1,072	(1,107)	-7.44%	-2.62%	-2.99%	-3.43%	-3.43%	-3.43%	-3.43%	-3.43%	-3.43%	-3.43%
1973	24,279	15,117	7,687	7,430	30.60%	16.15%	12.50%	7.83%	7.53%	7.53%	7.53%	7.53%	7.53%	7.53%
1974	15,204	45,717	3,461	42,256	277.93%	125.84%	89.35%	71.36%	53.16%	52.91%	52.91%	52.91%	52.91%	52.91%
1975	20,556	5,660	10,552	(4,892)	-23.80%	104.49%	74.61%	58.31%	49.41%	38.92%	38.72%	38.72%	38.72%	38.72%
1976	8,993	21,213	6,258	14,955	166.30%	34.06%	116.91%	86.55%	69.88%	60.12%	48.46%	48.27%	48.27%	48.27%
1977	23,480	(21,232)	11,067	(32,299)	-137.56%	-53.41%	-41.93%	29.34%	29.67%	24.53%	21.95%	18.05%	17.89%	17.89%
1978	80,753	22,383	14,926	7,457	9.23%	-23.83%	-8.73%	-11.05%	18.44%	20.15%	17.96%	16.88%	14.88%	14.78%
1979	50,967	6,921	21,584	(14,663)	-28.77%	-5.47%	-25.45%	-14.95%	-15.94%	6.41%	9.03%	8.00%	7.69%	6.80%
1980	35,605	22,108	57,784	(35,676)	-100.20%	-58.15%	-25.63%	-39.40%	-30.14%	-29.55%	-9.71%	-5.94%	-6.02%	-5.60%
1981	101,087	72,317	26,159	46,158	45.66%	7.67%	-2.23%	1.22%	-9.94%	-4.68%	-5.90%	6.92%	8.51%	7.88%
1982	67,171	36,173	33,419	2,754	4.10%	29.07%	6.49%	-0.56%	1.80%	-7.32%	-3.07%	-4.17%	6.45%	7.82%
1983	73,148	85,054	30,023	55,031	75.23%	41.18%	43.06%	24.64%	16.34%	14.94%	6.65%	9.91%	8.41%	17.00%
1984	70,630	17,137	21,494	(4,357)	-6.17%	35.24%	25.33%	31.91%	18.38%	12.35%	11.83%	4.85%	7.69%	6.47%
1985	82,520	106,421	16,770	89,651	108.64%	55.69%	62.01%	48.75%	47.96%	35.70%	28.87%	26.05%	19.48%	21.71%
1986	26,360	104,119	17,643	86,476	328.06%	161.76%	95.69%	89.77%	71.77%	65.50%	52.58%	44.41%	39.58%	32.78%
1987	176,931	305,993	25,515	280,478	158.52%	180.51%	159.76%	126.88%	118.08%	102.67%	93.03%	82.17%	73.91%	67.08%
1988	71,981	84,716	27,728	56,988	79.17%	135.58%	154.01%	143.55%	118.86%	112.50%	99.70%	91.54%	81.87%	74.41%
1989	87,195	50,357	17,237	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	132,120	49,192	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	102,292	40,741	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	3,526	69,671	(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	18,927	51,695	(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	2,738	44,330	(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	(31,276)	71,879	(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	74,816	67,252	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	50,651	60,089	(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	24,132	91,963	(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	12,955	75,413	(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	17,415	51,491	(34,076)	-4.72%	-5.45%	-6.60%	-5.99%	-5.50%	-7.28%	-7.62%	-8.01%	-8.71%	-7.10%
2001	574,391	(6)	30,747	(30,753)	-5.35%	-5.00%	-5.43%	-6.37%	-5.89%	-5.48%	-7.02%	-7.34%	-7.70%	-8.35%
2002	799,169	(426)	52,732	(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	-	123	(123)	-0.02%	-3.57%	-4.07%	-4.24%	-4.71%	-5.46%	-5.19%	-4.92%	-6.13%	-6.43%
2004	400,630	-	13,816	(13,816)	-3.45%	-1.28%	-3.55%	-3.97%	-4.14%	-4.59%	-5.29%	-5.06%	-4.81%	-5.96%
2005	874,539	83,379	74,903	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	-	98,788	(98,788)	-15.00%	-5.89%	-5.39%	-3.97%	-4.60%	-4.71%	-4.71%	-4.94%	-5.43%	-5.25%
2007	1,668,721	-	152,404	(152,404)	-9.13%	-10.79%	-7.58%	-7.12%	-5.98%	-6.08%	-6.01%	-5.86%	-5.88%	-6.19%
2008	1,772,781	-	306,435	(306,435)	-17.29%	-13.33%	-13.60%	-11.04%	-10.47%	-9.28%	-8.98%	-8.70%	-8.34%	-8.07%
2009	1,073,526	-	243,617	(243,617)	-22.69%	-19.33%	-15.56%	-15.49%	-13.11%	-12.51%	-11.30%	-10.83%	-10.46%	-10.01%
2010	1,606,639	-	239,095	(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	-	338,991	(338,991)	-54.25%	-25.91%	-24.86%	-22.22%	-18.98%	-18.63%	-16.56%	-15.95%	-14.78%	-14.14%
2012	575,885	28,892	128,955	(100,063)	-17.38%	-36.56%	-24.16%	-23.75%	-21.72%	-18.85%	-18.54%	-16.61%	-16.04%	-14.93%
2013	498,094	12,923	207,708	(194,785)	-39.11%	-27.45%	-37.31%	-26.41%	-25.50%	-23.13%	-20.14%	-19.74%	-17.81%	-17.22%
2014	709,130	526	169,519	(168,993)	-23.83%	-30.13%	-26.01%	-33.34%	-25.95%	-25.27%	-23.20%	-20.45%	-20.06%	-18.23%
2015	939,214	7,063	182,689	(175,626)	-18.70%	-20.91%	-25.13%	-23.49%	-29.23%	-24.58%	-24.24%	-22.66%	-20.28%	-19.93%
2016	596,095		3,793,004	(3,793,004)	-636.31%	-258.49%	-184.35%	-157.97%	-133.57%	-121.00%	-90.28%	-79.33%	-66.23%	-56.76%

NA - Not Applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Gas Plant
Distribution Measure & Regulating Station Equipment - General
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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. %
1950	-	70	58	12	NA									
1951	-	211	43	168	NA	NA								
1952	-	1,464	2,474	(1,010)	NA	NA	NA							
1953	-	(235)	1,000	(1,235)	NA	NA	NA	NA						
1954	-	242	135	107	NA	NA	NA	NA	NA					
1955	-	690	97	593	NA	NA	NA	NA	NA	NA				
1956	-	3,965	601	3,364	NA	NA	NA	NA	NA	NA	NA			
1957	-	5,073	2,388	2,685	NA	NA	NA	NA	NA	NA	NA	NA		
1958	-	1,573	510	1,063	NA	NA	NA	NA	NA	NA	NA	NA	NA	
1959	-	2,483	2,045	438	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1960	-	5,753	2,369	3,384	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1961	-	5,412	1,827	3,585	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1962	-	828	2,311	(1,483)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1963	-	4,398	2,126	2,272	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1964	-	746	528	218	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1965	-	831	2,442	(1,611)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1966	-	2,805	1,257	1,548	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1967	-	962	494	468	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1968	-	2,020	5,436	(3,416)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1969	-	3,286	1,476	1,810	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1970	-	16,395	9,504	6,891	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1971	-	7,019	2,502	4,517	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1972	-	4,666	3,624	1,042	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1973	-	3,442	2,002	1,440	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1974	-	2,989	1,725	1,264	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1975	-	(188)	8,082	(8,270)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1976	-	4,636	16,426	(11,790)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1977	-	2,572	89	2,483	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1978	-	3,146	19,089	(15,943)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1979	-	9,160	7,835	1,325	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1980	-	1,196	10,892	(9,696)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1981	-	592	11,794	(11,202)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1982	-	12,783	9,841	2,942	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1983	-	44,873	11,598	33,275	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1984	-	14,488	8,070	6,418	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1985	-	107	327	(220)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1986	-	(18,487)	-	(18,487)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1987	-	(9,061)	-	(9,061)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1988	-	39	14,752	(14,713)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1989	-	730	5,490	(4,760)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1990	-	(115)	11,898	(12,013)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1991	-	(33)	10,486	(10,519)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1992	-	-	18,741	(18,741)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1993	-	(1,260)	16,928	(18,188)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1994	-	(626)	23,307	(23,933)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1995	-	-	24,383	(24,383)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1996	-	-	32,297	(32,297)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1997	-	(33)	60,207	(60,240)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1998	-	(18)	64,663	(64,681)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1999	-	(333)	43,594	(43,927)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2000	-	152	45,895	(45,743)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2001	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2002	8,815	-	407	(407)	-4.62%	-4.62%	-523.54%	-1021.86%	-1755.61%	-2438.98%	-2805.37%	-3081.97%	-3353.47%	-3559.80%
2003	9,566	-	460	(460)	-4.80%	-4.72%	-4.72%	-253.58%	-492.57%	-844.47%	-1172.20%	-1347.92%	-1480.57%	-1610.78%
2004	474	-	48,720	(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	-	7,962	(7,962)	-38.73%	-269.51%	-186.76%	-146.02%	-146.02%	-262.08%	-373.54%	-537.65%	-690.50%	-772.45%
2006	49,209	-	23,213	(23,213)	-47.17%	-44.69%	-113.75%	-100.69%	-91.13%	-91.13%	-142.75%	-192.32%	-265.30%	-333.28%
2007	85,150	-	43,100	(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	-	-	0	0.00%	-49.85%	-48.88%	-47.55%	-78.49%	-74.25%	-70.75%	-70.75%	-96.88%	-121.97%
2009	16,993	-	12,543	(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	-	-	0	0.00%	-65.34%	-61.18%	-52.67%	-50.92%	-49.49%	-77.06%	-73.33%	-70.21%	-70.21%
2011	2,119	-	15,709	(15,709)	-741.39%	-363.47%	-132.55%	-124.89%	-66.21%	-60.24%	-57.75%	-84.97%	-80.88%	-77.46%
2012	93,682	128,388	138,538	(10,150)	-10.83%	-26.99%	-26.39%	-33.39%	-33.02%	-40.46%	-41.78%	-41.55%	-59.41%	-57.55%
2013	27,399		4,028	(4,028)	-14.70%	-11.71%	-24.26%	-23.83%	-29.80%	-29.53%	-37.37%	-39.11%	-39.08%	-55.31%
2014	1,228	113,620	116,144	(2,525)	-205.66%	-22.89%	-13.66%	-26.05%	-25.60%	-31.30%	-31.02%	-38.27%	-39.84%	-39.76%
2015	293,236		74,629	(74,629)	-25.45%	-26.20%	-25.22%	-21.98%	-25.63%	-25.49%	-27.37%	-27.29%	-31.09%	-32.47%
2016	60,115		3,919	(3,919)	-6.52%	-22.23%	-22.86%	-22.28%	-20.03%	-23.22%	-23.12%	-24.85%	-24.79%	-28.56%

NA - Not Applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Gas Plant
Distribution Measure & Regulating Station Equipment - City Gate
Account 379
1950-2016

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. %
1950	793	-	-	0	0.00%									
1951	341	-	-	0	0.00%	0.00%								
1952	21,476	-	-	0	0.00%	0.00%	0.00%							
1953	5,715	-	-	0	0.00%	0.00%	0.00%	0.00%						
1954	3,166	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%					
1955	860	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
1956	9,293	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
1957	40,475	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
1958	751	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
1959	19,837	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1960	46,004	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1961	15,591	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1962	22,040	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1963	61,100	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1964	8,807	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1965	16,512	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1966	15,499	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1967	9,737	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1968	32,546	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1969	17,565	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1970	18,101	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1971	10,939	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1972	19,911	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1973	23,660	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1974	6,786	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1975	21,180	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1976	34,435	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1977	3,530	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1978	98,545	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1979	84,055	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1980	28,236	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1981	107,307	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1982	111,108	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1983	58,306	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1984	110,686	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1985	5,649	-	-	0	0.00%	0.00%	0.00%	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%	0.00%	0.00%
1987	-	-	-	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1988	160,011	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1989	76,757	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1990	53,406	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1991	86,250	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1992	171,373	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1993	245,739	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1994	287,322	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1995	131,413	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1996	266,836	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1997	136,515	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1998	194,779	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1999	260,094	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2000	52,736	-	-	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	NA	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	12,025	-	-	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	3,000	-	-	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	(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%	-10.34%	-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%	-10.34%	-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		73,058	(73,058)	-1137.27%	-1137.27%	-1137.27%	-1137.27%	-1137.27%	-1137.27%	-1142.09%	-1142.09%	-778.55%	-778.55%
2016	94,420		920	(920)	-0.97%	-73.36%	-73.36%	-73.36%	-73.36%	-73.36%	-73.36%	-73.67%	-73.67%	-71.54%

NA - Not Applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Gas Plant
Distribution Services - Metallic
Account 380
1950-2016

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. %
1950	6,197	3	5,236	(5,233)	-84.44%									
1951	5,205	127	4,856	(4,729)	-90.85%	-87.37%								
1952	17,277	36	9,454	(9,418)	-54.51%	-62.93%	-67.58%							
1953	15,269	38	8,072	(8,034)	-52.62%	-53.62%	-58.76%	-62.38%						
1954	21,309	140	13,024	(12,884)	-60.46%	-57.19%	-56.33%	-59.37%	-61.75%					
1955	16,255	41	9,654	(9,613)	-59.14%	-59.89%	-57.79%	-56.98%	-59.32%	-61.23%				
1956	45,687	363	10,010	(9,647)	-21.12%	-31.09%	-38.61%	-40.78%	-42.83%	-44.90%	-46.82%			
1957	31,602	82	12,500	(12,418)	-39.29%	-28.55%	-33.86%	-38.80%	-40.42%	-42.07%	-43.74%	-45.32%		
1958	29,525	(88)	13,244	(13,332)	-45.15%	-42.13%	-33.14%	-36.57%	-40.10%	-41.30%	-42.59%	-43.97%	-45.30%	
1959	35,626	2,497	22,108	(19,611)	-55.05%	-50.56%	-46.88%	-38.62%	-40.72%	-43.06%	-43.80%	-44.68%	-45.78%	-46.85%
1960	49,007	3,004	43,930	(40,926)	-83.51%	-71.53%	-64.71%	-59.20%	-50.11%	-50.82%	-51.71%	-51.77%	-51.95%	-52.71%
1961	24,930	518	37,704	(37,186)	-149.16%	-105.65%	-89.19%	-79.85%	-72.34%	-61.52%	-61.36%	-61.28%	-60.79%	-60.41%
1962	40,373	3,098	49,880	(46,782)	-115.87%	-128.58%	-109.26%	-96.38%	-87.95%	-80.67%	-70.07%	-69.42%	-68.77%	-67.97%
1963	37,209	860	48,458	(47,598)	-127.92%	-121.65%	-128.34%	-113.84%	-102.65%	-94.81%	-87.75%	-77.39%	-76.44%	-75.41%
1964	55,921	53	95,052	(94,999)	-169.88%	-153.12%	-141.85%	-143.00%	-128.95%	-118.12%	-110.21%	-102.85%	-92.17%	-90.71%
1965	57,529	80	68,093	(68,013)	-118.22%	-143.69%	-139.79%	-134.74%	-136.40%	-126.62%	-118.14%	-111.61%	-105.29%	-95.85%
1966	49,230	192	63,443	(63,251)	-128.48%	-122.95%	-139.08%	-137.01%	-133.46%	-134.93%	-126.91%	-119.59%	-113.80%	-108.07%
1967	53,495	6	68,249	(68,243)	-127.57%	-128.01%	-124.49%	-136.23%	-135.01%	-132.38%	-133.70%	-127.01%	-120.65%	-115.50%
1968	60,123	266	72,934	(72,668)	-120.87%	-124.02%	-125.37%	-123.50%	-132.89%	-132.30%	-130.43%	-131.66%	-126.14%	-120.68%
1969	56,841	4	88,300	(88,296)	-155.34%	-137.62%	-134.46%	-133.12%	-130.03%	-136.72%	-135.84%	-133.87%	-134.75%	-129.57%
1970	48,719	7,168	79,589	(72,421)	-148.65%	-152.25%	-140.86%	-137.62%	-135.94%	-132.81%	-138.24%	-137.33%	-135.44%	-136.15%
1971	65,848	9,095	118,641	(109,546)	-166.36%	-158.83%	-157.67%	-148.11%	-144.26%	-141.93%	-138.45%	-142.38%	-141.27%	-139.32%
1972	103,125	10,290	107,579	(97,289)	-94.34%	-122.41%	-128.28%	-133.88%	-131.54%	-131.00%	-130.71%	-129.26%	-133.39%	-133.04%
1973	71,461	13,397	166,605	(153,208)	-214.39%	-143.48%	-149.75%	-149.56%	-150.51%	-146.12%	-143.96%	-142.47%	-140.00%	-142.69%
1974	108,303	94,646	174,606	(79,960)	-73.83%	-129.71%	-116.82%	-126.17%	-128.93%	-132.23%	-130.90%	-130.59%	-130.42%	-129.38%
1975	93,629	5,341	171,786	(166,445)	-177.77%	-122.02%	-146.17%	-131.97%	-137.09%	-138.24%	-140.01%	-138.12%	-137.27%	-136.66%
1976	135,413	8,655	210,172	(201,517)	-148.82%	-160.65%	-132.78%	-147.05%	-136.43%	-139.84%	-140.52%	-141.76%	-140.07%	-139.23%
1977	117,142	821	126,658	(125,837)	-107.42%	-129.62%	-142.64%	-126.24%	-138.22%	-131.03%	-134.38%	-135.31%	-136.73%	-135.62%
1978	150,341	9,092	219,945	(210,853)	-140.25%	-125.87%	-133.58%	-141.92%	-129.72%	-138.67%	-132.81%	-135.42%	-136.14%	-137.29%
1979	152,141	8,712	226,018	(217,306)	-142.83%	-141.55%	-132.02%	-136.12%	-142.13%	-132.36%	-139.44%	-134.44%	-136.55%	-137.11%
1980	277,354	9,085	311,143	(302,058)	-108.91%	-120.92%	-125.94%	-122.82%	-127.05%	-132.18%	-126.07%	-131.78%	-128.58%	-130.54%
1981	384,302	9,613	411,144	(401,531)	-104.48%	-106.34%	-113.16%	-117.38%	-116.31%	-119.92%	-124.06%	-120.22%	-124.74%	-122.77%
1982	314,996	(78)	308,084	(308,162)	-97.83%	-101.49%	-103.59%	-108.88%	-112.57%	-112.14%	-115.38%	-118.97%	-116.15%	-120.04%
1983	170,800	228	128,131	(127,903)	-74.88%	-89.76%	-96.26%	-99.32%	-104.41%	-108.13%	-108.08%	-111.32%	-114.78%	-112.45%
1984	154,357	1,135	136,495	(135,360)	-87.69%	-80.96%	-89.26%	-94.97%	-97.94%	-102.64%	-106.16%	-106.25%	-109.35%	-112.64%
1985	321,721	833	120,889	(120,056)	-37.32%	-53.65%	-59.26%	-71.89%	-81.19%	-85.93%	-90.80%	-94.66%	-95.39%	-98.72%
1986	213,032	5,331	164,712	(159,381)	-74.82%	-52.26%	-60.19%	-63.11%	-72.42%	-80.32%	-84.64%	-89.09%	-92.69%	-93.45%
1987	203,059	12	164,404	(164,392)	-80.96%	-77.81%	-60.15%	-64.92%	-66.52%	-73.68%	-80.40%	-84.27%	-88.34%	-91.67%
1988	263,412	3,142	136,838	(133,696)	-50.76%	-63.90%	-67.32%	-57.68%	-61.69%	-63.39%	-70.00%	-76.54%	-80.44%	-84.31%
1989	457,349	2,146	233,570	(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	736	261,198	(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	3,176	356,511	(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	133	358,621	(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	5,641	221,147	(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	3,172	219,899	(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	2,207	261,141	(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	1,968	183,025	(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	838	155,036	(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	2,977	174,357	(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	5,293	106,935	(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	10,864	127,418	(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	(669)	69,516	(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	(433)	73,631	(74,064)	-62.06%	-26.75%	-20.10%	-16.79%	-16.39%	-20.63%	-24.02%	-24.46%	-25.02%	-27.09%
2003	194,028	-	65,576	(65,576)	-33.80%	-44.56%	-28.62%	-21.89%	-18.19%	-17.37%	-21.35%	-24.52%	-24.84%	-25.32%
2004	-	-	103	(103)	NA	-33.85%	-44.59%	-28.63%	-21.89%	-18.19%	-17.37%	-21.35%	-24.52%	-24.84%
2005	537	-	6,722	(6,722)	-1251.68%	-1270.82%	-37.21%	-46.66%	-29.53%	-22.34%	-18.47%	-17.56%	-21.54%	-24.70%
2006	7,297	-	6,902	(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	301	320,072	(319,771)	-42.80%	-43.31%	-44.17%	-44.18%	-42.06%	-44.29%	-36.51%	-29.38%	-24.50%	-22.18%
2008	325,115	-	260,296	(260,296)	-80.06%	-54.10%	-54.38%	-54.97%	-54.98%	-51.75%	-52.64%	-44.32%	-35.79%	-29.76%
2009	152,343	-	205,883	(205,883)	-135.14%	-97.64%	-64.18%	-64.37%	-64.88%	-64.89%	-60.66%	-60.77%	-51.36%	-41.34%
2010	542,203	-	277,790	(277,790)	-51.23%	-69.64%	-72.96%	-60.21%	-60.35%	-60.71%	-60.72%	-58.06%	-58.29%	-51.33%
2011	502,649	-	21,671	(21,671)	-4.31%	-28.66%	-42.21%	-50.29%	-47.83%	-47.98%	-48.26%	-48.27%	-47.13%	-47.82%
2012	456,043	-	151,664	(151,664)	-33.26%	-18.08%	-30.06%	-39.74%	-46.37%	-45.39%	-45.52%	-45.76%	-45.76%	-44.97%
2013	268,225		253,371	(253,371)	-94.46%	-55.92%	-34.78%	-39.82%	-47.38%	-52.11%	-49.79%	-49.90%	-50.11%	-50.11%
2014	106,689	-	65,872	(65,872)	-61.74%	-85.15%	-56.67%	-36.94%	-41.07%	-48.14%	-52.55%	-50.20%	-50.30%	-50.51%
2015	370,867		121,849	(121,849)	-32.86%	-39.31%	-59.14%	-49.32%	-36.05%	-39.71%	-45.77%	-49.87%	-48.35%	-48.44%
2016	362,402		38,040	(38,040)	-10.50%	-21.80%	-26.88%	-43.24%	-40.33%	-31.57%	-35.65%	-41.14%	-45.24%	-44.77%

NA - Not Applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Gas Plant
Distribution Services - Plastic
Account 380
1970-2016

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. %
1970	8,822	106	2,488	(2,382)	-27.00%									
1971	8,573	(115)	2,563	(2,678)	-31.24%	-29.09%								
1972	17,781	1,590	5,244	(3,654)	-20.55%	-24.03%	-24.77%							
1973	40,040	454	14,296	(13,842)	-34.57%	-30.26%	-30.39%	-29.99%						
1974	51,456	17,467	21,140	(3,673)	-7.14%	-19.14%	-19.37%	-20.24%	-20.71%					
1975	25,235	1,762	17,817	(16,055)	-63.62%	-25.72%	-28.76%	-27.67%	-27.89%	-27.84%				
1976	42,762	3,480	17,478	(13,998)	-32.73%	-44.20%	-28.23%	-29.82%	-28.89%	-29.00%	-28.91%			
1977	132,564	1,733	22,929	(21,196)	-15.99%	-20.07%	-25.55%	-21.79%	-23.54%	-23.37%	-23.58%	-23.68%		
1978	55,089	13,057	33,166	(20,109)	-36.50%	-22.01%	-24.00%	-27.91%	-24.43%	-25.60%	-25.35%	-25.49%	-25.52%	
1979	197,247	9,776	45,751	(35,975)	-18.24%	-22.23%	-20.08%	-21.34%	-23.70%	-22.01%	-22.93%	-22.86%	-22.98%	-23.05%
1980	132,930	13,543	69,596	(56,053)	-42.17%	-27.87%	-29.11%	-25.75%	-26.28%	-27.89%	-26.21%	-26.71%	-26.55%	-26.61%
1981	210,468	39,260	93,176	(53,916)	-25.62%	-32.02%	-26.99%	-27.87%	-25.71%	-26.10%	-27.29%	-26.07%	-26.45%	-26.33%
1982	254,407	8,266	63,104	(54,838)	-21.56%	-23.39%	-27.57%	-25.25%	-25.98%	-24.63%	-24.97%	-25.90%	-25.02%	-25.36%
1983	143,208	1,693	51,619	(49,926)	-34.86%	-26.35%	-26.10%	-28.98%	-26.72%	-27.26%	-25.94%	-26.18%	-26.98%	-26.16%
1984	133,589	2,604	60,332	(57,728)	-43.21%	-38.89%	-30.59%	-29.18%	-31.15%	-28.78%	-29.15%	-27.77%	-27.93%	-28.61%
1985	142,963	11,550	39,776	(28,226)	-19.74%	-31.08%	-32.37%	-28.29%	-27.65%	-29.55%	-27.71%	-28.09%	-26.95%	-27.12%
1986	95,770	22,810	62,002	(39,192)	-40.92%	-28.24%	-33.61%	-33.96%	-29.86%	-28.95%	-30.53%	-28.68%	-28.99%	-27.84%
1987	166,822	64,299	75,014	(10,715)	-6.42%	-19.01%	-19.27%	-25.20%	-27.23%	-25.69%	-25.67%	-27.39%	-26.17%	-26.54%
1988	137,917	46,472	72,044	(25,572)	-18.54%	-11.91%	-18.85%	-19.08%	-23.84%	-25.77%	-24.77%	-24.91%	-26.53%	-25.51%
1989	140,084	12,402	77,618	(65,216)	-46.55%	-32.66%	-22.82%	-26.03%	-24.71%	-27.74%	-28.80%	-27.28%	-27.04%	-28.33%
1990	349,291	4,096	110,758	(106,662)	-30.54%	-35.12%	-31.48%	-26.21%	-27.80%	-26.68%	-28.58%	-29.26%	-28.01%	-27.73%
1991	254,831	20,544	182,930	(162,386)	-63.72%	-44.54%	-44.92%	-40.79%	-35.33%	-35.79%	-34.01%	-34.88%	-34.88%	-33.01%
1992	451,363	6,116	208,587	(202,471)	-44.86%	-51.67%	-44.67%	-44.89%	-42.17%	-38.19%	-38.36%	-36.83%	-37.28%	-37.11%
1993	610,266	31,910	276,052	(244,142)	-40.01%	-42.07%	-46.26%	-42.96%	-43.24%	-41.49%	-38.72%	-38.81%	-37.65%	-37.95%
1994	705,761	21,928	314,158	(292,230)	-41.41%	-40.76%	-41.80%	-44.57%	-42.50%	-42.73%	-41.47%	-39.39%	-39.44%	-38.52%
1995	739,770	51,941	377,392	(325,451)	-43.99%	-42.73%	-41.92%	-42.45%	-44.41%	-42.86%	-43.01%	-42.02%	-40.35%	-40.36%
1996	255,077	78,334	376,198	(297,864)	-116.77%	-62.65%	-53.84%	-50.18%	-49.31%	-50.53%	-48.46%	-48.38%	-47.25%	-45.46%
1997	123,681	93,960	304,165	(210,205)	-169.96%	-134.14%	-74.52%	-61.71%	-56.27%	-54.48%	-55.23%	-52.76%	-52.52%	-51.28%
1998	1,213,825	72,118	327,413	(255,295)	-21.03%	-34.80%	-47.93%	-46.68%	-45.46%	-44.55%	-44.58%	-45.70%	-44.57%	-44.63%
1999	1,955,088	110,770	285,652	(174,882)	-8.94%	-13.57%	-19.45%	-26.45%	-29.47%	-31.16%	-32.12%	-33.07%	-34.31%	-34.11%
2000	870,978	96,624	271,789	(175,165)	-20.11%	-12.39%	-14.98%	-19.59%	-25.20%	-27.89%	-29.52%	-30.51%	-31.44%	-32.59%
2001	1,038,157	443	165,476	(165,033)	-15.90%	-17.82%	-13.33%	-15.17%	-18.85%	-23.43%	-25.88%	-27.47%	-28.49%	-29.42%
2002	210,674	(1,780)	158,565	(160,345)	-76.11%	-26.05%	-23.61%	-16.58%	-17.60%	-21.08%	-25.39%	-27.54%	-28.91%	-29.79%
2003	778,902	-	127,486	(127,486)	-16.37%	-29.09%	-22.33%	-21.67%	-16.54%	-17.44%	-20.49%	-24.30%	-26.32%	-27.67%
2004	-	-	2,855	(2,855)	NA	-16.73%	-29.37%	-22.47%	-21.76%	-16.60%	-17.49%	-20.53%	-24.34%	-26.36%
2005	88,767	-	18,592	(18,592)	-20.95%	-24.16%	-17.16%	-28.68%	-22.41%	-21.74%	-16.68%	-17.54%	-20.54%	-24.30%
2006	-	-	1,791	(1,791)	NA	-22.96%	-26.18%	-17.37%	-28.85%	-22.49%	-21.80%	-16.71%	-17.57%	-20.57%
2007	1,663,428	126,255	776,287	(650,032)	-39.08%	-39.19%	-38.26%	-38.42%	-31.64%	-35.05%	-29.79%	-27.98%	-22.35%	-22.14%
2008	757,228	-	371,772	(371,772)	-49.10%	-42.21%	-42.29%	-41.53%	-41.64%	-35.66%	-38.09%	-33.01%	-30.94%	-25.10%
2009	1,756,656	-	809,071	(809,071)	-46.06%	-46.97%	-43.83%	-43.87%	-43.39%	-43.46%	-39.28%	-40.76%	-36.65%	-34.64%
2010	7,637,094	2,209	812,372	(810,163)	-10.61%	-17.24%	-19.61%	-22.35%	-22.37%	-22.36%	-22.38%	-22.01%	-22.90%	-22.38%
2011	1,426,795	-	1,368,203	(1,368,203)	-95.89%	-24.03%	-27.61%	-29.01%	-30.28%	-30.29%	-30.23%	-30.25%	-29.48%	-30.17%
2012	7,931,702	-	521,755	(521,755)	-6.58%	-20.20%	-15.89%	-18.71%	-19.89%	-21.40%	-21.41%	-21.41%	-21.42%	-21.24%
2013	658,086		527,795	(527,795)	-80.20%	-12.22%	-24.14%	-18.28%	-20.80%	-21.86%	-23.17%	-23.18%	-23.17%	-23.18%
2014	283,813	-	695,038	(695,038)	-244.89%	-129.83%	-19.66%	-30.22%	-21.87%	-24.03%	-24.96%	-26.02%	-26.03%	-26.01%
2015	2,072,789		641,933	(641,933)	-30.97%	-56.73%	-61.86%	-21.80%	-30.35%	-22.81%	-24.69%	-25.51%	-26.44%	-26.45%
2016	13,090,836		405,413	(405,413)	-3.10%	-6.91%	-11.28%	-14.10%	-11.62%	-16.34%	-15.02%	-16.58%	-17.27%	-18.24%

NA - Not Applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Gas Plant
Distribution Meters
Account 381
1950-2016

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. %
1950	26,646	2,144	940	1,204	4.52%									
1951	37,990	4,059	2,821	1,238	3.26%	3.78%								
1952	63,040	7,423	2,639	4,784	7.59%	5.96%	5.66%							
1953	60,652	7,433	4,097	3,336	5.50%	6.56%	5.79%	5.61%						
1954	85,796	10,084	4,330	5,754	6.71%	6.21%	6.62%	6.11%	5.95%					
1955	74,520	8,700	3,891	4,809	6.45%	6.59%	6.29%	6.58%	6.19%	6.06%				
1956	62,426	3,707	3,637	70	0.11%	3.56%	4.77%	4.93%	5.41%	5.20%	5.16%			
1957	36,346	3,616	3,140	476	1.31%	0.55%	3.09%	4.29%	4.52%	5.02%	4.86%	4.84%		
1958	37,469	3,238	2,461	777	2.07%	1.70%	0.97%	2.91%	4.01%	4.26%	4.76%	4.64%	4.63%	
1959	39,312	3,672	3,020	652	1.66%	1.86%	1.68%	1.13%	2.71%	3.73%	4.00%	4.50%	4.40%	4.41%
1960	42,518	12,226	1,941	10,285	24.19%	13.37%	9.82%	7.83%	5.62%	5.83%	6.03%	5.96%	6.16%	5.96%
1961	51,352	5,335	2,843	2,492	4.85%	13.61%	10.08%	8.32%	7.09%	5.48%	5.69%	5.89%	5.84%	6.04%
1962	81,735	9,611	3,146	6,465	7.91%	6.73%	10.96%	9.26%	8.19%	7.32%	6.04%	6.11%	6.21%	6.14%
1963	100,878	8,395	2,560	5,835	5.78%	6.74%	6.32%	9.07%	8.15%	7.50%	6.93%	5.98%	6.05%	6.14%
1964	66,968	10,296	3,100	7,196	10.75%	7.76%	7.81%	7.31%	9.40%	8.60%	8.02%	7.49%	6.60%	6.58%
1965	54,775	10,575	3,501	7,074	12.91%	11.72%	9.03%	8.73%	8.17%	9.88%	9.14%	8.58%	8.07%	7.20%
1966	60,906	6,822	3,066	3,756	6.17%	9.36%	9.87%	8.42%	8.30%	7.88%	9.39%	8.78%	8.31%	7.86%
1967	47,219	9,175	2,954	6,221	13.17%	9.23%	10.47%	10.55%	9.10%	8.86%	8.42%	9.74%	9.16%	8.70%
1968	38,275	3,315	3,244	71	0.19%	7.36%	6.86%	8.51%	9.07%	8.17%	8.12%	7.79%	9.07%	8.57%
1969	48,642	7,257	3,241	4,016	8.26%	4.70%	7.68%	7.21%	8.46%	8.94%	8.18%	8.14%	7.83%	9.00%
1970	23,708	3,401	22,229	(18,828)	-79.42%	-20.47%	-13.33%	-5.40%	-2.18%	0.84%	2.79%	3.48%	4.17%	4.23%
1971	68,330	16,142	70	16,072	23.52%	-2.99%	0.90%	0.74%	3.34%	3.94%	5.38%	6.26%	6.16%	6.40%
1972	105,572	64,409	939	63,470	60.12%	45.74%	30.72%	26.29%	22.77%	21.41%	19.04%	18.29%	17.31%	15.42%
1973	113,124	9,753	534	9,219	8.15%	33.24%	30.92%	22.51%	20.58%	18.61%	18.04%	16.61%	16.25%	15.66%
1974	88,323	19,378	989	18,389	20.82%	13.70%	29.67%	28.55%	22.13%	20.63%	19.02%	18.50%	17.23%	16.87%
1975	114,262	8,783	747	8,036	7.03%	13.04%	11.29%	23.53%	23.53%	18.77%	17.86%	16.73%	16.47%	15.59%
1976	114,583	10,423	1,062	9,361	8.17%	7.60%	11.28%	10.46%	20.24%	20.61%	16.84%	16.22%	15.36%	15.23%
1977	169,671	666	1,055	(389)	-0.23%	3.16%	4.27%	7.27%	7.44%	15.32%	16.04%	13.21%	12.92%	12.37%
1978	177,839	17,998	181	17,817	10.02%	5.02%	5.80%	6.04%	8.01%	8.03%	14.25%	14.92%	12.63%	12.42%
1979	174,838	41,213	4,965	36,248	20.73%	15.33%	10.28%	9.90%	9.46%	10.66%	10.36%	15.32%	15.82%	13.86%
1980	266,193	60,676		60,676	22.79%	21.98%	18.54%	14.50%	13.70%	12.95%	13.58%	13.07%	16.82%	17.15%
1981	316,320	41,757		41,757	13.20%	17.58%	18.31%	16.73%	14.13%	13.57%	13.01%	13.49%	13.10%	16.13%
1982	345,536	40,902	693	40,209	11.64%	12.38%	15.37%	16.22%	15.36%	13.54%	13.14%	12.73%	13.13%	12.83%
1983	264,175	4,128	14,608	(10,480)	-3.97%	4.88%	7.72%	11.09%	12.32%	12.05%	10.84%	10.67%	10.46%	10.91%
1984	338,570	1,831	3,181	(1,350)	-0.40%	-1.96%	2.99%	5.55%	8.55%	9.79%	9.82%	8.99%	8.94%	8.85%
1985	272,779	49	2,332	(2,283)	-0.84%	-0.59%	-1.61%	2.14%	4.41%	7.13%	8.33%	8.47%	7.83%	7.85%
1986	286,699	1,386	740	646	0.23%	-0.29%	-0.33%	-1.16%	1.77%	3.76%	6.18%	7.30%	7.50%	7.00%
1987	358,589	6,879	220	6,659	1.86%	1.13%	0.55%	0.29%	-0.45%	1.79%	3.44%	5.55%	6.56%	6.78%
1988	383,673		461	(461)	-0.12%	0.84%	0.67%	0.35%	0.20%	-0.38%	1.46%	2.91%	4.78%	5.71%
1989	450,133	37	384	(347)	-0.08%	-0.10%	0.49%	0.44%	0.24%	0.14%	-0.32%	1.21%	2.46%	4.11%
1990	363,083	1,210	6,588	(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	2	1,950	(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	259	1,448	(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	2,680	15,953	(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	600	411	189	0.03%	-1.19%	-0.84%	-0.76%	-0.87%	-0.75%	-0.67%	-0.43%	-0.38%	-0.41%
1995	566,826	101	(2,196)	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	94,452		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	60,670		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	127,900		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	53,435		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	8,590		8,590	0.36%	1.48%	3.32%	3.80%	4.46%	4.19%	3.85%	3.56%	3.33%	3.17%
2001	104			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%	0.36%	1.48%	3.32%	3.80%	4.46%	4.19%	3.85%	3.56%
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	1,723,375			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	1.05%	2.55%	3.01%	3.65%
2006	10,653,105			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		260,415	(260,415)	-21.67%	-2.20%	-1.92%	-1.92%	-1.92%	-1.92%	-1.92%	-1.58%	-1.12%	-0.37%
2008	1,602,503			0	0.00%	-9.29%	-1.94%	-1.72%	-1.72%	-1.72%	-1.72%	-1.72%	-1.44%	-1.02%
2009	1,182,564 *			0	0.00%	0.00%	-6.53%	-1.78%	-1.59%	-1.59%	-1.59%	-1.59%	-1.59%	-1.35%
2010	1,622,257 *		352,882	(352,882)	-21.75%	-12.58%	-8.01%	-10.93%	-3.77%	-3.41%	-3.41%	-3.41%	-3.41%	-3.41%
2011	1,963,880 *			0	0.00%	-9.84%	-7.40%	-5.54%	-8.10%	-3.36%	-3.07%	-3.07%	-3.07%	-3.07%
2012				0	NA	0.00%	-9.84%	-7.40%	-5.54%	-8.10%	-3.36%	-3.07%	-3.07%	-3.07%
2013	2,160,792	879	245,637	(244,758)	-11.33%	-11.33%	-5.93%	-10.40%	-8.62%	-7.00%	-8.82%	-4.21%	-3.88%	-3.88%
2014	2,472,223	17,003	98,719	(81,716)	-3.31%	-7.05%	-7.05%	-4.95%	-8.27%	-7.23%	-6.17%	-7.70%	-4.11%	-3.82%
2015	2,916,824	34,053	133,579	(99,526)	-3.41%	-3.36%	-5.64%	-5.64%	-4.48%	-6.99%	-6.32%	-5.59%	-6.87%	-4.03%
2016	2,520,819	12,018		12,018	0.48%	-1.61%	-2.14%	-4.11%	-4.11%	-3.44%	-5.62%	-5.17%	-4.66%	-5.82%

* Pro forma Ret

NA - Not Applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Gas Plant
Distribution Meters - Telemetering
Account 381
2009-2016

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. %
2009	601,146	-	-	0	0.00%									
2010		-	-	0	NA	0.00%								
2011		-	-	0	NA	NA	0.00%							
2012		-	-	0	NA	NA	NA	0.00%						
2013		-	-	0	NA	NA	NA	NA	0.00%					
2014		-	-	0	NA	NA	NA	NA	NA	0.00%				
2015		-	-	0	NA	NA	NA	NA	NA	NA	0.00%			
2016		-	-	0	NA	NA	NA	NA	NA	NA	NA	0.00%		

NA - Not Applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Gas Plant
Distribution House Regulators
Account 383
1950-2016

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. %
1950	1,070	145	53	92	8.60%									
1951	301	98	60	38	12.62%	9.48%								
1952	299	74	75	(1)	-0.33%	6.17%	7.72%							
1953	558	61	95	(34)	-6.09%	-4.08%	0.26%	4.26%						
1954	2,121	182	180	2	0.09%	-1.19%	-1.11%	0.15%	2.23%					
1955	6,116	1,638	169	1,469	24.02%	17.86%	16.34%	15.79%	15.69%	14.96%				
1956	13,364	61	234	(173)	-1.29%	6.65%	6.01%	5.70%	5.62%	5.72%	5.85%			
1957	843	60	201	(141)	-16.73%	-2.21%	5.68%	5.16%	4.88%	4.82%	4.91%	5.07%		
1958	2,713	80	544	(464)	-17.10%	-17.01%	-4.60%	3.00%	2.75%	2.56%	2.53%	2.64%	2.88%	
1959	2,036	516	393	123	6.04%	-7.18%	-8.62%	-3.46%	3.25%	3.00%	2.82%	2.78%	2.89%	3.10%
1960	11,596	2,540	507	2,033	17.53%	15.82%	10.35%	9.02%	4.51%	7.76%	7.34%	7.15%	7.10%	7.14%
1961	9,620	1,085	1,341	(256)	-2.66%	8.38%	8.17%	5.53%	4.83%	2.79%	5.60%	5.36%	5.23%	5.19%
1962	6,013	2,076	1,119	957	15.92%	4.48%	10.04%	9.76%	7.48%	6.86%	4.50%	6.78%	6.52%	6.40%
1963	9,762	4,111	1,100	3,011	30.84%	25.15%	14.62%	15.53%	15.04%	12.95%	12.36%	9.10%	10.57%	10.22%
1964	10,151	2,557	786	1,771	17.45%	24.01%	22.14%	15.43%	15.94%	15.53%	13.83%	13.34%	10.38%	11.54%
1965	2,188	716	643	73	3.34%	14.94%	21.97%	20.67%	14.72%	15.38%	15.01%	13.40%	12.94%	10.15%
1966	1,793	226	1,733	(1,507)	-84.05%	-36.02%	2.38%	14.01%	14.39%	10.24%	11.90%	11.67%	10.28%	9.87%
1967	4,161	866	1,905	(1,039)	-24.97%	-42.76%	-30.37%	-3.84%	8.23%	9.59%	6.89%	9.12%	9.01%	7.83%
1968	13,826	1,310	1,224	86	0.62%	-5.30%	-12.44%	-10.87%	-1.92%	5.72%	7.00%	5.38%	7.42%	7.38%
1969	16,243	4,883	1,243	3,640	22.41%	12.39%	7.85%	3.28%	3.28%	6.25%	10.38%	10.90%	9.13%	10.27%
1970	4,116	513	1,858	(1,345)	-32.68%	11.27%	6.97%	3.50%	-0.41%	-0.22%	3.20%	7.54%	8.27%	6.92%
1971	4,454	943	2,728	(1,785)	-40.08%	-36.52%	2.06%	1.54%	-1.04%	-4.37%	-4.01%	-0.19%	4.36%	5.31%
1972	18,791	2,242	1,452	790	4.20%	-4.28%	-8.55%	2.98%	2.41%	0.56%	-1.83%	-1.66%	0.90%	4.32%
1973	812	635	2,638	(2,003)	-246.67%	-6.19%	-12.46%	-15.42%	-1.58%	-1.06%	-2.65%	-4.93%	-4.65%	-1.72%
1974	27	23	2,383	(2,360)	-8740.74%	-520.02%	-18.20%	-22.25%	-23.77%	-6.89%	-5.11%	-6.43%	-8.60%	-8.21%
1975	11,025	33	4,469	(4,436)	-40.24%	-61.49%	-74.17%	-26.13%	-27.90%	-28.40%	-13.52%	-10.70%	-11.51%	-13.23%
1976	4,020	1	1,563	(1,562)	-38.86%	-39.87%	-55.45%	-65.23%	-27.60%	-29.02%	-29.37%	-15.23%	-12.24%	-12.93%
1977	6,656	3,658	1,943	1,715	25.77%	1.43%	-19.74%	-30.57%	-38.36%	-19.01%	-21.06%	-22.02%	-11.11%	-9.08%
1978	224	106	2,460	(2,354)	-1050.89%	-9.29%	-20.19%	-30.27%	-40.98%	-48.32%	-24.57%	-26.07%	-26.61%	-14.62%
1979	626	284	1,941	(1,657)	-264.70%	-471.88%	-30.59%	-33.47%	-36.78%	-47.19%	-54.11%	-28.13%	-29.27%	-29.55%
1980	920		4,775	(4,775)	-519.02%	-416.04%	-496.38%	-83.92%	-69.36%	-55.68%	-65.66%	-71.71%	-38.61%	-38.75%
1981	10,487	1,138	11,295	(10,157)	-96.85%	-130.90%	-137.86%	-154.55%	-91.09%	-81.93%	-68.40%	-75.29%	-79.29%	-50.01%
1982	-	700	6,367	(5,667)	NA	-150.89%	-180.58%	-184.96%	-200.78%	-121.05%	-106.65%	-85.08%	-91.96%	-95.57%
1983	1	216	3,941	(3,725)	-372500.00%	-939200.00%	-186.39%	-213.22%	-215.90%	-231.16%	-140.74%	-122.88%	-96.05%	-102.92%
1984	(1)	31	5,927	(5,896)	589600.00%	NA	NA	-242.63%	-264.93%	-264.91%	-279.28%	-171.92%	-148.60%	-113.42%
1985	1	125	3,272	(3,147)	-314700.00%	NA	-1276800.00%	-1843500.00%	-272.62%	-292.49%	-291.04%	-304.93%	-188.55%	-162.31%
1986	-	287	8,247	(7,960)	NA	-1110700.00%	NA	-2072800.00%	-2639500.00%	-348.51%	-362.26%	-357.19%	-369.86%	-230.64%
1987	-	725	5,478	(4,753)	NA	NA	-1586000.00%	NA	-2548100.00%	-3114800.00%	-393.83%	-403.93%	-396.68%	-408.64%
1988	1	269	9,801	(9,532)	-953200.00%	-1428500.00%	-2224500.00%	-1269600.00%	-3128800.00%	-1750650.00%	-2034000.00%	-484.67%	-487.44%	-475.85%
1989	-		166	(166)	NA	-969800.00%	-1445100.00%	-2241100.00%	-1277900.00%	-3145400.00%	-1758950.00%	-2042300.00%	-486.25%	-488.89%
1990	1	442	14,537	(14,095)	-1409500.00%	-1426100.00%	-1189650.00%	-1427300.00%	-1825300.00%	-1321766.67%	-2277450.00%	-1642466.67%	-1831366.67%	-620.57%
1991	-	1	6,816	(6,815)	NA	-2091000.00%	-2107600.00%	-1530400.00%	-1768050.00%	-2166050.00%	-1548933.33%	-2618200.00%	-1869633.33%	-2058533.33%
1992	-	193	7,188	(6,995)	NA	NA	-2790500.00%	-2807100.00%	-1880150.00%	-2117800.00%	-2515800.00%	-1782100.00%	-2967950.00%	-2102800.00%
1993	185,044	-	-	0	0.00%	-3.78%	-7.46%	-15.08%	-15.17%	-20.32%	-22.89%	-27.19%	-28.89%	-32.08%
1994	133,048	-	-	0	0.00%	0.00%	-2.20%	-4.34%	-8.77%	-8.82%	-11.82%	-13.32%	-15.82%	-16.81%
1995	124,714	-	-	0	0.00%	0.00%	0.00%	-1.58%	-3.12%	-6.30%	-6.34%	-8.49%	-9.57%	-11.36%
1996	194,036	-	-	0	0.00%	0.00%	0.00%	0.00%	-1.10%	-2.17%	-4.38%	-4.41%	-5.90%	-6.65%
1997	243,744	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	-0.79%	-1.57%	-3.17%	-3.19%	-4.27%
1998	560,791	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.49%	-0.96%	-1.94%	-1.95%
1999	-	(12,615)	-	(12,615)	NA	-2.25%	-1.57%	-1.26%	-1.12%	-1.00%	-0.88%	-1.36%	-1.83%	-2.81%
2000	788,842	-	-	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	2,330	-	-	0	0.00%	0.00%	0.00%	0.00%	-1.59%	-0.93%	-0.79%	-0.70%	-0.66%	-0.62%
2004	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	-1.59%	-0.93%	-0.79%	-0.70%	-0.66%
2005	-	-	-	0	NA	NA	0.00%	0.00%	0.00%	0.00%	-1.59%	-0.93%	-0.79%	-0.70%
2006	-	-	-	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	-1.59%	-0.93%	-0.79%
2007	603,813	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.90%	-0.65%
2008	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.90%
2009	-	-	-	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	69	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	12	-	2,849	(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	-		4,095	(4,095)	NA	NA	NA	-58402.78%	-8557.10%	-8557.10%	-8557.10%	-1.15%	-1.15%	-1.15%
2015	29		594	(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%

NA - Not Applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Gas Plant
General Structures & Improvements
Account 390
1950-2016

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. %
1950	-	-	-	0	NA									
1951	-	-	-	0	NA	NA								
1952	-	-	-	0	NA	NA	NA							
1953	-	-	-	0	NA	NA	NA	NA						
1954	-	-	-	0	NA	NA	NA	NA	NA					
1955	-	-	-	0	NA	NA	NA	NA	NA	NA				
1956	-	-	-	0	NA	NA	NA	NA	NA	NA	NA			
1957	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA		
1958	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	
1959	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1960	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1961	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1962	-	-	18	(18)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1963	-	-	57	(57)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1964	-	710	64	646	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1965	-	10,414	-	10,414	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1966	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1967	4,173	-	-	0	0.00%	0.00%	249.56%	265.04%	263.67%	263.24%	263.24%	263.24%	263.24%	263.24%
1968	-	-	-	0	NA	0.00%	0.00%	249.56%	265.04%	263.67%	263.24%	263.24%	263.24%	263.24%
1969	-	-	-	0	NA	NA	0.00%	0.00%	249.56%	265.04%	263.67%	263.24%	263.24%	263.24%
1970	206	30	7	23	11.17%	11.17%	11.17%	0.53%	0.53%	238.34%	253.09%	251.79%	251.38%	251.38%
1971	-	-	-	0	NA	11.17%	11.17%	11.17%	0.53%	0.53%	238.34%	253.09%	251.79%	251.38%
1972	-	-	-	0	NA	NA	11.17%	11.17%	11.17%	0.53%	0.53%	238.34%	253.09%	251.79%
1973	-	-	-	0	NA	NA	NA	11.17%	11.17%	11.17%	0.53%	0.53%	238.34%	253.09%
1974	-	-	-	0	NA	NA	NA	NA	11.17%	11.17%	11.17%	0.53%	0.53%	238.34%
1975	-	-	-	0	NA	NA	NA	NA	NA	11.17%	11.17%	11.17%	0.53%	0.53%
1976	-	-	-	0	NA	NA	NA	NA	NA	NA	11.17%	11.17%	11.17%	0.53%
1977	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	11.17%	11.17%	11.17%
1978	6,719	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.33%	0.33%
1979	-	17	86,083	(86,066)	NA	-1280.93%	-1280.93%	-1280.93%	-1280.93%	-1280.93%	-1280.93%	-1280.93%	-1280.93%	-1242.50%
1980	-	-	-	0	NA	NA	-1280.93%	-1280.93%	-1280.93%	-1280.93%	-1280.93%	-1280.93%	-1280.93%	-1280.93%
1981	-	-	-	0	NA	NA	NA	-1280.93%	-1280.93%	-1280.93%	-1280.93%	-1280.93%	-1280.93%	-1280.93%
1982	-	-	-	0	NA	NA	NA	NA	-1280.93%	-1280.93%	-1280.93%	-1280.93%	-1280.93%	-1280.93%
1983	-	-	-	0	NA	NA	NA	NA	NA	-1280.93%	-1280.93%	-1280.93%	-1280.93%	-1280.93%
1984	-	-	-	0	NA	NA	NA	NA	NA	NA	-1280.93%	-1280.93%	-1280.93%	-1280.93%
1985	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	-1280.93%	-1280.93%	-1280.93%
1986	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	-1280.93%	-1280.93%
1987	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	-1280.93%
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	(12,615)	-	(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	NA	-252.30%	-252.30%	-252.30%	-252.30%	-252.30%	-252.30%	-252.30%
2003	2,330	-	-	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	NA	0.00%	0.00%	0.00%	0.00%	-172.11%	-172.11%	-172.11%	-172.11%
2006	-	-	-	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	-172.11%	-172.11%	-172.11%
2007	0	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-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	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	-			0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2012	32,183			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2013				0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2014				0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2015	3,617		1,517	(1,517)	-41.92%	-41.92%	-41.92%	-4.24%	-4.24%	-4.24%	-4.24%	-4.24%	-4.24%	-4.24%
2016	345,469		47,119	(47,119)	-13.64%	-13.93%	-13.93%	-13.93%	-12.76%	-12.76%	-12.76%	-12.76%	-12.76%	-12.76%

NA - Not Applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Gas Plant
General Office Furniture & Equipment
Account 391
2000-2016

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	314			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	1,354			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	107,074	-	-	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	2,662			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	-		-	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2016	-		-	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Xcel Energy Gas Plant
Network Equipment
Account 391
2000-2016

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	211,126			0	0.00%	0.00%	0.00%							
2003	891,533			0	0.00%	0.00%	0.00%	0.00%						
2004	1,195,553			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	20,385			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	1,934			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	28,745			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				0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2014	14,837			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2015	22,729		-	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%

Xcel Energy Gas Plant
General Transportation Equipment - Automobiles
Account 392
2000-2016

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	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

NA - Not Applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Gas Plant
General Transportation Equipment - Light Trucks
Account 392
2000-2016

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	95214.23			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	11236.34			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)	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	18,180	-	18,180	7.60%	7.60%	7.60%	7.60%	7.60%	9.99%	9.99%	9.99%	9.99%	9.99%

Xcel Energy Gas Plant
General Transportation Equipment - Trailers
Account 392
2000-2016

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			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	NA	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	14,256		-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Xcel Energy Gas Plant
General Transportation Equip - Heavy Trucks
Account 392
2000-2016

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	1,102,569			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	NA	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	-	44,866	-	44,866	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

NA - Not Applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Gas Plant
General Stores Equipment
Account 393
2000-2016

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	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Xcel Energy Gas Plant
General Tools, Shop & Garage Equipment
Account 394
2000-2016

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	59,775			0	0.00%	0.00%	0.00%							
2003	149,102			0	0.00%	0.00%	0.00%	0.00%						
2004	652,196			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	395,221			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	316,359			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	525,912			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	1,270,951			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%
2011	413,970	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2012	775,000	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2013	302,442	-	-	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	677,271	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2016	204,565	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Xcel Energy Gas Plant
General Laboratory Equipment
Account 395
2000-2016

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	11,898			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	310			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	33,318			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	7,380			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	2,517	-	-	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%

NA - Not Applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Gas Plant
General Power Operated Equipment
Account 396
2000-2016

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	66,375			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	70,455	-	-	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	671,655	226,474	-	226,474	33.72%	33.72%	33.72%	33.72%	33.72%	30.52%	30.52%	30.52%	30.52%	28.01%

Xcel Energy Gas Plant
General Communication Equipment
Account 397
2000-2016

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	8,730			0	0.00%	0.00%	0.00%	0.00%						
2004	1,846,637			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	87,979			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			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			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	11,640	-	21,350	(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		38,436	(38,436)	-221.25%	-206.07%	-206.07%	-28.68%	-28.68%	-17.90%	-17.90%	-14.17%	-2.64%	-2.63%
2013	10,249			0	0.00%	-139.15%	-152.28%	-152.28%	-27.34%	-27.34%	-17.37%	-17.37%	-13.83%	-2.62%
2014	171,106			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%	-28.42%	-15.34%	-15.34%	-11.60%	-11.60%
2016			-	0	NA	NA	0.00%	0.00%	-19.34%	-28.42%	-28.42%	-15.34%	-15.34%	-11.60%

Xcel Energy Gas Plant
General Communication Equipment - AES
Account 397
2000-2016

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	3,294			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	26,179			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	45,532			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			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	2,147	-	71	(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	2,365,462			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2015	1,331,967		-	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%

NA - Not Applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Gas Plant
General Miscellaneous Equipment
Account 398
2000-2016

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	33,743			0	0.00%	0.00%	0.00%							
2003	-			0	NA	0.00%	0.00%	0.00%						
2004	-			0	NA	NA	0.00%	0.00%	0.00%					
2005	10,161			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	500			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	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	5,493			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			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		-	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%

NA - Not Applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Common Plant
General Structures & Improvements
Account 390
2000-2016

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			11,128	(11,128)	NA									
2001	11,177		2,928	(2,928)	-26.20%	-125.76%								
2002	84,542			0	0.00%	-3.06%	-14.68%							
2003				0	NA	0.00%	-3.06%	-14.68%						
2004				0	NA	NA	0.00%	-3.06%	-14.68%					
2005	115,441		30,562	(30,562)	NA	-26.47%	-26.47%	-15.28%	-15.86%	-21.13%				
2006	333,652		391,986	(391,986)	NA	-94.09%	-94.09%	-94.09%	-79.18%	-78.10%	-80.14%			
2007	2,085,723		1,689,125	(1,689,125)	-80.99%	-86.02%	-83.31%	-83.31%	-83.31%	-80.62%	-80.39%	-80.81%		
2008	1,493,463		1,988,153	(1,988,153)	-133.12%	-102.74%	-104.00%	-101.78%	-101.78%	-101.78%	-99.68%	-99.48%	-99.75%	
2009	34,948			0	0.00%	-130.08%	-101.75%	-103.08%	-100.90%	-100.90%	-100.90%	-98.84%	-98.65%	-98.92%
2010				0	NA	0.00%	-130.08%	-101.75%	-103.08%	-100.90%	-100.90%	-100.90%	-98.84%	-98.65%
2011		(10,312)	1,041,313	(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	2,874	2,498,298	(2,495,424)	NA	-95.94%	-95.94%	-95.04%	-105.92%	-98.81%	-99.63%	-98.54%	-98.54%	-98.54%
2013	10,192,810		724,240	(724,240)	NA	-23.18%	-30.75%	-30.75%	-30.67%	-40.60%	-45.41%	-46.76%	-46.63%	-46.63%
2014	2,569,934	1,006	610,379	(609,373)	NA	-10.45%	-23.26%	-29.65%	-29.65%	-29.59%	-38.18%	-42.63%	-43.86%	-43.76%
2015	1,033,009	(1,667)		(1,667)	NA	-16.96%	-9.68%	-21.90%	-27.91%	-27.91%	-27.85%	-36.12%	-40.55%	-41.75%
2016	828,431	932	463,032	(462,100)	NA	-24.91%	-24.22%	-12.29%	-23.43%	-29.17%	-29.17%	-29.11%	-36.94%	-41.13%

NA - Not Applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Common Plant
General Office Furniture & Equipment
Account 391
2000-2016

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	11,807			0	0.00%	0.00%	0.00%							
2003	784,169			0	0.00%	0.00%	0.00%	0.00%						
2004	685,962	7,700		7,700	1.12%	0.52%	0.52%	0.52%	0.52%					
2005		12,781		12,781	NA	2.99%	1.39%	1.38%	1.38%	1.38%				
2006		2,150	1,797	353	NA	NA	3.04%	1.42%	1.41%	1.41%	1.41%			
2007	1,086,869	180	10,001	(9,821)	-0.90%	-0.87%	0.30%	0.62%	0.43%	0.43%	0.43%	0.43%		
2008	989,344	(351,919)		(351,919)	-35.57%	-17.42%	-17.41%	-16.79%	-12.34%	-9.61%	-9.58%	-9.58%	-9.58%	
2009	59,885		8,869	(8,869)	-14.81%	-34.39%	-17.35%	-17.33%	-16.73%	-12.39%	-9.70%	-9.67%	-9.67%	-9.67%
2010	-			0	NA	-14.81%	-34.39%	-17.35%	-17.33%	-16.73%	-12.39%	-9.70%	-9.67%	-9.67%
2011	859,438		48,000	(48,000)	-5.59%	-5.59%	-6.19%	-21.42%	-13.97%	-13.96%	-13.54%	-10.80%	-8.91%	-8.88%
2012	1,179,782			0	NA	-2.35%	-2.35%	-2.71%	-13.24%	-10.03%	-10.02%	-9.71%	-8.18%	-7.05%
2013	4,781,782		17,008	(17,008)	NA	-0.29%	-0.95%	-0.95%	-1.07%	-5.41%	-4.86%	-4.86%	-4.72%	-4.30%
2014	5,902,551	3,247	6,100	(2,853)	NA	-0.19%	-0.17%	-0.53%	-0.53%	-0.60%	-3.11%	-2.95%	-2.95%	-2.86%
2015		5,560		5,560	NA	0.05%	-0.13%	-0.12%	-0.49%	-0.49%	-0.56%	-3.07%	-2.91%	-2.91%
2016				0	NA	NA	0.05%	-0.13%	-0.12%	-0.49%	-0.49%	-0.56%	-3.07%	-2.91%

Xcel Energy Common
General Network Equipment
Account 391
2000-2016

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	852,835			0	0.00%	0.00%	0.00%							
2003	32,731,604			0	0.00%	0.00%	0.00%	0.00%						
2004	35,907,145			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	3,379,968			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	726,936		335	(335)	NA	-0.01%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	5,880,457			0	0.00%	-0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	10,701,667			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	(787,840)	327,097	478,143	(151,046)	19.17%	-1.52%	-0.96%	-0.92%	-0.76%	-0.27%	-0.17%	-0.17%	-0.17%	-0.17%
2010				0	NA	19.17%	-1.52%	-0.96%	-0.92%	-0.76%	-0.27%	-0.17%	-0.17%	-0.17%
2011	19,747,779	33,319	17,090	16,229	0.08%	0.08%	-0.71%	-0.45%	-0.38%	-0.37%	-0.34%	-0.18%	-0.12%	-0.12%
2012	3,602,211	38,588	799	37,789	NA	0.23%	0.23%	-0.43%	-0.29%	-0.25%	-0.24%	-0.23%	-0.12%	-0.09%
2013	21,150,757	10,776	314	10,462	NA	0.19%	0.14%	0.14%	-0.20%	-0.16%	-0.14%	-0.14%	-0.13%	-0.09%
2014	10,839,036	25,567	(4,637)	30,204	NA	0.13%	0.22%	0.17%	0.17%	-0.10%	-0.09%	-0.08%	-0.08%	-0.08%
2015	9,137,814	5,560		5,560	NA	0.18%	0.11%	0.19%	0.16%	0.16%	-0.08%	-0.07%	-0.06%	-0.06%
2016	9,493,912			0	NA	0.03%	0.12%	0.09%	0.15%	0.14%	0.14%	-0.07%	-0.06%	-0.06%

NA - Not Applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Common Plant
General Transportation Equipment - Automobiles
Account 392
2000-2016

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		75,586		75,586	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	165,915			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2016		52,553		52,553	NA	31.67%	31.67%	31.67%	31.67%	31.67%	31.67%	31.67%	31.67%	31.67%

Xcel Energy Common Plant
General Transportation Equipment - Light Trucks
Account 392
2000-2016

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	108,012	2,441		2,441	2.26%	2.26%	2.26%	2.26%	2.26%					
2005		43,830		43,830	NA	42.84%	42.84%	42.84%	42.84%	42.84%				
2006		5,087	91	4,996	NA	NA	47.46%	47.46%	47.46%	47.46%	47.46%			
2007		3,737		3,737	NA	NA	NA	50.92%	50.92%	50.92%	50.92%	50.92%		
2008			4,275	(4,275)	NA	NA	NA	NA	46.97%	46.97%	46.97%	46.97%	46.97%	
2009				0	NA	NA	NA	NA	NA	46.97%	46.97%	46.97%	46.97%	46.97%
2010				0	NA	NA	NA	NA	NA	NA	46.97%	46.97%	46.97%	46.97%
2011				0	NA	NA	NA	NA	NA	NA	NA	46.97%	46.97%	46.97%
2012				0	NA	NA	NA	NA	NA	NA	NA	NA	46.97%	46.97%
2013				0	NA	NA	NA	NA	NA	NA	NA	NA	NA	46.97%
2014				0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2015	254,091	13,222	(12,241)	25,463	NA	10.02%	10.02%	10.02%	10.02%	10.02%	10.02%	8.34%	9.81%	11.78%
2016	2,021,256	89,804	(420)	90,224	NA	5.08%	5.08%	5.08%	5.08%	5.08%	5.08%	5.08%	4.90%	5.06%

NA - Not Applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Common Plant
General Transportation Equipment - Trailers
Account 392
2000-2016

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			632	(632)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2014				0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2015	116,343			0	NA	0.00%	-0.54%	-0.54%	-0.54%	-0.54%	-0.54%	-0.54%	-0.54%	-0.54%
2016	35,980	3,431		3,431	NA	2.25%	2.25%	1.84%	1.84%	1.84%	1.84%	1.84%	1.84%	1.84%

Xcel Energy Common Plant
General Transportation Equipment - Heavy Trucks
Account 392
2000-2016

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	35,125	50,391	-	50,391	143.46%	143.46%	143.46%	143.46%	143.46%					
2005				0	NA	143.46%	143.46%	143.46%	143.46%	143.46%				
2006				0	NA	NA	143.46%	143.46%	143.46%	143.46%	143.46%			
2007				0	NA	NA	NA	143.46%	143.46%	143.46%	143.46%	143.46%		
2008				0	NA	NA	NA	NA	143.46%	143.46%	143.46%	143.46%	143.46%	
2009				0	NA	NA	NA	NA	NA	143.46%	143.46%	143.46%	143.46%	143.46%
2010				0	NA	NA	NA	NA	NA	NA	143.46%	143.46%	143.46%	143.46%
2011				0	NA	NA	NA	NA	NA	NA	NA	143.46%	143.46%	143.46%
2012				0	NA	NA	NA	NA	NA	NA	NA	NA	143.46%	143.46%
2013				0	NA	NA	NA	NA	NA	NA	NA	NA	NA	143.46%
2014				0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2015		21,032	(1,056)	22,088	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2016		20,136		20,136	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

NA - Not Applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Common Plant
General Stores Equipment
Account 393
2000-2016

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	125,531	-	-	0	0.00%	0.00%	0.00%	0.00%						
2004	51,469	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	69,759	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	165,198	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	113,152	-	-	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	351,877	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2012	43,860			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2013	9,329			0	NA	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				0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2016	12,021			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Xcel Energy Common Plant
General Tools, Shop & Garage Equipment
Account 394
2000-2016

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	271,426			0	0.00%	0.00%	0.00%							
2003	126,619			0	0.00%	0.00%	0.00%	0.00%						
2004	236,890	5,379		5,379	2.27%	1.48%	0.85%	0.85%	0.85%					
2005	568,743			0	NA	0.67%	0.58%	0.45%	0.45%	0.45%				
2006	139,917	12,259	2,642	9,617	NA	1.36%	1.59%	1.40%	1.12%	1.12%	1.12%			
2007	368,342			0	0.00%	1.89%	0.89%	1.14%	1.04%	0.88%	0.88%	0.88%		
2008	98,515			0	0.00%	0.00%	1.58%	0.82%	1.06%	0.97%	0.83%	0.83%	0.83%	
2009	291,266			0	0.00%	0.00%	0.00%	1.07%	0.66%	0.88%	0.82%	0.71%	0.71%	0.71%
2010	-			0	NA	0.00%	0.00%	0.00%	1.07%	0.66%	0.88%	0.82%	0.71%	0.71%
2011	170,079		7,103	(7,103)	-4.18%	-4.18%	-1.54%	-1.27%	-0.77%	0.24%	0.15%	0.42%	0.39%	0.35%
2012	66,031			0	NA	-3.01%	-3.01%	-1.35%	-1.13%	-0.71%	0.22%	0.15%	0.41%	0.38%
2013	334,636		20,310	(20,310)	NA	-5.07%	-4.80%	-4.80%	-3.18%	-2.85%	-2.06%	-1.21%	-0.87%	-0.55%
2014				0	NA	-6.07%	-5.07%	-4.80%	-4.80%	-3.18%	-2.85%	-2.06%	-1.21%	-0.87%
2015	145,898			0	NA	0.00%	-4.23%	-3.72%	-3.83%	-3.83%	-2.72%	-2.48%	-1.86%	-1.10%
2016	3,890			0	NA	0.00%	0.00%	-4.19%	-3.69%	-3.80%	-3.80%	-2.71%	-2.47%	-1.85%

NA - Not Applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Common
General Laboratory Equipment
Account 395
2000-2016

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	26,373	-	-	0	0.00%	0.00%	0.00%							
2003	-	-	-	0	NA	0.00%	0.00%	0.00%						
2004	9,610	-	-	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	NA	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	36,686			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Xcel Energy Common Plant
General Power Operated Equipment
Account 396
2000-2016

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	4,968			0	NA	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%

NA - Not Applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Common Plant
General Communication Equipment
Account 397
2000-2016

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	2,147,381			0	0.00%	0.00%	0.00%							
2003	-			0	#VALUE!	0.00%	0.00%	0.00%						
2004	5,675,203			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	7,019,641			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	734,267			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	189,472			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	127,474			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	1,147,802			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	1,105,612			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2012	109,489			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2013	44,115		150	(150)	NA	-0.10%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	0.00%	0.00%	0.00%
2014	545,824			0	NA	-0.03%	-0.02%	-0.01%	-0.01%	-0.01%	0.00%	0.00%	0.00%	0.00%
2015	59,122			0	NA	0.00%	-0.02%	-0.02%	-0.01%	-0.01%	0.00%	0.00%	0.00%	0.00%
2016	24,140	12,270		12,270	NA	14.74%	1.95%	1.80%	1.55%	0.64%	0.64%	0.40%	0.38%	0.36%

Xcel Energy Common Plant
General Communication Equipment - AES
Account 397
2000-2016

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	3,669,806	-	-	0	0.00%	0.00%	0.00%							
2003	380,447	-	-	0	0.00%	0.00%	0.00%	0.00%						
2004	836,004	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	490,062	-	-	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	2,720,952	-	395,655	(395,655)	-14.54%	-14.54%	-12.32%	-9.78%	-8.94%	-4.89%	-4.89%	-4.89%		
2008	97,882	-	-	0	0.00%	-14.04%	-14.04%	-11.96%	-9.55%	-8.74%	-4.83%	-4.83%	-4.83%	
2009	-	-	-	0	NA	0.00%	-14.04%	-14.04%	-11.96%	-9.55%	-8.74%	-4.83%	-4.83%	-4.83%
2010	-			0	NA	NA	0.00%	-14.04%	-14.04%	-11.96%	-9.55%	-8.74%	-4.83%	-4.83%
2011	3,562,640			0	0.00%	0.00%	0.00%	0.00%	-6.20%	-6.20%	-5.76%	-5.13%	-4.89%	-3.37%
2012	188,021			0	NA	0.00%	0.00%	0.00%	0.00%	-6.02%	-6.02%	-5.60%	-5.01%	-4.78%
2013	42,946			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	-5.98%	-5.98%	-5.57%	-4.98%
2014	3,253			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-5.98%	-5.98%	-5.57%
2015	59,122			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-5.93%	-5.93%
2016	3,633,035			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-3.84%

NA - Not Applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Common Plant
General Miscellaneous Equipment
Account 398
2000-2016

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	225,190		-	0	0.00%	0.00%	0.00%							
2003	1,875		-	0	0.00%	0.00%	0.00%	0.00%						
2004	7,482		-	0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	54,187		-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	145,815		-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	164,511		7,622	(7,622)	-4.63%	-2.46%	-2.09%	-2.05%	-2.04%	-1.27%	-1.27%	-1.27%		
2008	42,440		-	0	0.00%	-3.68%	-2.16%	-1.87%	-1.84%	-1.83%	-1.19%	-1.19%	-1.19%	
2009	35,714		-	0	0.00%	0.00%	-3.14%	-1.96%	-1.72%	-1.69%	-1.69%	-1.13%	-1.13%	-1.13%
2010	-		-	0	NA	0.00%	0.00%	-3.14%	-1.96%	-1.72%	-1.69%	-1.69%	-1.13%	-1.13%
2011	18,100	0	6003	(6,003)	-33.17%	-33.17%	-11.16%	-6.24%	-5.22%	-3.35%	-2.96%	-2.91%	-2.90%	-1.96%
2012			(1,501)	1,501	NA	-24.87%	-24.87%	-8.37%	-4.68%	-4.65%	-2.98%	-2.63%	-2.59%	-2.58%
2013	237,763			0	NA	0.63%	-1.76%	-1.76%	-1.54%	-1.35%	-2.43%	-1.88%	-1.74%	-1.72%
2014				0	NA	0.00%	0.63%	-1.76%	-1.76%	-1.54%	-1.35%	-2.43%	-1.88%	-1.74%
2015	46,651		1,002	(1,002)	NA	-2.15%	-0.35%	0.18%	-1.82%	-1.82%	-1.63%	-1.45%	-2.41%	-1.90%
2016	57,878			0	NA	-0.96%	-0.96%	-0.29%	0.15%	-1.53%	-1.53%	-1.39%	-1.26%	-2.18%

NA - Not Applicable

Gas Utility

		Present (1)					Proposed					Change in		
FERC Account	Account Description	Average Service Life	Curve	Net Salvage	Annual Rate	Note	Average Service Life	Curve	Net Salvage	Annual Rate	Note	Average Service Life	Net Salvage	Annual Rate
Intangible Plant														
302	Franchise and Consents	20	N/A	0	5.00%	(2)	20	N/A	0	5.00%	(2)	0	0	0.00%
303	Computer Software 3 Year	N/A	N/A	N/A	N/A		3	N/A	0	33.33%	(3)	3	0	33.33%
303	Computer Software 5 Year	5	N/A	0	20.29%		5	N/A	0	20.80%		0	0	0.51%
303	Computer Software 7 Year	N/A	N/A	N/A	N/A		7	N/A	0	14.29%	(3)	7	0	14.29%
303	Computer Software 10 Year	10	N/A	0	10.00%		10	N/A	0	10.00%		0	0	0.00%
303	Computer Software 15 Year	N/A	N/A	N/A	N/A		15	N/A	0	6.67%	(3)	15	0	6.67%
Transmission														
366	Structures and Improvements	65	R4	-5	1.13%		65	R4	-5	1.08%		0	0	-0.05%
367	Mains	75	R2.5	-15	1.38%		75	R2.5	-15	1.44%		0	0	0.06%
369	Measure and Regulating Station	40	R1	-30	2.75%		40	R1	-30	2.78%		0	0	0.03%
Distribution														
375	Structures and Improvements	50	R5	-5	2.06%		50	R5	-5	2.07%		0	0	0.00%
376	Mains - Metallic	63	R2	-25	1.90%		63	R2	-25	1.91%		0	0	0.01%
376	Mains - Plastic	54	R2.5	-20	2.09%		54	R2.5	-20	2.11%		0	0	0.02%
378	Measure & Regulating- General	38	R0.5	-25	3.00%		38	R0.5	-25	2.97%		0	0	-0.03%
379	Measure & Regulating- City Gate	38	R0.5	-5	2.66%		38	R0.5	-5	2.64%		0	0	-0.02%
380	Services - Metallic	51	R3	-40	1.96%		51	R3	-40	2.09%		0	0	0.13%
380	Services - Plastic	39	R2.5	-25	2.91%		39	R2.5	-25	2.92%		0	0	0.01%
381	Meters	20	N/A	-5	4.30%		20	N/A	-5	4.47%		0	0	0.17%
381	Telemetering (Fully Amortized)	8	N/A	0	0.00%		8	N/A	0	0.00%		0	0	0.00%
383	House Regulators (Old)	20	N/A	-1	0.00%		20	N/A	-1	0.00%		0	0	0.00%
General														
390	Structures and Improvements	55	R1.5	-14	2.27%		55	R1.5	-14	2.09%		0	0	-0.17%
391	Office Furniture and Equipment	20	N/A	0	3.78%		20	N/A	0	3.81%		0	0	0.03%
391	Network Equipment	6	N/A	0	17.58%		6	N/A	0	19.48%		0	0	1.90%
392	Automobiles	10	N/A	5	8.94%		10	N/A	5	8.78%		0	0	-0.16%
392	Light Trucks	10	N/A	10	7.38%		10	N/A	10	8.26%		0	0	0.88%
392	Trailers	12	N/A	20	5.63%		12	N/A	20	5.78%		0	0	0.15%
392	Heavy Trucks	12	N/A	15	5.22%		12	N/A	15	6.18%		0	0	0.96%
393	Stores Equipment	20	N/A	0	3.76%		20	N/A	0	3.75%		0	0	0.00%
394	Tools, Shop, and Garage Equipment	15	N/A	0	5.58%		15	N/A	0	5.88%		0	0	0.29%
395	Laboratory Equipment	10	N/A	0	10.00%		10	N/A	0	10.00%		0	0	0.00%
396	Power Operated Equipment	12	N/A	15	5.44%		12	N/A	15	5.02%		0	0	-0.41%
397	Communication Equipment	10	N/A	0	7.47%		10	N/A	0	11.10%		0	0	3.63%
397	Communication Equipment - Two Way	10	N/A	0	9.94%		10	N/A	0	10.04%		0	0	0.10%
397	Comm. & Telecomm. Equipment - AES	15	N/A	0	4.76%		15	N/A	0	4.76%		0	0	-0.01%
397	Comm. & Telecomm. Equipment - EMS	15	N/A	0	6.66%		15	N/A	0	6.86%		0	0	0.20%
398	Miscellaneous Equipment	15	N/A	0	2.18%		15	N/A	0	2.10%		0	0	-0.07%

Common Utility

		Present (4)					Proposed					Change in		
FERC Account	Account Description	Average Service Life	Curve	Net Salvage	Annual Rate	Note	Average Service Life	Curve	Net Salvage	Annual Rate	Note	Average Service Life	Net Salvage	Annual Rate
Intangible Plant														
302	Franchise and Consents	20	N/A	0	5.00%	(2)	20	N/A	0	5.00%	(2)	0	0	0.00%
303	Computer Software 3 Year	3	N/A	0	33.33%		3	N/A	0	37.34%		0	0	4.01%
303	Computer Software 5 Year	5	N/A	0	20.75%		5	N/A	0	20.20%		0	0	-0.55%
303	Computer Software 7 Year	7	N/A	0	14.29%		7	N/A	0	14.29%		0	0	0.00%
303	Computer Software 10 Year	10	N/A	0	10.99%		10	N/A	0	9.97%		0	0	-1.03%
303	Computer Software 15 year	N/A	N/A	N/A	N/A		15	N/A	0	6.67%	(3)	15	0	6.67%
General Plant														
390	Structures and Improvements	55	R1.5	-20	2.23%		50	L0	-25	2.55%		-5	-5	0.32%
390	Structures and Improvements - 414 Nicollet	55	R1.5	-20	2.23%		(Note 5)	SQ	-25	(Note 5)		N/A	-5	N/A
390	Structures and Improvements - Rice Street	55	R1.5	-20	2.23%		(Note 5)	SQ	-25	(Note 5)		N/A	-5	N/A
390	Structures and Improvements - Maple Grove	55	R1.5	-20	2.23%		(Note 5)	SQ	-25	(Note 5)		N/A	-5	N/A
390	Structures and Improvements - Hugo	55	R1.5	-20	2.23%		(Note 5)	SQ	-25	(Note 5)		N/A	-5	N/A
390	Structures and Improvements - Marshall Ops	55	R1.5	-20	2.23%		(Note 5)	SQ	-25	(Note 5)		N/A	-5	N/A
390	Structures and Improvements - Leasehold Improvements	10	SQ	0	10.73%	(6)	15	SQ	0	6.87%	(6)	5	0	-3.86%
391	Office Furniture and Equipment	20	N/A	0	5.32%		20	N/A	0	4.85%		0	0	-0.47%
391	Network Equipment	4	N/A	0	25.97%		5	N/A	0	21.68%		1	0	-4.29%
392	Automobiles	10	N/A	0	10.24%		10	N/A	5	9.35%		0	5	-0.89%
392	Light Trucks	12	N/A	0	8.79%		10	N/A	10	8.42%		-2	10	-0.37%
392	Trailers	15	N/A	0	6.82%		12	N/A	20	9.45%		-3	20	2.63%
392	Heavy Trucks	14	N/A	0	7.39%		12	N/A	15	7.32%		-2	15	-0.07%
393	Stores Equipment	20	N/A	0	5.03%		20	N/A	0	4.92%		0	0	-0.11%
394	Tools, Shop, and Garage Equipment	15	N/A	0	6.84%		15	N/A	0	6.56%		0	0	-0.28%
395	Laboratory Equipment	10	N/A	0	11.61%		10	N/A	0	10.00%		0	0	-1.61%
396	Power Operated Equipment	12	N/A	0	8.55%		12	N/A	15	6.71%		0	15	-1.84%
397	Comm. & Telecomm. Equipment	9	N/A	0	11.90%		10	N/A	0	3.67%		1	0	-8.24%
397	Communication Equipment - Two Way	9	N/A	0	12.06%		10	N/A	0	5.70%		1	0	-6.35%
397	Communication Equipment - Smart Grid	N/A	N/A	N/A	N/A		10	N/A	0	10.00%	(3)	10	0	10.00%
398	Miscellaneous Equipment	15	N/A	0	7.20%		15	N/A	0	15.81%		0	0	8.61%

(1) As approved in MPUC Docket No. E,G002/D-19-490.
(2) 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.
(3) The Company requests authorization to use the depreciation rate proposed based on the proposed parameters for each account.
(4) As approved in Case No. PU-12-813.
(5) These locations are proposed to depreciate using the remaining life method with the following end of life dates: 414 Nicollet - Dec. 2065, Rice Street - Dec. 2050, Maple Grove - Dec. 2060, Hugo - Dec. 2070, and Marshall Ops - 50 years from the in-service date anticipated in Q3 2022.
(6) Depreciated over lease term. The current assets in this account have a 15 year lease term. If new leases are added with different terms, each lease will have its own life.

STATE OF NORTH DAKOTA
BEFORE THE
PUBLIC SERVICE COMMISSION

In the Matter of the Application of	)	
Northern States Power Company for Authority	)	
To Increase Rates for Natural Gas Service	)	Case No. PU-21-___
In North Dakota	)	

AFFIDAVIT OF
Laurie J. Wold

I, the undersigned, being duly sworn, depose and say that the foregoing is the Direct Testimony of the undersigned, and that such Direct Testimony and the exhibits or schedules sponsored by me to the best of my knowledge, information and belief, are true, correct, accurate and complete, and I hereby adopt said testimony as if given by me in formal hearing, under oath.

Laurie J. Wold

Subscribed and sworn to before me, this 19 day of August, 2021.

Notary Public
My Commission Expires: 1/31/25

STEVEN DELMONT SPIESS
NOTARY PUBLIC
MINNESOTA
My Commission Expires Jan. 31, 2025