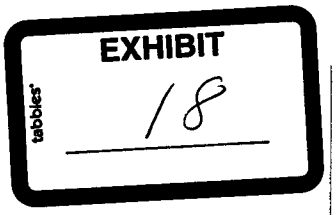

Rebuttal Testimony and Schedule
Jeffrey C. Robinson

Before the North Dakota Public Service Commission
State of North Dakota

In the Matter of the Application of Northern States Power Company,
a Minnesota corporation and wholly owned subsidiary of Xcel Energy Inc.

For Authority to Increase Rates for
Electric Service in North Dakota

Case No. PU-07-776
Exhibit 18

Depreciation Methodologies, Life Extensions, Separate Study

June 13, 2008

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I. INTRODUCTION AND QUALIFICATIONS

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Jeffrey C. Robinson. My business address is 1270 Kolff Court, Newport, Minnesota 55055.

Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT POSITION?

A. Since my retirement form Xcel Energy Services Inc. ("XES" or the "Service Company") as Manager of Revenue Analysis at the end of 2006, I have been providing support to the Regulatory area of XES on a part-time contract basis. My resume is included as Exhibit___(JCR-2), Schedule 1.

Q. PLEASE SUMMARIZE YOUR QUALIFICATIONS AND EXPERIENCE.

A. I have over thirty-four years of employment experience with Northern States Power Company, a Minnesota corporation ("Xcel Energy" or the "Company"). I have an extensive background in matters that concern the capital invested in utility property and depreciation. I have held management positions in the areas of Depreciation Services, Depreciation & Nuclear Fuel Accounting, Corporate Economics & Depreciation, and Capital Asset Accounting. From 1994 until my retirement at the end of 2006, I was the manager of Revenue Analysis. Since my retirement I have continued to support the rate regulatory process on a part-time contract basis. This has included overall revenue requirements testimony and work on a variety of regulatory petitions related to cost recovery and accounting.

Q. FOR WHOM ARE YOU TESTIFYING?

A. I am testifying on behalf of Northern States Power Company ("Xcel Energy" or the "Company"), a Minnesota corporation operating in North Dakota.

Q. HAVE YOU FILED TESTIMONY PREVIOUSLY IN THIS PROCEEDING?

A. No.

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

A. The purpose of my Rebuttal Testimony is to respond to statements made by Mr. Charles King in his Direct Testimony related to Xcel Energy's depreciation study. More specifically, I will address Mr. King's proposals related to depreciation methodologies, life extensions and the development of a North Dakota specific depreciation study. Mr. Dane Watson will respond on behalf of the Company to Mr. King's proposal related to determining retirement costs and Mr. Mojoros' proposal for refunding amounts paid by past ratepayers toward future retirement costs.

Q. WAS THE SCHEDULE PRESENTED WITH YOUR TESTIMONY PREPARED BY YOU OR UNDER YOUR SUPERVISION?

A. Yes, it was.

II. SUMMARY AND ORGANIZATION

Q. PLEASE PROVIDE A SUMMARY OF YOUR REBUTTAL TESTIMONY.

A. After reviewing the Direct Testimony filed in this docket regarding the Company's depreciation study, retirement practices and the resulting depreciation rates, the Company stands behind its proposed depreciation rates. To summarize where the issues are that I will address, the main

difference between the Company's recommendations and Mr. King's recommendations are the choice of the depreciable lives related to certain generating facilities and distribution plant accounts. I will explain why the Company's current depreciation rates are reasonable and why the Commission should continue to treat depreciation on a total-system basis.

III. DEPRECIATION METHOD

Q. PLEASE DESCRIBE THE METHODS THE COMPANY USES FOR ESTABLISHING DEPRECIABLE LIFE AND WHY THESE METHODS ARE APPROPRIATE.

A. For Production assets, Xcel Energy uses a straight-line life span method to calculate depreciation rates. In the life span method, the retirement date of each generating unit is determined based on the facts and circumstances surrounding each generating unit. The sum of the net investment (original cost less accrued reserve) and the net salvage cost of each generating unit is divided by the remaining years until the retirement date to determine the depreciation expense required each year in order to fully depreciate the unit and ensure sufficient expense is accrued for the net salvage of the unit. This is the standard method used across the industry to model depreciation expense for production facilities.

For transmission plant, distribution plant and general structure plant accounts, Xcel Energy uses the straight-line average life procedure to calculate depreciation rates. For these accounts, a whole-life calculation is made where the investment is allocated over the full life of the assets. This method uses a constant annual accrual rate based on the average life of all property in the group, which rate is applied to the surviving property. Because the accrual

rate is based on the average life of the group, the difference between accruals for early retirements will be balanced during the life of those properties having lives longer than the average. The result is that differences in actual experience are largely offset and the group as a whole will be fully depreciated by the time of the final retirement. This is also a standard method used across the industry to model depreciation expense for transmission, distribution and general plant assets.

For general plant accounts (other than structures), Xcel Energy uses vintage group accounting as granted under Federal Energy Regulatory Commission ("FERC") Accounting Release No. AR-15. Vintage group accounting is simply a means of more efficiently accounting for low dollar investment cost, high volume assets that are commonly found in General Plant accounts. Under vintage group accounting, assets are amortized by vintage year of installation over their projected useful life and retired at the end of the last amortization period. The analysis of useful life of vintage group property is based on the forecast method. That is, the future retirement date is forecasted utilizing a review of retirement forces and future uses of property by field personnel familiar with the equipment in determining the appropriate recovery period.

Q. IS MR. KING'S RECOMMENDATION FOR THE COMPANY TO MOVE FROM A WHOLE-LIFE CALCULATION TO A REMAINING-LIFE CALCULATION FOR TRANSMISSION, DISTRIBUTION AND GENERAL PLANT STRUCTURES APPROPRIATE?

A. No. The whole-life technique is one of the two standard techniques used in the industry and is no less valid than the remaining-life technique Mr. King is

suggesting for the Company. Both the whole-life and remaining-life techniques will fully recover the initial cost of the assets over the life of the assets. The remaining-life technique requires more precision in the estimated life and dispersion of retirements than the whole-life technique requires and would consequently be somewhat more burdensome. Both techniques are fully described in all authoritative utility depreciation texts and are used by companies across the industry. The whole-life technique has also been used by Xcel Energy and approved by the North Dakota Public Service Commission (the "Commission") for a number of years. There is no compelling reason to force Xcel Energy to change methods.

Q. WHEN WAS THE FIRST TIME XCEL ENERGY USED A WHOLE-LIFE APPROACH FOR DEPRECIATION CALCULATIONS?

A. Xcel Energy's depreciation rates have been based on this approach (and approved by the Commission) in every case since the beginning of Commission regulation in North Dakota. There is no evidence to suggest that the Commission should order Xcel Energy to change its depreciation method.

IV. GENERATION LIVES

Q. HOW DOES XCEL ENERGY DETERMINE ITS GENERATING UNIT RETIREMENT DATES?

A. Each year, Xcel Energy is required to reexamine the remaining lives of its generating units based on the facts and circumstances surrounding each unit. Some of the components examined are:

- Fuel and fuel resource changes

- System capacity requirements
- Pollution control equipment and environmental standards
- Major construction projects
- Major replacement and repair projects
- Maintenance programs for plant equipment
- Other related contracts tied to operating life

When any new production plant goes into service, an initial life is set based on consideration of function (i.e. base load for Sherco, peaking for combustion turbines), fuel and system capacity, along with other factors. In addition, the Company conducts a detailed Integrated Resource Planning study to determine the projected lives of all of its generating units. As part of its annual remaining life update study, the Company also interviews plant management to determine if any conditions in the plant have changed to warrant a change in retirement date for any generating unit.

Q. MR. KING RECOMMENDS EXTENDING THE LIFE OF THE THREE SHERCO GENERATING UNITS SIGNIFICANTLY FROM 44 YEARS (FOR TWO OF THE UNITS) AND 33 YEARS (FOR THE THIRD UNIT) TO 59 YEARS. ARE THESE CHANGES REASONABLE OR APPROPRIATE?

A. No. Based on the facts and circumstances surrounding each Sherco generating unit, the Company set a retirement date for each generating unit using the above-described process. In contrast, the 59 years proposed by Mr. King, is simply his calculated average for all steam generating units retired in the last 106 years. This Commission should make a decision on the life of the Sherco generating units based on a consideration of the facts and circumstances of each generating unit, not on a calculated industry average

made up of multiple types of steam generation with different technologies and forces driving retirement. To extend the life of these units without taking into account the facts and circumstances surrounding the plant would be unreasonable. In addition, there are still a number of unknowns surrounding environmental regulation. Extending coal unit lives significantly (for Sherco Unit 3, the proposed increase nearly doubles the life) without first gaining an understanding of the scope or impact of the new environmental requirements that will be forthcoming would be unreasonable.

Q. PLEASE EXPLAIN WHY A STATISTICAL INDUSTRY AVERAGE IS INAPPROPRIATE FOR SETTING THE DEPRECIABLE LIVES OF THE COMPANY'S GENERATING UNITS?

A. Generating plants owned by the Company are few in number, individually unique in age, location, operating characteristics and capital improvement history; making statistical averaging of little value in attempting to set the appropriate remaining life for each unit. To make an analogy, one could analyze the retail electric rates charged customers across the United States, performing historical trend analysis and industry-wide averaging to propose what rate the Company should be charging in North Dakota. The results of this analysis may indicate that the Company should be granted a 15% rate increase. This approach would be totally contrary to sound ratemaking principles as it lacks the direct connection to the Company's underlying cost structure necessary to provide retail electric service. Similarly, using industry averages to set depreciation rates, also lacks the direct connection to the Company's specific generating unit facts.

Mr. King has taken the statistical average of a wide range of historical retirement ages (units retiring at ages ranging from 18 years to 69 years) from the past 106 years and applied that average to one plant. In reality, the average life will not be the appropriate life for this plant or any individual plant. Unlike the statistical process used in the transmission and distribution accounts, using statistics to determine a retirement date for a generating unit is inappropriate. In the transmission and distribution accounts, this same type of statistical analysis can be applied to provide useful historic information for consideration in determining the appropriate average service life for plant asset accounts containing large numbers of similar assets. It is this large volume of similar assets owned by the Company in the various transmission and distribution plant asset accounts (each having a discrete retirement date) that allows statistical analysis such as the one used by Mr. King (i.e. actuarial analysis) to be used effectively to analyze the average service lives because a statistically valid sample can be developed. The result of this analysis is then applied against a large volume of discrete assets where the deviations from actual experience are expected to be offsetting, not single assets (like generating plants) where deviations are not offset by other deviations. In his testimony, Mr. King provides evidence that averages do not fit individual units. More specifically, he states that Xcel Energy's generating unit "lives range from 44 to 99 years."[1] Mr. King does not challenge the retirement dates of other steam plant and accepts that the Company's other units will not retire at the average age.

[1] Direct Testimony of Mr. King, page 22, line 7.

Q. WHAT ADDITIONAL CONCERNS DO YOU HAVE WITH MR. KING'S RECOMMENDATION TO EXTEND CERTAIN GENERATING PLANT REMAINING LIVES BASED ON INDUSTRY AVERAGES?

A. Mr. King's application of an industry-wide study to certain Xcel Energy generating facilities is not appropriate and should be rejected because:

- His proposal lacks correlation with the Company's resource planning process.
- His proposal does not properly address the correlation between capital spending and life extension.
- The proposal is being selectively applied to certain units and not others.

Q. PLEASE EXPLAIN HOW GENERATING PLANT DEPRECIATION CORRELATES WITH RESOURCE PLANNING.

A. As the Company assesses how it plans to meet the future energy requirements of its customers, decisions to spend the capital required to extend the life of existing generating plants is weighed against purchased power alternatives as well as new generating plant construction. Consideration is given to fuel type, location relative to load and infrastructure, environmental impacts, expected life and ultimate cost, just to name a few key considerations. It is through this process that the Company decides whether to extend the life of existing generating units. For example, the Company used this process before deciding to spend considerable capital and work toward obtaining all of the regulatory approvals and Nuclear Regulatory Commission ("NRC") operating license extensions to extend the lives of the Monticello and Prairie Island nuclear generating plants.

Q. PLEASE EXPLAIN HOW GENERATING PLANT DEPRECIATION CORRELATES WITH CAPITAL SPENDING.

A. Major lengthening of generating unit remaining lives are usually the result of decisions made in the resource planning process to spend significant amounts on capital improvements to achieve an extended operating period and meet environmental operating requirements. As with most types of equipment, if money is spent to replace the major operating components, the expected life will be extended. For example, a unit may need to be retired after 35 years based on original equipment condition, however, may run for 50-60 years if the Company decides to spend considerable capital on major components to achieve the longer life. In general, generating units will not operate over an extended life absent the decision to spend considerable capital to achieve the longer life and deprecation rates should not be arbitrarily lengthened prior to that spending taking place.

Q. CAN YOU PROVIDE A CONCRETE EXAMPLE?

A. Yes. The Allen King plant was installed in 1968. Ms. Elizabeth Engelking testifies that the plant was approaching the end of its operating life and would have been forced to retire. The Company made a conscious planning decision to spend $471.7 million, which permitted a 22-year life extension in 2007 resulting in a total life span of 69 years. Mr. King has proposed life extensions that could not be accomplished without significant capital expenditures, which would, of course, act as an offset to the reduction in depreciation expense.

Q. HAS THE COMPANY INVESTIGATED THE TYPES OF CHANGES THAT WOULD NEED TO BE MADE TO SHERCO UNITS 1, 2 AND 3 IN ORDER FOR THEM TO HAVE LIFE EXTENSIONS TO 59 YEARS?

A. Yes. We would expect to replace turbine stationary and rotating components at least once on all three units; generator, main, and reserve transformers would be replaced at least once on all three units; cooling towers would be replaced at least once on all three units; boiler sections would be replaced once on unit 3, and possibly twice on units 1 and 2; control systems would be replaced at least twice on all three units; ash disposal systems (ash storage ponds and ash landfills) would need to be expanded; fuel handling and processing equipment would need upgrades; selective catalytic reduction equipment would be needed to reduce NOx emissions; and infrastructure (roads, buildings, communications) replacements would need to be made. All of these are included in the Company's capital project plans for the future.

Q. ARE THERE OTHER CONCERNS WITH RESPECT TO THE UNITS MR. KING PROPOSED TO APPLY THE INDUSTRY AVERAGE TO?

A. Yes. Although I would not recommend applying an industry average to any generating unit, it is not clear to me why such an average would be appropriate for some units and not others.

Q. MR. KING RECOMMENDS EXTENDING THE LIFE OF THE OTHER COMBUSTION TURBINE PRODUCTION PLANTS TO 45 YEARS. ARE THESE CHANGES REASONABLE OR APPROPRIATE?

A. No. Mr. King recommends a life extension for five combustion turbine plants. In one case, his recommendation, which is again based on using the average life of all combustion turbine plants in his study, results in over a 75%

increase in the life of a unit. As discussed above, Xcel Energy has a rigorous process that is conducted annually to examine the facts and circumstances surrounding each generating unit to determine its retirement date. For the Company's combustion turbine plant (normally peaking plants), the operation time, maintenance, fuel source and costs, and system demand, as well as the plants system capability will impact the service life of these production plants. As with the Sherco units, the five combustion turbine plants recommended for life extension by Mr. King have been continuously reviewed by the Company. In addition, the same issues discussed above with respect to the use of his industry average study for the Sherco plant apply to the study's use for the combustion turbine units. Finally, a significant capital expenditure would be required before a major life extension would be warranted. Therefore, Mr. King's treatment of generation as if they were generic in nature should be rejected and the Company's specific lives adopted.

Q. HAS THE COMPANY INVESTIGATED THE TYPES OF CHANGES THAT WOULD NEED TO BE MADE TO THE OTHER PRODUCTION PLANTS IN ORDER FOR THEM TO HAVE LIFE EXTENSIONS TO 45 YEARS?

A. Yes. Eight of the units would need to undergo major overhauls. In addition, those units would need to be able to run for 24 consecutive months in the previous 5 years to avoid triggering new source review from an environmental perspective. If that were to happen, it would not be economical to restore and run these units with the best available control technology. Life extensions for the other units are expected to be addressed through continued aggressive maintenance but would require upgrades of control systems, replacement of inlet silencers and exhaust diffusers, and replacement auxiliary coolers.

Q. HAS XCEL ENERGY MADE A 2008 PRODUCTION REMAINING LIFE FILING WITH THE MINNESOTA COMMISSION?

A. Yes. After this rate case was filed in North Dakota, Xcel Energy filed an updated remaining life filing with the Minnesota Public Utilities Commission. In that filing, Xcel Energy extended the lives of various units based on the current facts and circumstances surrounding those units. Below are the retirement dates used in the depreciation study incorporated in this rate case filing and those filed in Minnesota in February 2008.

Unit	Present Retirement Date	Proposed Retirement Date
Sherco 1 & 2	2019	2022
Sherco 3	2020	2022
Blue Lake 1-4	2010	2012
Key City	2009	2012
Granite City	2009	2012

Q. IS XCEL ENERGY WILLING TO INCORPORATE THESE NEW LIVES FILED IN MINNESOTA IN FINAL RATES RESULTING FROM THAT REQUEST INSTEAD OF THOSE EMBEDDED IN THE CURRENT TEST YEAR?

A. Yes. It is highly likely that the results of this filing will be known prior to setting final rates in this case. The Company will incorporate in its compliance filing the North Dakota jurisdictional depreciation reduction in setting final rates.

Q. SHOULD THE LIFE OF PRAIRIE ISLAND BE EXTENDED TO 60 YEARS PRIOR TO RECEIVING A LICENSE EXTENSION FROM THE NRC?

A. No. It is premature to extend the life of Prairie Island. At this time, it is still speculative to assume, as a regulated utility, that Prairie Island will be granted a life extension. There is a significant effort required to obtain a life extension. It is not guaranteed. The work and expense involved in filing for an extension and actually extending the life of a nuclear plant is massive. Prairie Island will need to make considerable capital improvements to realize a twenty-year life extension and meet the NRC license extension requirements. The current estimate to extend the life of Prairie Island is approximately $180 million.[2] As described above, until these costs are incurred, extending the life would create a mismatch between the realizable life and the investment made to realize that life.

V. DISTRIBUTION LIVES

Q. WOULD AN INCREASE IN AVERAGE SERVICE LIFE TO 40 YEARS FOR OVERHEAD CONDUCTORS AND DEVICES, AS MR. KING SUGGESTS, BE APPROPRIATE DUE TO AN INCREASE IN EXPENSES FOR THE TREE-TRIMMING PROGRAM?

A. While this change may sound appropriate on the surface, it is based on a misunderstanding of the forces that cause retirement of distribution lines at Xcel Energy. Very few of the retirements of distribution overhead conductors are caused by trees hitting lines that are preventable by a cyclical tree-trimming program. The root-cause analysis for tree-related outages is tracked by the Vegetation Management Department of Xcel Energy. That Department investigates every outage involving trees and power lines. One of the main objectives of these investigations is to determine whether the outage was preventable or not. Simply stated, a preventable event is an event

[2] Direct Testimony of Mr. Charles Bomberger, pages 15-16.

that could have been prevented if Xcel Energy had performed routine maintenance on the tree in question the day before the event occurred. Non-preventable tree-related outages typically occur from live broken limbs outside of the normal maintenance zone or uprooted trees outside the right-of-way where the Company could not reasonably predict their failure. Since 2002, Xcel's root-cause investigation of the actual events in North Dakota suggests that 80% (40 out of 50) were non-preventable events. In other words, very few of the retirements caused by trees hitting distribution lines are preventable by a more aggressive tree trimming program. Although there are many other positive benefits from focusing more efforts on tree trimming, reducing the level of retirements caused by trees damaging distribution conductors is not one of them. In reality, non-preventable damage from storms, ice loading and other non-tree clearance issues are the drivers of retirements for overhead conductors. These causes are not affected by tree trimming. Although it sounds plausible, the fact that tree-trimming expenses are higher will not materially affect the life of distribution overhead conductors. The facts do not warrant the change Mr. King is suggesting.

VI. DEPRECIATION STUDIES AND CUSTOMER RATES

Q. MR. MAJOROS, ON PAGE 7 OF HIS DIRECT TESTIMONY, RECOMMENDS THAT THE COMMISSION REQUIRE THE COMPANY TO FILE A SEPARATE DEPRECIATION STUDY IN NORTH DAKOTA. DO YOU AGREE WITH THIS RECOMMENDATION?

A. No. Base on my numerous years of experience in the areas of depreciation and rate regulation, I believe that setting North Dakota specific depreciation

rates would create numerous regulatory inconsistencies, be detrimental to our North Dakota customers and also detrimental to the Company.

Q. WHAT SPECIFIC REGULATORY INCONSISTENCIES WOULD BE CREATED FROM USING DIFFERENT DEPRECIATION RATES IN NORTH DAKOTA?

A. First, all generation assets, transmission assets and the vast majority of common and general assets are shared across all jurisdictions. Using a generating plant as an example, the current practice used to set rates in North Dakota is to use a single depreciation expense calculation that first allocates the intercompany sharing of this cost between NSP-Minnesota (Minnesota, North Dakota and South Dakota) and NSP-Wisconsin (Wisconsin and Michigan). The amount allocated to NSP-Minnesota is then allocated to the Minnesota, North Dakota and South Dakota retail jurisdictions as well as the FERC wholesale jurisdiction based on demand. If North Dakota were to order different depreciation rates, the process that I just described will need to be abandoned. It would be necessary to set up jurisdictional specific accounting records for depreciation expense and accumulated provision for depreciation to insure that the appropriate level of depreciation being recovered from North Dakota ratepayers is being properly tracked. As demand percentages change, additional regulatory guidance would be needed to reconcile the inconsistency between jurisdictional specific depreciation rates and system allocated costs.

Q. PLEASE EXPLAIN WHY YOU BELIEVE A NORTH DAKOTA REQUIRED DEPRECIATION STUDY AND DIFFERENT NORTH DAKOTA SPECIFIC DEPRECIATION RATES WOULD BE DETRIMENTAL TO NORTH DAKOTA CUSTOMERS?

A. If the Commission decides to depart from its long-standing practice of allowing the Company to set depreciation rates on a Company-wide basis, a number of consequences to that decision should be considered. First, and most importantly, if depreciable lives are set too long relative to the current capital employed, customers will see an immediate rate reduction due to the lower depreciation expense, but at a future cost. With the slower capital recovery, customers will be required to sponsor a higher return and taxes as rate base will decline slower with the longer lives (accumulated depreciation is a reduction to rate base). Then as the Company makes future capital decisions to either replace the asset or spend the capital required to extend an asset's life, future customers will still be responsible for the un-depreciated value and need to pay costs associated with both the old asset as well as the new asset, or not receive the benefits of a planned life extension as the life extension will have been already assumed. Second, as mentioned above, having a separate depreciation study and North Dakota specific accounting will generate additional North Dakota specific regulatory costs to review the study, implement jurisdiction specific rates and a jurisdictional specific asset accounting process.

Q. PLEASE EXPLAIN WHY YOU BELIEVE A NORTH DAKOTA REQUIRED DEPRECIATION STUDY AND DIFFERENT NORTH DAKOTA SPECIFIC DEPRECIATION RATES WOULD BE DETRIMENTAL TO THE COMPANY?

A. With the implementation of North Dakota specific depreciation rates, the Company will be required to implement jurisdictional specific accounting to insure that each jurisdictional customer base is equitably treated as to the amount of capital previously recovered and the Company can track the

recovery of its capital investments. Such jurisdictional specific accounting will be more costly and burdensome compared to the current process.

Q. HAS THE COMPANY INCREASED ITS EFFORTS TO KEEP THE COMMISSION INFORMED ON ITS DEPRECIATION FILINGS WITH THE MINNESOTA COMMISSION?

A. Yes. In response to concerns raised during our most recent natural gas case (Docket PU-06-1429) the company has copied the Commission on all depreciation filings made in Minnesota, and we stand ready to address any questions or concerns that those filings may cause.

VII. CONCLUSION

Q. WHAT ARE YOUR CONCLUSIONS WITH REGARD TO DEPRECIATION STUDIES, DEPRECIATION METHOD AND DEPRECIABLE LIVES AS THEY PERTAIN TO THIS CASE?

A. Based on the various reasons stated above, I recommend that the Commission accept the depreciation methodology and asset lives proposed by the Company. In addition, I recommend that the Commission continue its long-standing approach to depreciation by allowing the Company to utilize a single set of depreciation rates and defer the review of rates and methods to the Company's largest jurisdiction while keeping North Dakota informed and involved in this process. This process has served North Dakota customers well by providing the proper balance between capital recovery and capital employed and has helped insure that the recovery of capital has correlated with providing electric service and that material unrecovered balance of assets retired were not added to the obligation of future ratepayers.

Q. DOES THIS CONCLUDE YOUR PRE-FILED REBUTTAL TESTIMONY?

A. Yes, it does.

STATE OF NORTH DAKOTA
BEFORE THE
PUBLIC SERVICE COMMISSION

In the Matter of Northern States Power Company , A Minnesota corporation and wholly owned Subsidiary of Xcel Energy Inc. For Authority to Increase Rates for Natural Gas Service in North Dakota	))))))	Case No. PU-07-776

AFFIDAVIT OF
Jeffrey C. Robinson

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.

Jeffrey C. Robinson

Subscribed and sworn to before me, this 13 day of June, 2008.

Notary Public

NANCY A. HALEY
NOTARY PUBLIC • MINNESOTA
MY COMMISSION EXPIRES
JANUARY 31, 2010

Independent Contract
January, 2007 - current
Xcel Energy Retiree (employed 9/72 – 12/06)

Jeffrey C Robinson LLC
1270 Kolff Ct
Newport, MN 55055

Current Responsibilities
Since my retirement from Xcel Energy Services Inc. ("XES" or the "Service Company") as Manager of Revenue Analysis at the end of 2006, I have been providing support to the Regulatory area of XES on a part-time contract basis. This has included overall revenue requirements testimony in North Dakota and Minnesota as well as assisting with a variety of regulatory petitions related to cost recovery and accounting.

In my most recent position as manager of Revenue Analysis which I held from 1994-2006, I was responsible for the general administration of the Revenue Analysis area and for the preparation and presentation of cost of service studies, revenue requirement determinations and jurisdictional annual reports for electric and gas rates filed on behalf of Northern States Power Company, Minnesota, with the Minnesota Public Utilities Commission (MPUC), the North Dakota Public Service Commission, the South Dakota Public Utilities Commission and the Federal Energy Regulatory Commission (FERC).

Previous Employment (1972-1994)
Operations Analyst - NSP
Tax Depreciation Analyst - NSP
Manager, Depreciation Services - NSP
Manager, Depreciation & Nuclear Fuel Accounting - NSP
Manager, Corporate Economics and Depreciation - NSP
Manager, Capital Asset Accounting – NSP
Manager, Revenue Requirements – NSP
Manager, Revenue Analysis – XES

Education
University of Wisconsin, River Falls - Bachelor of Science
Major - Mathematics

Certifications
Certified Depreciation Professional (1997-2003)

Professional Associations and Registrations
Past Chair - Edison Electric Institute, Depreciation Accounting Committee (1984-1985)
Society of Depreciation Professionals

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