



March 3, 2009

—Via Email and US Mail—

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PUBLIC SERVICE COMMISSION

Mr. Darrell Nitschke  
Executive Secretary  
North Dakota Public Service Commission  
State Capitol Building, Dept. 408  
600 East Boulevard  
Bismarck, ND 55805-0480

RE: INFORMATIONAL SUBMISSION  
2009 REVIEW OF REMAINING LIVES  
CASE NO. PU-07-776

Dear Mr. Nitschke:

Northern States Power Company, a Minnesota corporation operating in North Dakota (“Xcel Energy” or the “Company”), submits to the North Dakota Public Service Commission (the “Commission”), the Company’s *2009 Review of Remaining Lives* depreciation study, which was recently filed in Minnesota. We provide this information pursuant to the Commission’s December 31, 2008 Order Adopting Settlement in Case No. PU-07-776.

Please contact me at (701) 241-8632 if you have questions regarding this information.

Sincerely,

/s/

DAVID H. SEDERQUIST  
SR. REGULATORY CONSULTANT

Enclosure

c: Mr. Patrick Fahn



414 Nicollet Mall  
Minneapolis, Minnesota 55401

February 17, 2009

Burl W. Haar  
Executive Secretary  
Minnesota Public Utilities Commission  
121 7<sup>th</sup> Place East, Suite 350  
St. Paul, MN 55101

—Via Electronic Filing—

RE: PETITION  
2009 ANNUAL REVIEW OF REMAINING LIVES  
DOCKET NO. E,G002/D-09-\_\_\_\_

Dear Dr. Haar:

Pursuant to Minn. Stat. § 216B.17, subd. 3, Northern States Power Company, a Minnesota corporation is electronically filing its petition for approval of the *2009 Review of Remaining Lives* and supporting materials to the Minnesota Public Utilities Commission and the Office of Energy Security. This filing is submitted to satisfy the review of depreciation rates for electric and natural gas production facilities in accordance with Minnesota Public Utilities Commission's September 8, 1978 Order in Docket No. E002/D-77-1086A, Minn. Stat. § 216B.11, and Minnesota Rules 7825.0500 through 7825.0900.

Two copies of this submittal have been served on the Office of the Attorney General – Residential Utilities Division. A summary of the filing has been served on all parties on the attached service list. Please contact Lisa H. Perkett, Director, Capital Asset Accounting, at 612-330-6950 if there are any questions regarding this filing.

Sincerely,

/s/

Teresa S. Madden  
Vice President and Controller

Enclosures  
c: Service List

State of Minnesota  
Before the  
Minnesota Public Utilities Commission

David Boyd	Chair
J. Dennis O'Brien	Commissioner
Thomas Pugh	Commissioner
Phyllis Reha	Commissioner
Betsey Wergin	Commissioner

IN THE MATTER OF THE PETITION OF  
NORTHERN STATES POWER COMPANY, A  
MINNESOTA CORPORATION FOR  
APPROVAL OF THE CERTIFICATION OF  
OUR 2009 REVIEW OF REMAINING LIVES

DOCKET NO. E,G002/D-09-\_\_\_

**PETITION**

**INTRODUCTION**

Pursuant to Minnesota Statute §216B.11, Minnesota Rules 7825.0500 through 7825.0900, and the September 8, 1978 Order in Docket No. E002/D-77-1086A, Northern States Power Company, a Minnesota corporation (“Xcel Energy” or the “Company”) requests the Minnesota Public Utilities Commission (the “Commission”) approve our proposed 2009 Review of Remaining Lives. This filing is for our 2009 annual review of electric and gas production and gas storage assets lives and net salvage rates. We ask that the new remaining lives become effective January 1, 2009, upon Commission approval of this Petition.

The Commission approved our current remaining lives on October 8, 2008, effective January 1, 2008 in the 2008 Review of Remaining Lives (Docket No. E,G002/D-08-189). We are not recommending any changes to currently established lives. However, we are requesting new lives be established for two new other production units, as follows:

- The Riverside Metro Emissions Reduction Project plant (“Riverside MERP plant”)<sup>1</sup>, estimated in-service of May 2009, and
- The Wind2Battery System, estimated in-service of December 2009.

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<sup>1</sup> The Riverside MERP Plan is part of the Metro Emissions Reduction Project (“MERP”) Settlement Agreement that was approved by the Commission on March 8, 2004 in Docket No. E002/M-02-633.

We are recommending an approximate *increase* of \$11 thousand in 2009 annual depreciation expense for assets not presently included in rate riders, which stems from the expected 2009 in-service date of the Wind2Battery System. The Riverside MERP plant is part of the Environmental Improvements Rider (“EIR”). Our recommendation for assets included in rate riders is an approximate 2009 net *increase* of \$1.7 million.

### **I. Summary of Filing**

A one-paragraph summary of the filing accompanies this petition pursuant to Minn. R. 7829.1300, subp. 1.

### **II. Service on Other Parties**

Pursuant to Minn. Stat. § 216B.17, subd.3, we have electronically filed this Petition and supporting materials. We also have served a copy on the Office of the Attorney General – Residential Utilities Division. A summary of the filing has been provided to all persons on attached service list.

### **III. General Filing Information**

Pursuant to Minnesota Rules 7825.3200, 7825.3500, and 7829.1300, subp. 3. Xcel Energy provides the following required information:

#### **A. Name, Address, and Telephone Number of Utility**

Northern States Power Company  
a Minnesota Corporation  
414 Nicollet Mall  
Minneapolis, MN 55401  
(612) 330-5500

#### **B. Name, Address, and Telephone Number of Utility Attorney**

Priti R. Patel  
Assistant General Counsel  
Xcel Energy Services Inc.  
414 Nicollet Mall – 5<sup>th</sup> Floor  
Minneapolis, MN 55401  
(612) 215-4546

### **C. Date Proposed Rates Will Take Effect**

Xcel Energy requests, upon Commission approval, the proposed remaining lives become effective January 1, 2009. With respect to the remaining life for the Riverside MERP units, we request that an effective date for the life change coincide with the month the new units are placed in-service. The units' in-service date is anticipated to be on or about May 2009. Also, the Company requests that an effective date for the life of the Wind2Battery System coincide with the month the investment is placed in service, which is anticipated to be December 2009.

### **D. Statute Controlling Schedule for Processing the Filing**

Under Minn. R. 7829.0100, subp. 11, this request for approval of remaining lives is a "miscellaneous" filing because no determination of the Xcel Energy general revenue requirements is necessary. Comments on a miscellaneous filing are due within 30 days of filing, with replies due 10 days thereafter.

### **E. Utility Employee Responsible for the Filing**

Lisa H. Perkett  
Director, Capital Asset Accounting  
Xcel Energy Services Inc.  
414 Nicollet Mall – 4<sup>th</sup> Floor  
Minneapolis, MN 55401  
(612) 330-6950

## **IV. Review of Remaining Lives**

### **A. Overview**

Xcel Energy Services Inc. personnel have reviewed the remaining lives of the Company's electric and natural gas production and gas storage facilities as of January 1, 2009 and found all of the currently established remaining lives to be appropriate. This review evaluated system demand, availability of fuel supplies, operating and maintenance costs, and future technological advancements that influence the decision about retiring electric and natural gas facilities. As detailed in this petition, we recommend that the current remaining lives for all electric and natural gas production and gas storage facilities be adjusted only for the passage of time. The Company also

is requesting that remaining lives be established for two new facilities, which are discussed in section C below.

The present certified remaining lives for electric and natural gas production and gas storage facilities became effective on January 1, 2008, as approved by the Commission on October 8, 2008, in Docket No. E,G002/D-08-189. Xcel Energy has reviewed the remaining lives and net salvage rates of the facilities and, based on changes that have occurred, proposes the changes to depreciation expense as described in the remainder of this Petition. A summary of all the requested remaining lives is provided in Attachment A, Summary of Proposed Remaining Lives.

## **B. Passage of Time Adjustment**

The “passage of time” adjustment does not cause a change in the depreciation accrual. The adjustment merely reflects that Xcel Energy production facilities have aged one year since January 1, 2008. To begin an analysis of 2009 lives, a one-year passage of time adjustment is made to the certified remaining lives of all relevant facilities. Subtracting one year from the present certified remaining life results in the proposed remaining life as of January 1, 2009. The certified remaining lives at January 1, 2008, along with the current and proposed remaining lives at January 1, 2009, are provided in Attachment B, Comparison of Present and Proposed Lives.

## **C. Change in Remaining Life**

### *1. Electric Utility*

For electric facilities, we propose adjustments to the remaining lives of the Riverside MERP Plant and the Wind2Battery System, as outlined below. The Company is not proposing any additional adjustments to remaining lives other than the passage of time. Pursuant to Minn. R. 7825.0700, subp. 1, the following three attachments have been included in this filing for the electric assets:

- Attachment C, 2008 Plant In-service
- Attachment D, 2008 Analysis of Depreciation Reserve
- Attachment E, 2008 Summary of Annual Depreciation Accruals

### a) Other Production – Riverside MERP

The Riverside steam plant is located on the Mississippi River in northeast Minneapolis, Minnesota. The repowering project involves converting our existing

coal-fired plant with a natural gas combined cycle power plant. Riverside is the last plant to be repowered under MERP, and calls for a natural gas fired combined-cycle arrangement with two new combustion turbines, corresponding heat recovery steam system generators, and a repowered steam turbine (Unit 7) to be installed. The two new units, Units 9 and 10, will use the existing circulating water supply and return from the river. The resulting system generation capability for the new Riverside MERP plant is expected to be approximately 500 megawatts (“MW”).

The repowering project includes appropriate air pollution control equipment pursuant to the MERP requirements. The estimated in-service date for this repowered combined-cycle plant is May 2009. The 30-year expected life for this repowering project is consistent with the MERP Settlement Agreement approved by the Commission in Docket No. E002/M-02-633, dated March 8, 2004. As such, we propose a remaining life of 30 years on investment at the Riverside MERP plant, effective with the in-service month of this new other production plant.

With the exception of the structure account, the Riverside steam production assets associated with Unit 8 became fully depreciated in 2008, and will be retired in 2009. For Unit 7, the remaining assets under the repowering project will be transferred along with their accumulated depreciation reserves to the appropriate other production Federal Energy Regulatory Commission (“FERC”) accounts. The transfers from steam to other production FERC accounts will take place as follows:

- Account 311, *Structures and Improvements* will move to Account 341, *Structures and Improvements*;
- Account 312, *Boiler Plant Equipment* will move to Account 342, *Fuel Holders, Producers & Accessories*;
- Account 314, *Turbogenerator Units* will move to Account 344, *Generators*;
- Account 315, *Accessory Electric Equipment* will move to Account 345, *Accessory Electric Equipment*; and
- Account 316, *Miscellaneous Power Plant Equipment* will move to Account 346, *Miscellaneous Power Plant Equipment*.

The existing investment in these accounts will switch to the new 30-year remaining life when the Riverside MERP plant goes in service in May 2009. The corresponding change in depreciation expense will become part of the EIR calculation.

The estimated impact on the annual depreciation accruals for the Riverside MERP plant is an increase of approximately \$1.7 million on a total Company basis for the

existing assets, as well as the new investment (comprised of an *increase* of \$5.9 million on the new investment and a *decrease* of \$4.2 million on the existing assets.) The increase in depreciation expense is assumed to begin in May 2009 with the Minnesota jurisdictional portion being recovered from Minnesota electric retail customers as part of the EIR. The existing asset plus the estimated new investment in the repowering project and the corresponding depreciation expense for the last seven months of 2009 are provided in Attachment B, Comparison of Present and Proposed Lives.

b) Other Production – *Wind2Battery System*

The Company has begun installing a one MW wind energy battery-storage system, using sodium-sulfur (“NaS”) battery technology. This project will demonstrate the system’s ability to store wind energy and move it to the electricity grid when needed. The current location of this project is Luverne, Minnesota, about 30 miles east of Sioux Falls, South Dakota, and it is connected to a nearby 11 MW wind farm owned by Minwind Energy, LLC.

The NaS battery was purchased from NGK Insulators, Ltd. It consists of twenty 50-kilowatt battery modules that are roughly the size, in total, of two semi-truck trailers and weigh approximately 80 tons. Its high storage capacity and ability to handle a large number of charge-recharge cycles as would be incurred with a variable renewable energy resource. The battery has an approximate storage capacity of 7.2 MW-hours of electricity, with a charge/discharge capacity of one MW.

The costs of the Wind2Battery System will be booked to all pertinent 300 series FERC accounts in other production. We believe the majority of costs for this battery storage project will be assigned to FERC Account 342, *Fuel Holders, Producers and Accessories*. We request that these assets be depreciated with a remaining life of 15 years, based on manufacturing expectations, and effective with the in-service month of this new other production plant.

We may request recovery of the Wind2Battery System as part of the Renewable Energy Standard (“RES”) Cost Recovery Rider (“RES Rider”), and if so, the associated increase in depreciation expense would be included in the RES Rider calculations and associated annual filing. In addition, because we anticipate requesting recovery of the Wind2Battery System through the RES Rider, our current pending rate case (Docket No. E002/GR-08-1065) was adjusted to exclude this asset from the test year. The estimated impact on the 2009 depreciation accruals for the new Wind2Battery Storage investment is an *increase* of approximately \$10,771.

This increase in depreciation expense assumes the investment will be in service in December 2009. The depreciation adjustments resulting from the completion of this new Wind2Battery System are shown separately in Attachment B, Comparison of Present and Proposed Lives.

c) Other Production – *West Faribault*

The West Faribault other production plant was considered a standby or peaking generation system, consisting of two gas turbine generator units. The West Faribault plant was removed from service in December 31, 2006 after turbine failure. It was fully depreciated in 2006. The sale of plant assets is awaiting the formal legal transfer of the title since receiving Commission approval in January 2009.

Final dismantlement and retirement of West Faribault will commence after the sale and the removal of plant assets, which is expected to occur sometime in 2009. Due to the impending final transactions to complete the sale of plant equipment from this facility, the asset has been removed from the depreciation attachments. In compliance with the Commission's January 29, 2009, Order in Docket No. E002/PA-08-523, and once the work is completed, we will make a filing providing the final journal entries.

2. *Gas Utility*

For our natural gas facilities, we are proposing no adjustment to the remaining lives of the production and storage plants, other than the passage of time. Pursuant to Minn. R. 7825.0700, subp. 1, the following three attachments have been included in this filing for the gas assets:

- Attachment C, 2008 Plant In-service
- Attachment D, 2008 Analysis of Depreciation Reserve
- Attachment E, 2008 Summary of Annual Depreciation Accruals

**D. Change in Net Salvage Rates**

We have reviewed the net salvage rates, as approved by the Commission's October 8, 2008 Order in Docket No. E,G002/D-08-189, and we recommend the rates remain in effect for all electric and natural gas production and gas storage assets, except as discussed below. Our next in-depth demolition study is due to be submitted to the Commission with the 2010 remaining life filing, which will review the net salvage values for all production and storage facilities. The present and proposed net salvage rates are provided in Attachment B, Comparison of Present and Proposed Lives.

1. *Electric Utility*

a) Other Production – *Riverside MERP*

For the Riverside MERP plant, a natural gas-fired combined-cycle arrangement with two combustion turbines, we are requesting a minus 10 percent (-10%) net salvage rate on all FERC accounts of this new, other production facility. The initial net salvage rate of minus ten percent (-10%) will be reviewed in our next demolition study. Xcel Energy is requesting this net salvage rate be effective with the in-service date of this new plant, estimated to be May 2009. This minus ten percent (-10%) net salvage rate produces an estimated 2009 *increase* to depreciation expense of \$0.75 million for the net salvage component alone. This increase is part of the \$1.7 million depreciation increase referenced in section C.1.a above.

b) Other Production – *Wind2Battery System*

We are proposing a zero percent (0%) net salvage rate effective with the in-service date of December 2009, which we believe is a conservative approach to the uncertainty represented in dismantling this new type of asset. Due to the newness of this technology, including the conditions and requirements of removing battery storage facilities, we do not have a strong basis to assign an initial net salvage rate for the Wind2Battery System. However, we expect to conduct an in depth review of the net salvage rates for the Wind2Battery Storage project in our 2010 demolition study. Our proposed zero percent (0%) net salvage rate produces no change to depreciation expense.

**E. Resource Plan**

The Commission's October 8, 2008, Order in Docket No. E,G002/D-08-189 requires the Company to submit, as a part of future remaining life studies, "an explanation and schedule of the differences between the depreciable service lives and resource planning periods of electric production plant." We have provided, as Attachment A, Summary of Proposed Remaining Lives, a depreciation schedule showing the estimated remaining life of each generation asset. Our resource planning analysis assumed that most generation assets would be able to meet customer resource needs through the 15-year planning period, and exceptions are specifically discussed in the plan.

Planned upgrades of specific electric generation assets were discussed further in our 2007 Resource Plan filing, submitted on December 14, 2007 in Docket E002/RP-07-

1572. The primary difference between the expected lives in the Resource Plan and this filing relate to several peaking facilities. In the Resource Plan, we discuss and evaluate potential investments that could extend the remaining lives of those facilities through the end of the 15-year planning period. Since the proposed improvements to the plants have not yet been made, it would be inappropriate to update the official remaining lives of those units at this time.

Attachment F, Resource Plan Comparison, contains a table listing each electric production plant facility, its proposed depreciation life on current investment, the resource plan capacity planning period, and the rationale for the difference between the depreciation life and the resource plan capacity planning period.

## **V. Equity of Rate Rider Recovery Vs. Base Rate Recovery of Assets**

Pursuant to the Commission's October 8, 2008 Order in our 2008 remaining life filing (Docket No. E,G002/D-08-189), as a part of our current electric rate case (Docket No. E002/GR-08-1065) the Company addressed material changes in depreciation that potentially will occur outside the test year for our Prairie Island Nuclear Generating plant as a part of our Nuclear Rate Stability Plan ("Plan"). Our Plan balances the decreases in depreciation expense that occur as a result of life extension with the increases in depreciation expense associated with life extension related capital investments. We believe our Plan strikes an equitable balance for all stakeholders.

We recognize that depreciation expense changes for assets included in rate riders generally have a more immediate impact on customers than those assets in base rates. However, we note that in the case of this year's remaining life filing, an estimate of the decrease in depreciation expense resulting from the life extension of the existing Riverside plant is included as a credit to the EIR rate rider. So, although we include the estimated increase in depreciation expense resulting from the Riverside MERP plant in our EIR rate rider, we also ensure that the ratepayers benefit from the decreased depreciation expense resulting from the life extension of the existing Riverside plant.

To reiterate, the estimated impact on the annual depreciation accruals for the Riverside MERP plant is an increase of approximately \$1.7 million on a total company basis for the existing assets, as well as the new investment (comprised of an *increase* of \$5.9 million on the new investment and a *decrease* of \$4.2 million on the existing assets.) The net increase in depreciation expense is assumed to begin in May 2009 with the Minnesota jurisdictional portion being recovered from Minnesota electric retail customers as part of the EIR. The Minnesota jurisdictional portion of an estimate of the above net increase of approximately \$1.8 million in depreciation

expense was included in the Company's 2009 EIR filing dated October 1, 2008. Our 2010 true up will reflect the difference in actual net depreciation expense and our estimate.

## **VI. Effect of the Change in Rates**

This instant petition will not impact rates, the price of Xcel Energy natural gas and electric service, or the terms and conditions of service. Rather, the changes will reflect the way Xcel Energy recognizes the depreciation expenses for the relevant assets in the current year.

## **VII. Miscellaneous Information**

Pursuant to Minn. R. 7829.0700, subp. 2, Xcel Energy requests that the following persons be placed on the Commission's official service list for this matter:

Priti R. Patel  
Assistant General Counsel  
Xcel Energy Services Inc.  
414 Nicollet Mall – 5<sup>th</sup> Floor  
Minneapolis, MN 55401

SaGonna Thompson  
Records Specialist  
Xcel Energy Services Inc.  
414 Nicollet Mall – 7<sup>th</sup> Floor  
Minneapolis, MN 55401

## **VIII. Proprietary Information**

This filing, including all attachments, does not contain any proprietary information.

## **IX. Supporting Attachments**

The following supporting attachments have been included for filing requirement purposes and for additional support to the recommended changes:

### **Supporting Attachments**

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- A Summary of Proposed Remaining Lives
- B Comparison of Present and Proposed Lives
- C 2008 Plant In-service
- D 2008 Analysis of Depreciation Reserve
- E 2008 Summary of Annual Depreciation Accruals

## Supporting Attachments

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### F Resource Plan Comparison

#### CONCLUSION

Our *2009 Review of Remaining Lives* proposes no depreciation adjustments to the current electric production, and the gas production and storage facilities. The study concludes that the remaining lives on all electric and natural gas production plant along with gas storage facilities only be adjusted to reflect the "passage of time." The Company recommends that the net salvage rates approved in the last Commission Order remain in effect for these assets. Additionally, for the Riverside MERP plant and the Wind2Battery System, Xcel Energy is recommending certification of new remaining lives and net salvage rates. Xcel Energy requests the effective date for all remaining life and net salvage changes be January 1, 2009.

Dated: February 17, 2009

Northern States Power Company,  
A Minnesota Corporation

RESPECTFULLY SUBMITTED,

By: /s/\_\_\_\_\_

LISA H. PERKETT  
DIRECTOR  
CAPITAL ASSET ACCOUNTING

State of Minnesota  
Before the  
Minnesota Public Utilities Commission

David Boyd	Chair
J. Dennis O'Brien	Commissioner
Thomas Pugh	Commissioner
Phyllis Reha	Commissioner
Betsey Wergin	Commissioner

IN THE MATTER OF THE PETITION OF  
NORTHERN STATES POWER COMPANY, A  
MINNESOTA CORPORATION FOR  
APPROVAL OF THE CERTIFICATION OF  
OUR 2009 REVIEW OF REMAINING LIVES

DOCKET No. E,G002/D-09-\_\_\_\_

**SUMMARY**

**SUMMARY OF FILING**

Please take notice that on February 17, 2009, Northern States Power Company, a Minnesota corporation ("Xcel Energy" or the "Company") filed with the Minnesota Public Utilities Commission (the "Commission") a Petition for approval of the 2009 Review of Remaining Lives. The Xcel Energy 2009 Review of Remaining Lives proposes no depreciation adjustments to the current electric production, or the gas production and storage facilities. The study concludes that the remaining lives on all electric and natural gas production plant along with gas storage facilities only be adjusted to reflect the passage of time. Xcel Energy also has completed a review of the electric generation, natural gas production, and gas storage net salvage rates and recommends that the net salvage rates approved in the Commission's Order, issued October 8, 2008, remain in effect for these assets. Additionally, for the new Riverside Metro Emissions Reduction Project plant ("Riverside MERP plant") and the Wind2Battery System, Xcel Energy is recommending certification of new remaining life and net salvage rates. The net effect of the change in remaining lives (excluding the Riverside MERP plant, to be reflected in the MERP Environmental Improvement Rider rate calculation) is an *increase* of approximately \$11 thousand to annual depreciation expense. Xcel Energy requests the effective date be January 1, 2009 for all remaining life and net salvage rates addressed in this filing.

**CERTIFICATE OF SERVICE**

I, Josie Oxley, hereby certify that I have this day served copies of the foregoing document on the attached list of persons.

xx by depositing a true and correct copy thereof, properly enveloped with postage paid in the United States mail at Minneapolis, Minnesota

xx electronic filing

**DOCKET NO. E,G002/D-09-\_\_\_\_\_**

Dated this 17<sup>th</sup> day of February 2009

/s/

\_\_\_\_\_  
Josie Oxley  
Administrative Assistant

Northern States Power Company d/b/a Xcel  
Energy

Miscellaneous Electric & Gas Service List

11-25-08

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Northern States Power Company  
 Summary of Proposed Remaining Lives

Attachment A  
 Page 1 of 9  
 Docket No. E002/D-09-\_\_\_\_\_

Electric Utility  
 Steam Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/09
<b>Black Dog</b>			
E311	Structures & Improvements	-30	23.0 yrs
E312	Boiler Plant Equipment	0	4.0
E314	Turbogenerator Units	0	4.0
E315	Accessory Electric Equipment	0	4.0
E316	Miscellaneous Power Plant Equipment	0	4.0
<b>Allen S. King</b>			
E311	Structures & Improvements	-40	28.5 yrs
E312	Boiler Plant Equipment	0	28.5
E314	Turbogenerator Units	0	28.5
E315	Accessory Electric Equipment	0	28.5
E316	Miscellaneous Power Plant Equipment	0	28.5
<b>Minnesota Valley</b>			
E311	Structures & Improvements	-70	8.5 yrs
E312	Boiler Plant Equipment	-70	8.5
E314	Turbogenerator Units	-70	8.5
E315	Accessory Electric Equipment	-70	8.5
E316	Miscellaneous Power Plant Equipment	-70	8.5
<b>Red Wing</b>			
E311	Structures & Improvements	-35	4.0 yrs
E312	Boiler Plant Equipment	0	4.0
E314	Turbogenerator Units	0	4.0
E315	Accessory Electric Equipment	0	4.0
E316	Miscellaneous Power Plant Equipment	0	4.0
<b>Sherco Unit 1 &amp; 2</b>			
E311	Structures & Improvements	-30	14.0 yrs
E312	Boiler Plant Equipment	0	14.0
E314	Turbogenerator Units	0	14.0
E315	Accessory Electric Equipment	0	14.0
E316	Miscellaneous Power Plant Equipment	0	14.0

Northern States Power Company  
 Summary of Proposed Remaining Lives

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Electric Utility  
 Steam Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/09
<b>Sherco Unit 3</b>			
E311	Structures & Improvements	-20	14.0 yrs
E312	Boiler Plant Equipment	0	14.0
E314	Turbogenerator Units	0	14.0
E315	Accessory Electric Equipment	0	14.0
E316	Miscellaneous Power Plant Equipment	0	14.0
<b>Wilmarth</b>			
E311	Structures & Improvements	-35	4.0 yrs
E312	Boiler Plant Equipment	0	4.0
E314	Turbogenerator Units	0	4.0
E315	Accessory Electric Equipment	0	4.0
E316	Miscellaneous Power Plant Equipment	0	4.0

Northern States Power Company  
 Summary of Proposed Remaining Lives

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Electric Utility  
 Nuclear Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/09
<b>Monticello</b>			
E302	Franchises & Consents	0	21.8 yrs
E321	Structures & Improvements	0	21.8
E322	Reactor Plant Equipment	0	21.8
E323	Turbogenerator Units	0	21.8
E324	Accessory Electric Equipment	0	21.8
E325	Miscellaneous Power Plant Equipment	0	21.8
<b>Monticello - Interim Storage Facility</b>			
E321	Structures and Improvements	0	21.8 yrs
E322	Reactor Plant Equipment	0	21.8
<b>Prairie Island Unit 1 &amp; 2</b>			
E321	Structures & Improvements	0	5.3 yrs
E322	Reactor Plant Equipment	0	5.3
E323	Turbogenerator Units	0	5.3
E324	Accessory Electric Equipment	0	5.3
E325	Miscellaneous Power Plant Equipment	0	5.3
<b>Prairie Island - Interim Storage Facility</b>			
E321	Structures and Improvements	0	5.3 yrs
E322	Reactor Plant Equipment	0	5.3

Northern States Power Company  
 Summary of Proposed Remaining Lives

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Electric Utility  
 Hydro Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/09
<b>Hennepin Island</b>			
E302	Franchises & Consents	0	25.2 yrs
E331	Structures & Improvements	-30	25.2
E332	Reservoirs, Dams & Waterways	-30	25.2
E333	Water Wheels, Turbines & Generators	-30	25.2
E334	Accessory Electric Equipment	-30	25.2
E335	Miscellaneous Power Plant Equipment	-30	25.2
<b>Lower Dam</b>			
E331	Structures & Improvements	-30	25.2 yrs
E332	Reservoirs, Dams & Waterways	-30	25.2
<b>Upper Dam</b>			
E332	Reservoirs, Dams & Waterways	-30	25.2 yrs
E335	Miscellaneous Power Plant Equipment	-30	25.2

Electric Utility  
 Other Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/09
<b>Alliant Tech</b>			
E344	Generators	0	3.8 yrs
<b>Angus C. Anson Unit 2 &amp; 3</b>			
E341	Structures & Improvements	-10	26.4 yrs
E342	Fuel Holders, Producers & Accessories	0	10.8
E344	Generators	0	10.8
E345	Accessory Electric Equipment	0	10.8
E346	Miscellaneous Power Plant Equipment	0	10.8
<b>Angus C. Anson Unit 4</b>			
E341	Structures & Improvements	-10	26.4 yrs
E342	Fuel Holders, Producers & Accessories	0	26.4
E344	Generators	0	26.4
E345	Accessory Electric Equipment	0	26.4
E346	Miscellaneous Power Plant Equipment	0	26.4
<b>Black Dog Unit 5</b>			
E341	Structures & Improvements	-30	23.0 yrs
E342	Fuel Holders, Producers & Accessories	0	23.0
E344	Generators	0	23.0
E345	Accessory Electric Equipment	0	23.0
E346	Miscellaneous Power Plant Equipment	0	23.0
<b>Blue Lake Units 1 thru 4</b>			
E341	Structures & Improvements	-25	26.4 yrs
E342	Fuel Holders, Producers & Accessories	0	4.0
E344	Generators	0	4.0
E345	Accessory Electric Equipment	0	4.0
E346	Miscellaneous Power Plant Equipment	0	4.0
<b>Blue Lake Units 7 &amp; 8</b>			
E341	Structures & Improvements	-25	26.4 yrs
E342	Fuel Holders, Producers & Accessories	0	26.4
E344	Generators	0	26.4
E345	Accessory Electric Equipment	0	26.4
E346	Miscellaneous Power Plant Equipment	0	26.4

Electric Utility  
 Other Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/09
<b>Grand Meadow Wind Farm</b>			
E340.1	Wind Rights	0	24.9 yrs
E341	Structures & Improvements	-10	24.9
E342	Fuel Holders, Producers & Accessories	-10	24.9
E344	Generators	-10	24.9
E345	Accessory Electric Equipment	-10	24.9
E346	Miscellaneous Power Plant Equipment	-10	24.9
<b>Granite City</b>			
E341	Structures & Improvements	-60	4.0 yrs
E342	Fuel Holders, Producers & Accessories	0	4.0
E344	Generators	0	4.0
E345	Accessory Electric Equipment	0	4.0
E346	Miscellaneous Power Plant Equipment	0	4.0
<b>High Bridge</b>			
E341	Structures & Improvements	-10	29.4 yrs
E342	Fuel Holders, Producers & Accessories	-10	29.4
E344	Generators	-10	29.4
E345	Accessory Electric Equipment	-10	29.4
E346	Miscellaneous Power Plant Equipment	-10	29.4
<b>Inver Hills</b>			
E341	Structures & Improvements	-30	8.0 yrs
E342	Fuel Holders, Producers & Accessories	0	8.0
E344	Generators	0	8.0
E345	Accessory Electric Equipment	0	8.0
E346	Miscellaneous Power Plant Equipment	0	8.0
<b>Key City</b>			
E341	Structures & Improvements	-20	4.0 yrs
E342	Fuel Holders, Producers & Accessories	-20	4.0
E344	Generators	-20	4.0
E345	Accessory Electric Equipment	-20	4.0
E346	Miscellaneous Power Plant Equipment	-20	4.0
<b>Riverside (MERP in-service, not January 1, 2009, includes Unit 7)</b>			
E341	Structures & Improvements	-10	30.0 yrs
E342	Fuel Holders, Producers & Accessories	-10	30.0
E344	Generators	-10	30.0
E345	Accessory Electric Equipment	-10	30.0
E346	Miscellaneous Power Plant Equipment	-10	30.0

Electric Utility  
 Other Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/09
<b>United Hospital</b>			
E344	Generators	0	8.7 yrs
<b>Wind-to-Battery System (In-service date, not January 1, 2009)</b>			
E342	Fuel Holders, Producers & Accessories	0	15.0 yrs

Gas Utility  
 Gas Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/09
<b>Grand Forks</b>			
G305	Structures & Improvements	-15	4.0 yrs
G311	LP Gas Equipment	4	4.0
G320	Other Equipment	-23	4.0
<b>Maplewood</b>			
G305	Structures & Improvements	-17	7.0 yrs
G311	LP Gas Equipment	8	7.0
G320	Other Equipment	0	7.0
<b>Sibley</b>			
G305	Structures & Improvements	-1	7.0 yrs
G311	LP Gas Equipment	8	7.0
G320	Other Equipment	-1	7.0
<b>Wescott</b>			
G305	Structures & Improvements	-3	9.0 yrs
G311	LP Gas Equipment	1	9.0
G320	Other Equipment	3	9.0

Northern States Power Company  
 Summary of Proposed Remaining Lives

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Gas Utility  
 Gas Storage

Account	Description	Net Salvage (%)	Remaining Life 01/01/09
<b>Wescott</b>			
G361	Structures & Improvements	-10	9.0 yrs
G362	Gas Holders	5	9.0
G363	Purification Equipment	1	9.0
G363.1	Liquefaction Equipment	2	9.0
G363.2	Vaporizing Equipment	2	19.0
G363.3	Compressor Equipment	2	9.0
G363.4	Measuring & Regulating Equipment	6	9.0
G363.5	Other Equipment	0	9.0

Northern States Power Company  
Comparison of Present and Proposed Lives  
Electric and Gas Utilities Summary

	Plant Balance 1/1/2009 (1)	Reserve Balance 1/1/2009 (2)	Present				Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
Total Steam Production	2,003,009,691	1,073,060,232	18.3	17.3	-4.2	58,704,296	17.3	-4.2	58,704,296	-
Total Nuclear Production	1,842,020,897	1,281,683,033	8.7	7.7	0.0	72,388,753	7.7	0.0	72,388,753	-
Total Hydro Production	11,364,625	6,003,516	26.2	25.2	-30.0	314,023	25.2	-30.0	314,023	-
Total Other Production	968,257,314	183,028,507	25.3	24.3	-6.6	34,928,099	24.3	-6.6	34,928,099	-
Total Gas Production	15,990,486	12,387,502	8.4	7.4	2.8	428,196	7.4	2.8	428,196	-
Total Gas Storage	34,005,646	24,772,885	14.0	13.0	0.8	687,256	13.0	0.8	687,256	-
<b>Total Company</b>	<b>4,874,648,659</b>	<b>2,580,935,675</b>				<b>167,450,622</b>			<b>167,450,622</b>	<b>-</b>

**Total Change to Depreciation Expense -**

	Plant Balance 5/1/09 (1)	Reserve Balance 5/1/09 (2)	Present				Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) (4)	Net Salv % (5)	7.5 Months Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	7.5 Months Depreciation Expense (9)	
Total Riverside Unit 7	100,336,749	75,045,189				4,892,855			735,942	(4,156,912)
Total Riverside MERP Unit 9 & 10	258,573,465	-	0.0	0.0	0.0	-	30.0	-10.0	5,925,642	5,925,642
	<b>358,910,214</b>	<b>75,045,189</b>				<b>4,892,855</b>			<b>6,661,584</b>	<b>1,768,730</b>

	Plant Balance 12/1/09 (1)	Reserve Balance 12/1/09 (2)	Present				Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	1/2 Month Depreciation Expense (9)	
Total Wind2Battery System	3,877,586	-	0.0	0.0	0.0	-	15.0	0.0	10,771	10,771
<b>Total MERP and Wind2Battery System</b>	<b>262,451,051</b>	<b>-</b>				<b>4,892,855</b>			<b>6,672,355</b>	<b>1,779,501</b>

**Total Change to Depreciation Expense 1,779,501**

**Xcel Energy**  
**Comparison of Present and Proposed Lives**

**Electric Steam Production**

	Plant Balance 1/1/2009 (1)	Reserve Balance 1/1/2009 (2)	Present				Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
<b>E311 Structures &amp; Improvements</b>										
Black Dog	26,473,126	25,381,231	24.0	23.0	-30.0	392,775	23.0	-30.0	392,775	-
Allen S. King	32,491,489	19,931,771	29.5	28.5	-40.0	896,713	28.5	-40.0	896,713	-
Minnesota Valley	4,105,633	5,577,804	9.5	8.5	-70.0	164,914	8.5	-70.0	164,914	-
Red Wing	6,828,722	7,262,287	5.0	4.0	-35.0	489,122	4.0	-35.0	489,122	-
Sherco Unit 1 & 2	80,546,387	69,975,666	15.0	14.0	-30.0	2,481,046	14.0	-30.0	2,481,046	-
Sherco Unit 3	127,992,613	93,810,259	15.0	14.0	-20.0	4,270,063	14.0	-20.0	4,270,063	-
Wilmarth	6,251,050	7,431,074	5.0	4.0	-35.0	251,961	4.0	-35.0	251,961	-
<b>Total/Composite</b>	<b>284,689,020</b>	<b>229,370,091</b>	<b>15.9</b>	<b>14.9</b>	<b>-27.5</b>	<b>8,946,593</b>	<b>14.9</b>	<b>-27.5</b>	<b>8,946,593</b>	<b>-</b>
<b>E312 Boiler Plant Equipment</b>										
Black Dog	53,578,437	43,792,448	5.0	4.0	0.0	2,446,497	4.0	0.0	2,446,497	-
Allen S. King	438,058,145	68,581,663	29.5	28.5	0.0	12,964,087	28.5	0.0	12,964,087	-
Minnesota Valley	6,440,017	7,894,098	9.5	8.5	-70.0	359,286	8.5	-70.0	359,286	-
Red Wing	32,998,104	29,982,440	5.0	4.0	0.0	753,916	4.0	0.0	753,916	-
Sherco Unit 1 & 2	307,049,727	194,070,709	15.0	14.0	0.0	8,069,930	14.0	0.0	8,069,930	-
Sherco Unit 3	371,154,046	219,228,860	15.0	14.0	0.0	10,851,799	14.0	0.0	10,851,799	-
Wilmarth	30,457,996	29,153,573	5.0	4.0	0.0	326,106	4.0	0.0	326,106	-
<b>Total/Composite</b>	<b>1,239,736,472</b>	<b>592,703,790</b>	<b>19.2</b>	<b>18.2</b>	<b>-0.4</b>	<b>35,771,621</b>	<b>18.2</b>	<b>-0.4</b>	<b>35,771,621</b>	<b>-</b>
<b>E314 Turbogenerator Units</b>										
Black Dog	33,778,480	30,583,446	5.0	4.0	0.0	798,758	4.0	0.0	798,758	-
Allen S. King	85,334,562	17,468,730	29.5	28.5	0.0	2,381,257	28.5	0.0	2,381,257	-
Minnesota Valley	2,156,244	2,639,596	9.5	8.5	-70.0	120,708	8.5	-70.0	120,708	-
Red Wing	1,630,991	1,518,572	5.0	4.0	0.0	28,105	4.0	0.0	28,105	-
Sherco Unit 1 & 2	94,747,123	51,961,599	15.0	14.0	0.0	3,056,109	14.0	0.0	3,056,109	-
Sherco Unit 3	56,686,080	34,913,640	15.0	14.0	0.0	1,555,174	14.0	0.0	1,555,174	-
Wilmarth	2,305,158	2,235,782	5.0	4.0	0.0	17,344	4.0	0.0	17,344	-
<b>Total/Composite</b>	<b>276,638,638</b>	<b>141,321,366</b>	<b>18.2</b>	<b>17.2</b>	<b>-0.5</b>	<b>7,957,456</b>	<b>17.2</b>	<b>-0.5</b>	<b>7,957,456</b>	<b>-</b>

**Xcel Energy  
Comparison of Present and Proposed Lives**

**Electric Steam Production**

	Plant Balance 1/1/2009 (1)	Reserve Balance 1/1/2009 (2)	Present				Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Deprcciation Expense (9)	
<b>E315 Accessory Electric Equipment</b>										
Black Dog	13,927,138	9,899,118	5.0	4.0	0.0	1,007,005	4.0	0.0	1,007,005	-
Allen S. King	40,214,691	3,296,809	29.5	28.5	0.0	1,295,364	28.5	0.0	1,295,364	-
Minnesota Valley	598,206	732,302	9.5	8.5	-70.0	33,488	8.5	-70.0	33,488	-
Red Wing	1,349,500	1,286,720	5.0	4.0	0.0	15,695	4.0	0.0	15,695	-
Sherco Unit 1 & 2	33,404,479	27,707,380	15.0	14.0	0.0	406,936	14.0	0.0	406,936	-
Sherco Unit 3	66,821,585	34,727,098	15.0	14.0	0.0	2,292,463	14.0	0.0	2,292,463	-
Wilmarth	751,501	731,219	5.0	4.0	0.0	5,071	4.0	0.0	5,071	-
<b>Total/Composite</b>	<b>157,067,099</b>	<b>78,380,646</b>	<b>16.6</b>	<b>15.6</b>	<b>-0.3</b>	<b>5,056,022</b>	<b>15.6</b>	<b>-0.3</b>	<b>5,056,022</b>	<b>-</b>
<b>E316 Miscellaneous Power Plant Equipment</b>										
Black Dog	2,412,145	2,383,315	5.0	4.0	0.0	7,207	4.0	0.0	7,207	-
Allen S. King	5,625,030	4,833,912	29.5	28.5	0.0	27,759	28.5	0.0	27,759	-
Minnesota Valley	311,744	381,625	9.5	8.5	-70.0	17,452	8.5	-70.0	17,452	-
Red Wing	739,096	737,644	5.0	4.0	0.0	363	4.0	0.0	363	-
Sherco Unit 1 & 2	8,903,246	6,239,758	15.0	14.0	0.0	190,249	14.0	0.0	190,249	-
Sherco Unit 3	26,223,964	16,058,819	15.0	14.0	0.0	726,082	14.0	0.0	726,082	-
Wilmarth	663,238	649,267	5.0	4.0	0.0	3,493	4.0	0.0	3,493	-
<b>Total/Composite</b>	<b>44,878,462</b>	<b>31,284,340</b>	<b>15.2</b>	<b>14.2</b>	<b>-0.5</b>	<b>972,604</b>	<b>14.2</b>	<b>-0.5</b>	<b>972,604</b>	<b>-</b>
<b>Total Steam Production</b>	<b>2,003,009,691</b>	<b>1,073,060,232</b>	<b>18.3</b>	<b>17.3</b>	<b>-4.2</b>	<b>58,704,296</b>	<b>17.3</b>	<b>-4.2</b>	<b>58,704,296</b>	<b>-</b>

Xcel Energy  
Comparison of Present and Proposed Lives

Electric Nuclear Production

	Plant Balance 1/1/2009 (1)	Reserve Balance 1/1/2009 (2)	Present				Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
E302 Franchises & Consents										
Monticello	32,258,482	2,359,386	22.8	21.8	0.0	1,371,518	21.8	0.0	1,371,518	-
Total/Composite	<u>32,258,482</u>	<u>2,359,386</u>	<u>22.8</u>	<u>21.8</u>	<u>0.0</u>	<u>1,371,518</u>	<u>21.8</u>	<u>0.0</u>	<u>1,371,518</u>	<u>-</u>
E321 Structures & Improvements										
Monticello	137,686,396	90,769,539	22.8	21.8	0.0	2,152,149	21.8	0.0	2,152,149	-
Monticello Interim Storage	22,554,585	272,923	22.8	21.8	0.0	1,022,095	21.8	0.0	1,022,095	-
Prairie Island Unit 1 & 2	194,783,541	165,908,752	6.3	5.3	0.0	5,448,073	5.3	0.0	5,448,073	-
PI Interim Storage	11,938,940	10,853,309	6.3	5.3	0.0	204,836	5.3	0.0	204,836	-
Total/Composite	<u>366,963,462</u>	<u>267,804,523</u>	<u>12.2</u>	<u>11.2</u>	<u>0.0</u>	<u>8,827,153</u>	<u>11.2</u>	<u>0.0</u>	<u>8,827,153</u>	<u>-</u>
E322 Reactor Plant Equipment										
Monticello	308,784,142	232,331,242	22.8	21.8	0.0	3,507,014	21.8	0.0	3,507,014	-
Monticello Interim Storage	15,275,752	184,933	22.8	21.8	0.0	692,239	21.8	0.0	692,239	-
Prairie Island Unit 1 & 2	488,604,664	315,419,000	6.3	5.3	0.0	32,676,540	5.3	0.0	32,676,540	-
PI Interim Storage	47,285,403	24,817,205	6.3	5.3	0.0	4,239,283	5.3	0.0	4,239,283	-
Total/Composite	<u>859,949,961</u>	<u>572,752,381</u>	<u>8.0</u>	<u>7.0</u>	<u>0.0</u>	<u>41,115,076</u>	<u>7.0</u>	<u>0.0</u>	<u>41,115,076</u>	<u>-</u>
E323 Turbogenerator Units										
Monticello	56,932,680	37,733,003	22.8	21.8	0.0	880,719	21.8	0.0	880,719	-
Prairie Island Unit 1 & 2	168,814,723	121,626,052	6.3	5.3	0.0	8,903,523	5.3	0.0	8,903,523	-
Total/Composite	<u>225,747,402</u>	<u>159,359,055</u>	<u>7.8</u>	<u>6.8</u>	<u>0.0</u>	<u>9,784,242</u>	<u>6.8</u>	<u>0.0</u>	<u>9,784,242</u>	<u>-</u>

**Xcel Energy**  
**Comparison of Present and Proposed Lives**

**Electric Nuclear Production**

	Plant Balance 1/1/2009 (1)	Reserve Balance 1/1/2009 (2)	Present				Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
<b>E324 Accessory Electric Equipment</b>										
Monticello	41,286,093	31,686,680	22.8	21.8	0.0	440,340	21.8	0.0	440,340	-
Prairie Island Unit 1 & 2	194,739,283	150,232,656	6.3	5.3	0.0	8,397,477	5.3	0.0	8,397,477	-
<b>Total/Composite</b>	<b>236,025,377</b>	<b>181,919,336</b>	<b>7.1</b>	<b>6.1</b>	<b>0.0</b>	<b>8,837,817</b>	<b>6.1</b>	<b>0.0</b>	<b>8,837,817</b>	<b>-</b>
<b>E325 Miscellaneous Power Plant Equipment</b>										
Monticello	53,099,790	39,111,793	22.8	21.8	0.0	641,651	21.8	0.0	641,651	-
Prairie Island Unit 1 & 2	67,976,424	58,376,558	6.3	5.3	0.0	1,811,295	5.3	0.0	1,811,295	-
<b>Total/Composite</b>	<b>121,076,214</b>	<b>97,488,351</b>	<b>10.6</b>	<b>9.6</b>	<b>0.0</b>	<b>2,452,947</b>	<b>9.6</b>	<b>0.0</b>	<b>2,452,947</b>	<b>-</b>
<b>Total Nuclear Production</b>	<b>1,842,020,897</b>	<b>1,281,683,033</b>	<b>8.7</b>	<b>7.7</b>	<b>0.0</b>	<b>72,388,753</b>	<b>7.7</b>	<b>0.0</b>	<b>72,388,753</b>	<b>-</b>

Xcel Energy  
Comparison of Present and Proposed Lives

Electric Hydro Production

	Plant Balance 1/1/2009 (1)	Reserve Balance 1/1/2009 (2)	Present				Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
<b>E302 Franchises &amp; Consents</b>										
Hennepin Island	2,857,039	168,545	26.2	25.2	0.0	106,686	25.2	0.0	106,686	-
<b>Total/Composite</b>	<b>2,857,039</b>	<b>168,545</b>	<b>0.0</b>	<b>25.2</b>	<b>0.0</b>	<b>106,686</b>	<b>25.2</b>	<b>0.0</b>	<b>106,686</b>	<b>-</b>
<b>E331 Structures &amp; Improvements</b>										
Hennepin Island	464,281	480,507	26.2	25.2	-30.0	4,883	25.2	-30.0	4,883	-
Lower Dam	42,016	47,371	26.2	25.2	-30.0	288	25.2	-30.0	288	-
<b>Total/Composite</b>	<b>506,297</b>	<b>527,877</b>	<b>26.2</b>	<b>25.2</b>	<b>-30.0</b>	<b>5,171</b>	<b>25.2</b>	<b>-30.0</b>	<b>5,171</b>	<b>-</b>
<b>E332 Reservoirs, Dams &amp; Waterways</b>										
Hennepin Island	1,231,366	489,795	26.2	25.2	-30.0	44,087	25.2	-30.0	44,087	-
Lower Dam	762,902	762,831	26.2	25.2	-30.0	9,085	25.2	-30.0	9,085	-
Upper Dam	4,491,476	2,644,317	26.2	25.2	-30.0	126,770	25.2	-30.0	126,770	-
<b>Total/Composite</b>	<b>6,485,744</b>	<b>3,896,943</b>	<b>26.2</b>	<b>25.2</b>	<b>-30.0</b>	<b>179,941</b>	<b>25.2</b>	<b>-30.0</b>	<b>179,941</b>	<b>-</b>
<b>E333 Water Wheels, Turbines &amp; Generators</b>										
Hennepin Island	1,105,306	1,093,276	26.2	25.2	-30.0	13,636	25.2	-30.0	13,636	-
<b>Total/Composite</b>	<b>1,105,306</b>	<b>1,093,276</b>	<b>26.2</b>	<b>25.2</b>	<b>-30.0</b>	<b>13,636</b>	<b>25.2</b>	<b>-30.0</b>	<b>13,636</b>	<b>-</b>
<b>E334 Accessory Electric Equipment</b>										
Hennepin Island	349,415	256,632	26.2	25.2	-30.0	7,842	25.2	-30.0	7,842	-
<b>Total/Composite</b>	<b>349,415</b>	<b>256,632</b>	<b>26.2</b>	<b>25.2</b>	<b>-30.0</b>	<b>7,842</b>	<b>25.2</b>	<b>-30.0</b>	<b>7,842</b>	<b>-</b>
<b>E335 Miscellaneous Power Plant Equipment</b>										
Hennepin Island	37,779	37,242	26.2	25.2	-30.0	471	25.2	-30.0	471	-
Upper Dam	23,046	23,000	26.2	25.2	-30.0	276	25.2	-30.0	276	-
<b>Total/Composite</b>	<b>60,824</b>	<b>60,242</b>	<b>26.2</b>	<b>25.2</b>	<b>-30.0</b>	<b>747</b>	<b>25.2</b>	<b>-30.0</b>	<b>747</b>	<b>-</b>
<b>Total Hydro Production</b>	<b>11,364,625</b>	<b>6,003,516</b>	<b>26.2</b>	<b>25.2</b>	<b>-30.0 *</b>	<b>314,023</b>	<b>25.2</b>	<b>-30.0 *</b>	<b>314,023</b>	<b>-</b>

\* Composite Net Salvage % excludes E302

**Xcel Energy**  
**Comparison of Present and Proposed Lives**

**Electric Other Production**

	Plant Balance 1/1/2009 (1)	Reserve Balance 1/1/2009 (2)	Present				Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
<b>E340.1 Wind Rights</b>										
Grand Meadow Wind Farm	8,680,050	43,039	25.0	24.9	0.0	346,868	24.9	0.0	346,868	-
<b>Total/Composite</b>	<b>8,680,050</b>	<b>43,039</b>	<b>25.9</b>	<b>24.9</b>	<b>0.0</b>	<b>346,868</b>	<b>24.9</b>	<b>0.0</b>	<b>346,868</b>	<b>-</b>
<b>E341 Structures &amp; Improvements</b>										
Angus C. Anson	7,432,379	4,004,936	27.4	26.4	-10.0	157,980	26.4	-10.0	157,980	-
Black Dog Unit 5	15,361,662	2,929,632	24.0	23.0	-30.0	740,893	23.0	-30.0	740,893	-
Blue Lake	1,587,263	1,114,566	27.4	26.4	-25.0	32,936	26.4	-25.0	32,936	-
Grand Meadow Wind Farm	5,387,134	29,383	25.0 *	24.9	-10.0	236,806	24.9	-10.0	236,806	-
Granite City	1,241,718	1,630,022	5.0	4.0	-60.0	89,182	4.0	-60.0	89,182	-
High Bridge	10,535,121	3,666,190	30.0 *	29.4	-10.0	269,471	29.4	-10.0	269,471	-
Inver Hills	1,248,689	1,299,918	9.0	8.0	-30.0	40,422	8.0	-30.0	40,422	-
Key City	1,002,265	1,122,677	5.0	4.0	-20.0	20,010	4.0	-20.0	20,010	-
<b>Total/Composite</b>	<b>43,796,231</b>	<b>15,797,324</b>	<b>24.1</b>	<b>23.1</b>	<b>-19.8</b>	<b>1,587,700</b>	<b>23.1</b>	<b>-19.8</b>	<b>1,587,700</b>	<b>-</b>
<b>E342 Fuel Holders, Producers &amp; Accessories</b>										
Angus C. Anson Unit 2 & 3	1,094,780	660,085	11.8	10.8	0.0	40,250	10.8	0.0	40,250	-
Black Dog Unit 5	2,794,018	597,254	24.0	23.0	0.0	95,511	23.0	0.0	95,511	-
Blue Lake Units 1 thru 4	1,311,529	1,060,363	5.0	4.0	0.0	62,792	4.0	0.0	62,792	-
Granite City	416,373	406,784	5.0	4.0	0.0	2,397	4.0	0.0	2,397	-
High Bridge	4,404,687	161,031	30.0 *	29.4	-10.0	159,324	29.4	-10.0	159,324	-
Inver Hills	2,903,525	2,073,498	9.0	8.0	0.0	103,753	8.0	0.0	103,753	-
Key City	242,384	280,221	5.0	4.0	-20.0	2,660	4.0	-20.0	2,660	-
<b>Total/Composite</b>	<b>13,167,295</b>	<b>5,239,236</b>	<b>19.0</b>	<b>18.0</b>	<b>-3.7</b>	<b>466,687</b>	<b>18.0</b>	<b>-3.7</b>	<b>466,687</b>	<b>-</b>

Xcel Energy  
Comparison of Present and Proposed Lives

Electric Other Production

	Plant Balance 1/1/2009 (1)	Reserve Balance 1/1/2009 (2)	Present			Depreciation Expense (6)	Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) (4)	Net Salv % (5)		Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
<b>E344 Generators</b>										
Alliant Tech	467,475	409,004	4.8	3.8	0.0	15,387	3.8	0.0	15,387	-
Angus C. Anson Unit 2 & 3	66,388,469	35,726,024	11.8	10.8	0.0	2,839,115	10.8	0.0	2,839,115	-
Angus C. Anson Unit 4	32,254,162	3,979,236	27.4	26.4	0.0	1,071,020	26.4	0.0	1,071,020	-
Black Dog Unit 5	93,477,121	13,639,627	24.0	23.0	0.0	3,471,195	23.0	0.0	3,471,195	-
Blue Lake Units 1 thru 4	21,096,786	20,017,874	5.0	4.0	0.0	269,728	4.0	0.0	269,728	-
Blue Lake Unit 7 & 8	59,829,027	7,359,618	27.4	26.4	0.0	1,987,478	26.4	0.0	1,987,478	-
Grand Meadow Wind Farm	180,344,064	983,642	25.0 *	24.9	-10.0	7,927,503	24.9	-10.0	7,927,503	-
Granite City	6,286,537	6,108,862	5.0	4.0	0.0	44,419	4.0	0.0	44,419	-
High Bridge	336,918,316	12,620,607	30.0 *	29.4	-10.0	12,176,515	29.4	-10.0	12,176,515	-
Inver Hills	46,117,559	40,244,827	9.0	8.0	0.0	734,092	8.0	0.0	734,092	-
Key City	5,374,748	6,233,662	5.0	4.0	-20.0	54,009	4.0	-20.0	54,009	-
United Hospital	2,031,625	1,333,801	9.7	8.7	0.0	80,210	8.7	0.0	80,210	-
<b>Total/Composite</b>	<b>850,585,889</b>	<b>148,656,784</b>	<b>25.6</b>	<b>24.6</b>	<b>-6.2</b>	<b>30,670,670</b>	<b>24.6</b>	<b>-6.2</b>	<b>30,670,670</b>	<b>-</b>
<b>E345 Accessory Electric Equipment</b>										
Angus C. Anson Unit 2 & 3	3,170,389	1,738,562	11.8	10.8	0.0	132,577	10.8	0.0	132,577	-
Angus C. Anson Unit 4	4,598,891	517,317	27.4	26.4	0.0	154,605	26.4	0.0	154,605	-
Black Dog Unit 5	8,219,152	1,595,043	24.0	23.0	0.0	288,005	23.0	0.0	288,005	-
Blue Lake Units 1 thru 4	1,398,426	1,310,377	5.0	4.0	0.0	22,012	4.0	0.0	22,012	-
Blue Lake Unit 7 & 8	7,849,102	969,474	27.4	26.4	0.0	260,592	26.4	0.0	260,592	-
Grand Meadow Wind Farm	11,521,155	62,839	25.0 *	24.9	-10.0	506,443	24.9	-10.0	506,443	-
Granite City	594,382	431,631	5.0	4.0	0.0	40,688	4.0	0.0	40,688	-
High Bridge	6,216,832	920,460	30.0 *	29.4	-10.0	201,294	29.4	-10.0	201,294	-
Inver Hills	2,234,187	1,714,914	9.0	8.0	0.0	64,909	8.0	0.0	64,909	-
Key City	1,702,722	1,913,048	5.0	4.0	-20.0	32,554	4.0	-20.0	32,554	-
<b>Total/Composite</b>	<b>47,505,238</b>	<b>11,173,667</b>	<b>23.6</b>	<b>22.6</b>	<b>-4.5</b>	<b>1,703,679</b>	<b>22.6</b>	<b>-4.5</b>	<b>1,703,679</b>	<b>-</b>

**Xcel Energy  
Comparison of Present and Proposed Lives**

**Electric Other Production**

	Plant Balance 1/1/2009 (1)	Reserve Balance 1/1/2009 (2)	Present				Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
E346 Miscellaneous Power Plant Equipment										
Angus C. Anson Unit 2 & 3	1,194,440	545,778	11.8	10.8	0.0	60,061	10.8	0.0	60,061	-
Black Dog Unit 5	1,276,475	277,120	24.0	23.0	0.0	43,450	23.0	0.0	43,450	-
Blue Lake Units 1 thru 4	424,921	368,507	5.0	4.0	0.0	14,104	4.0	0.0	14,104	-
Grand Meadow Wind Farm	195,269	1,065	25.0 *	24.9	-10.0	8,584	24.9	-10.0	8,584	-
Granite City	13,279	13,279	5.0	4.0	0.0	-	4.0	0.0	-	-
High Bridge	542,615	15,826	30.0 *	29.4	-10.0	19,764	29.4	-10.0	19,764	-
Inver Hills	597,816	581,500	9.0	8.0	0.0	2,039	8.0	0.0	2,039	-
Key City	277,794	315,381	5.0	4.0	-20.0	4,493	4.0	-20.0	4,493	-
<b>Total/Composite</b>	<b>4,522,610</b>	<b>2,118,456</b>	<b>17.6</b>	<b>16.6</b>	<b>-2.9</b>	<b>152,495</b>	<b>16.6</b>	<b>-2.9</b>	<b>152,495</b>	<b>-</b>
<b>Total Other Production</b>	<b>968,257,314</b>	<b>183,028,507</b>	<b>25.3</b>	<b>24.3</b>	<b>-6.6</b>	<b>34,928,099</b>	<b>24.3</b>	<b>-6.6</b>	<b>34,928,099</b>	<b>-</b>

\* Remaining Life (Yrs) from In-Service Date

**Xcel Energy**  
**Comparison of Present and Proposed Lives**

**Electric Other Production - Riverside MERP**

	Plant Balance 1/1/2009 (1)	Reserve Balance 1/1/2009 (2)	Present			Proposed			Proposed Less Present Expense (10)	
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)		7.5 Months Depreciation Expense (9)
<b>E341 Structures &amp; Improvements</b>										
Riverside 7&8 Existing										
Balance 1/1/09	27,805,737	19,763,593								
4.5 Months Depreciation		850,206								
Estimated Removal		(9,305,033)								
Balance 5/31/09	27,805,737	11,308,766	7.0	6.0	-20.0	2,450,902	30.0	-10.0	401,616	(2,049,287)
Riverside MERP plant	68,496,380	-	0.0	0.0	0.0	-	30.0	-10.0	1,569,709	1,569,709
<b>E342 Fuel Holders, Producers &amp; Accessories</b>										
Riverside 7 Existing										
Balance 1/1/09	35,891,759	31,758,198								
4.5 Months Depreciation		2,583,475								
Balance 5/31/09	35,891,759	34,341,673	1.6	0.6	0.0	1,550,085	30.0	-10.0	107,068	(1,443,018)
Riverside 8 Existing	37,845,363	37,845,363	0.9	0.0	0.0	-				
Riverside MERP plant	45,941,084	-	0.0	0.0	0.0	-	30.0	-10.0	1,052,816	1,052,816
<b>E344 Generators</b>										
Riverside 7 Existing										
Balance 1/1/09	19,181,475	14,628,146								
4.5 Months Depreciation		284,583								
Balance 5/31/09	19,181,475	14,912,729	7.0	6.0	0.0	474,305	30.0	-10.0	128,894	(345,411)
Riverside 8 Existing	13,055,487	13,055,487	0.9	0.0	0.0	-				
Riverside MERP plant	110,170,177	-	0.0	0.0	0.0	-	30.0	-10.0	2,524,733	2,524,733

**Xcel Energy  
Comparison of Present and Proposed Lives**

**Electric Other Production - Riverside MERP**

	Plant Balance 1/1/2009 (1)	Reserve Balance 1/1/2009 (2)	Present				Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	7.5 Months Depreciation Expense (9)	
<b>E345 Accessory Electric Equipment</b>										
Riverside 7 Existing										
Balance 1/1/09	13,377,539	10,307,704								
4.5 Months Depreciation		191,865								
Balance 5/31/09	13,377,539	10,499,569	7.0	6.0	0.0	319,774	30.0	-10.0	87,828	(231,947)
Riverside 8 Existing	4,723,684	4,723,684	0.9	0.0	0.0	-				
Riverside MERP plant	30,273,766	-	0.0	0.0	0.0	-	30.0	-10.0	693,774	693,774
<b>E346 Miscellaneous Power Plant Equipment</b>										
Riverside 7 Existing										
Balance 1/1/09	4,080,239	3,819,473								
4.5 Months Depreciation		162,979								
Balance 5/31/09	4,080,239	3,982,452	1.6	0.6	0.0	97,787	30.0	-10.0	10,538	(87,250)
Riverside 8 Existing	1,690,240	1,690,240	0.9	0.0	0.0	-				
Riverside MERP plant	3,692,058	-	0.0	0.0	0.0	-	30.0	-10.0	84,610	84,610
<b>Total Riverside MERP</b>	<b>416,224,988</b>	<b>132,359,963</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,892,855</b>	<b>30.0</b>	<b>-10.0</b>	<b>6,661,584</b>	<b>1,768,730</b>

**Xcel Energy**  
**Comparison of Present and Proposed Lives**

**Electric Other Production - Wind2Battery System**

	Plant Balance Dec 2009 (1)	Reserve Balance Dec 2009 (2)	Present				Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	1/2 Month Depreciation Expense (9)	
..... E342 Fuel Holders, Producers & Accessories .....										
Wind2Battery System	3,877,586	-	0.0	0.0	0.0	-	15.0	0.0	10,771	10,771
<b>Total Wind2Battery System</b>	<b>3,877,586</b>	<b>-</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>	<b>15.0</b>	<b>0.0</b>	<b>10,771</b>	<b>10,771</b>

**Xcel Energy  
Comparison of Present and Proposed Lives**

**Gas Production**

	Plant Balance 1/1/2009 (1)	Reserve Balance 1/1/2009 (2)	Present				Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
<b>G305 Structures &amp; Improvements</b>										
Grand Forks	197,902	220,919	5.0	4.0	-15.0	1,667	4.0	-15.0	1,667	-
Maplewood	952,431	726,507	8.0	7.0	-17.0	55,405	7.0	-17.0	55,405	-
Sibley	776,690	691,882	8.0	7.0	-1.0	13,225	7.0	-1.0	13,225	-
Wescott	787,866	716,846	10.0	9.0	-3.0	10,517	9.0	-3.0	10,517	-
<b>Total/Composite</b>	<b>2,714,889</b>	<b>2,356,155</b>	<b>8.2</b>	<b>7.2</b>	<b>-8.2</b>	<b>80,815</b>	<b>7.2</b>	<b>-8.2</b>	<b>80,815</b>	<b>-</b>
<b>G311 LP Gas Equipment</b>										
Grand Forks	822,226	734,355	5.0	4.0	4.0	13,745	4.0	4.0	13,745	-
Maplewood	3,520,342	2,477,169	8.0	7.0	8.0	108,792	7.0	8.0	108,792	-
Sibley	3,864,453	2,674,632	8.0	7.0	8.0	125,809	7.0	8.0	125,809	-
Wescott	4,380,384	3,512,662	10.0	9.0	1.0	91,546	9.0	1.0	91,546	-
<b>Total/Composite</b>	<b>12,587,405</b>	<b>9,398,818</b>	<b>8.4</b>	<b>7.4</b>	<b>5.3</b>	<b>339,893</b>	<b>7.4</b>	<b>5.3</b>	<b>339,893</b>	<b>-</b>
<b>G320 Other Equipment</b>										
Grand Forks	8,669	9,908	5.0	4.0	-23.0	189	4.0	-23.0	189	-
Maplewood	203,004	189,853	8.0	7.0	0.0	1,879	7.0	0.0	1,879	-
Sibley	259,163	230,395	8.0	7.0	-1.0	4,480	7.0	-1.0	4,480	-
Wescott	217,356	202,373	10.0	9.0	3.0	940	9.0	3.0	940	-
<b>Total/Composite</b>	<b>688,192</b>	<b>632,529</b>	<b>8.2</b>	<b>7.2</b>	<b>0.3</b>	<b>7,488</b>	<b>7.2</b>	<b>0.3</b>	<b>7,488</b>	<b>-</b>
<b>Total Gas Production</b>	<b>15,990,486</b>	<b>12,387,502</b>	<b>8.4</b>	<b>7.4</b>	<b>2.8</b>	<b>428,196</b>	<b>7.4</b>	<b>2.8</b>	<b>428,196</b>	<b>-</b>

**Xcel Energy**  
**Comparison of Present and Proposed Lives**

**Gas Storage**

	Plant Balance 1/1/2009 (1)	Reserve Balance 1/1/2009 (2)	Present				Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
G361 Structures & Improvements										
Wescott	4,763,444	4,493,406	10.0	9.0	-10.0	82,931	9.0	-10.0	82,931	-
G362 Gas Holders										
Wescott	8,169,167	6,946,455	10.0	9.0	5.0	90,473	9.0	5.0	90,473	-
G363 Purification Equipment										
Wescott	1,174,275	1,046,313	10.0	9.0	1.0	12,913	9.0	1.0	12,913	-
G363.1 Liquefaction Equipment										
Wescott	2,911,135	1,906,797	10.0	9.0	2.0	105,124	9.0	2.0	105,124	-
G363.2 Vaporizing Equipment										
Wescott	9,097,656	3,639,657	20.0	19.0	2.0	277,687	19.0	2.0	277,687	-
G363.3 Compressor Equipment										
Wescott	4,191,917	3,845,167	10.0	9.0	2.0	29,212	9.0	2.0	29,212	-
G363.4 Measuring & Regulating Equipment										
Wescott	45,363	40,294	10.0	9.0	6.0	261	9.0	6.0	261	-
G363.5 Other Equipment										
Wescott	3,652,689	2,854,797	10.0	9.0	0.0	88,655	9.0	0.0	88,655	-
<b>Total Gas Storage</b>	<b>34,005,646</b>	<b>24,772,885</b>	<b>14.0</b>	<b>13.0</b>	<b>0.8</b>	<b>687,256</b>	<b>13.0</b>	<b>0.8</b>	<b>687,256</b>	<b>-</b>

**Northern States Power Company  
2008 Plant In-service  
Electric Utility**

FERC Account	Utility Account	Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
<b>Steam</b>								
310	10310001	Land & Land Rights - Fee	10,164,962			-825,987		9,338,974
310	10310002	Land & Land Rights - Other	29,849			-19,993		9,856
311	10311000	Structures & Improvements	315,805,024	2,259,068	862,461	-6,431,796		312,494,757
312	10312000	Boiler Plant Equipment	1,327,035,046	17,336,162	-29,400,641	-1,496,975		1,313,473,593
314	10314000	Turbogenerator Units	298,720,696	12,545,487	-5,741,541	3,350,958		308,875,600
315	10315000	Accessory Electric Equipment	165,643,685	13,839,865	-4,279,408	-35,820		175,168,322
316	10316000	Miscellaneous Power Plant Equipment	51,061,086	58,055	-499,510	29,310		50,648,941
	Total		2,168,460,348	46,038,638	-39,058,639	-5,430,303	0	2,170,010,044
<b>Nuclear</b>								
302	10302002	Franchises & Consents	32,269,486	-11,005				32,258,482
320	10320001	Land & Land Rights - Fee	1,168,737					1,168,737
320	10320002	Land and Land Rights - Other	1,729					1,729
321	10321000	Structures & Improvements	336,815,523	31,871,938	-1,000,374	-723,625		366,963,462
322	10322000	Reactor Plant Equipment	825,778,428	42,369,249	-3,900,166	-4,297,551		859,949,961
323	10323000	Turbogenerator Units	204,828,813	21,531,335	-1,823,185	1,210,439		225,747,402
324	10324000	Accessory Electric Equipment	216,076,984	272,869	-237,929	19,913,452		236,025,377
325	10325000	Miscellaneous Power Plant Equipment	149,949,647	3,728,372	-14,807,514	-17,794,291		121,076,214
	Total		1,766,889,349	99,762,759	-21,769,168	-1,691,576	0	1,843,191,364
<b>Hydro</b>								
302	10302001	Franchises & Consents	2,836,397	20,642				2,857,039
330	10330001	Land & Land Rights - Fee	298,638					298,638
330	10330012	Land & Land Rights - Other	1,400,213					1,400,213
331	10331000	Structures & Improvements	545,449		-1,228			544,221
332	10332000	Reservoirs, Dams & Waterways	6,650,135	81,213				6,731,348
333	10333000	Water Wheels, Turbines & Generators	1,105,306					1,105,306
334	10334000	Accessory Electric Equipment	357,753		-8,338			349,415
335	10335000	Miscellaneous Power Plant Equipment	60,824					60,824
	Total		13,254,716	101,855	-9,566	0	0	13,347,005
<b>Other</b>								
340	10340001	Land & Land Rights - Fee	1,569,253	2,157,453		825,987		4,552,693
340	10340002	Land & Land Rights - Other	10,368,887					10,368,887
340	10340045	Wind Rights	0	8,680,050				8,680,050
341	10341000	Structures & Improvements	16,642,677	12,570,898	-8,359	14,708,245		43,913,462
342	10342000	Fuel Holders, Producers & Accessories	10,054,297	71,157		3,136,108		13,261,562
344	10344000	Generators	350,140,975	522,514,036	-819,603	-18,257,081		853,578,326
344	10344010	Photovoltaics - CIP Equipment	306,139					306,139
345	10345000	Accessory Electric Equipment	25,495,039	17,222,959	-46,614	5,163,319		47,834,703
346	10346000	Miscellaneous Power Plant Equipment	4,300,848	737,893		-345,974		4,692,766
	Total		418,878,115	563,954,446	-874,576	5,230,605	0	987,188,589
<b>Utility Total</b>			4,367,482,527	709,857,697	-61,711,949	-1,891,274	0	5,013,737,001

**Xcel Energy**  
**2008 Plant In-service**  
**Gas Utility**

FERC Account	Utility Account	Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
<b>Production</b>								
304	20304001	Land & Land Rights - Fee	787,290					787,290
304	20304002	Land & Land Rights - Other	34,537					34,537
305	20305000	Structures & Improvements	2,658,008	60,431	-3,550			2,714,889
311	20311000	LP Gas Equipment	11,784,445	1,130,552	-23,334			12,891,663
320	20320000	Other Equipment	688,192					688,192
	Total		15,952,474	1,190,982	-26,884	0	0	17,116,572
<b>Storage</b>								
360	20360001	Land & Land Rights - Fee	0					0
360	20360002	Land & Land Rights - Other	11,264					11,264
361	20361000	Structures & Improvements	4,719,382	57,060	-12,998			4,763,444
362	20362000	Gas Holders	8,173,390		-4,222			8,169,167
363	20363000	Purification Equipment	1,166,037	8,238				1,174,275
363.1	20363100	Liquefaction Equipment	2,811,486	99,649				2,911,135
363.2	20363200	Vaporizing Equipment	8,423,026	674,630				9,097,656
363.3	20363300	Compressor Equipment	4,191,917					4,191,917
363.4	20363400	Measuring & Regulating Equipment	45,363					45,363
363.5	20363500	Other Equipment	3,326,970	325,719				3,652,689
	Total		32,868,835	1,165,296	-17,220	0	0	34,016,911
<b>Utility Total</b>			48,821,308	2,356,278	-44,104	0	0	51,133,483

**\* Retirement Reconciliation**

FERC Acct 311 Retirement Reversal of \$1.4 million for the A.S. King Steam Plant under MERP, off-set by normal retirements of over \$500 thousand.

**\*\* Plant Transfer Reconciliation**

FERC Acct 311 transfer of assets of \$3.3 million from High Bridge Steam to FERC Acct 341 High Bridge other production plant under MERP.

Reclassification of assets due to unitization (pricing assets from FERC Acct 106 to FERC Acct 101) of \$3.6 million from FERC Acct 311 to FERC Acct 314 - Sherco Units 1 & 2 steam production plant.

Reclassification of assets due to unitization of two \$9 million projects \$3.6 million from FERC Acct 325 to FERC Acct 324 - Prairie Island nuclear production plant.

Reclassification of assets due to unitization of \$1.2 million from FERC Acct 342 to FERC Acct 345 - Black Dog Unit 5 other production plant.

Reclassification of assets due to unitization from FERC Acct 344 to FERC Acct 341 assets totalling \$11.4 million, FERC Acct 345 assets totalling \$2.8 million, and FERC Acct 342 assets totalling \$4.3 million

Northern States Power Company  
2008 Analysis of Depreciation Reserve  
Electric Utility

FERC Account	Utility Account	Account Description	Beginning Balance	Credits		Debits		Transfers Adjustment and Other Credits (Debits)	Ending Balance
				Accruals	Gross Salvage	Retirements	Cost of Removal		
<b>Steam</b>									
311	10311000	Structures & Improvements	246,555,258	11,076,065	758	-862,461	116,299	-9,244,559	249,133,684
312	10312000	Boiler Plant Equipment	658,971,130	40,417,667	217,674	29,400,641	7,012,919	-885,559	662,307,351
314	10314000	Turbogenerator Units	165,907,401	9,604,221	6,667	5,741,541	1,079,140	307,391	169,004,999
315	10315000	Accessory Electric Equipment	93,575,525	4,828,675	0	4,279,408	72,804	-639,955	93,412,033
316	10316000	Miscellaneous Power Plant Equipment	35,956,244	1,482,881	19,644	499,510	42,900	-122,307	36,794,053
Total			1,200,965,557	67,409,509	244,743	39,058,639	8,324,063	-10,584,988	1,210,652,120
<b>Nuclear</b>									
302	10302002	Franchises & Consents	983,591	1,374,716				1,079	2,359,386
321	10321000	Structures & Improvements	261,458,561	7,611,996	0	1,000,374	144,578	-121,082	267,804,523
322	10322000	Reactor Plant Equipment	538,824,853	38,466,117	0	3,900,166	668,218	29,794	572,752,381
323	10323000	Turbogenerator Units	153,731,999	7,785,768	0	1,823,185	379,516	43,988	159,359,055
324	10324000	Accessory Electric Equipment	171,274,077	7,105,611	0	237,929	20,337	3,797,914	181,919,336
325	10325000	Miscellaneous Power Plant Equipment	113,208,539	3,749,345	0	14,807,514	153,434	-4,508,585	97,488,351
Total			1,239,481,620	66,093,554	0	21,769,168	1,366,083	-756,891	1,281,683,033
<b>Hydro</b>									
302	10302001	Franchises & Consents	61,574	106,971	0	0	0	0	168,545
331	10331000	Structures & Improvements	584,102	4,573	0	1,228	17,853	0	569,594
332	10332000	Reservoirs, Dams & Waterways	4,002,657	176,731	0	0	0	0	4,179,388
333	10333000	Water Wheels, Turbines & Generators	1,079,622	13,654	0	0	0	0	1,093,276
334	10334000	Accessory Electric Equipment	264,923	7,776	0	8,338	7,730	0	256,632
335	10335000	Miscellaneous Power Plant Equipment	59,494	748	0	0	0	0	60,242
Total			6,052,372	310,453	0	9,566	25,582	0	6,327,678
<b>Other</b>									
340	10340045	Wind Rights	0	43,039	0	0	0	0	43,039
341	10341000	Structures & Improvements	9,920,083	1,080,938	0	8,359	10,695	4,979,481	15,961,447
342	10342000	Fuel Holders, Producers & Accessories	5,114,869	421,340	0	0	0	-165,000	5,371,209
344	10344000	Generators	130,612,205	19,099,037	2,328,148	819,603	46,352	3,205,676	154,379,111
344	10344010	Photovoltaics - CIP Equipment	306,139	0	0	0	0	0	306,139
345	10345000	Accessory Electric Equipment	9,011,489	1,112,184	1,000	46,614	25,640	1,582,499	11,634,918
346	10346000	Miscellaneous Power Plant Equipment	2,257,570	139,443	0	0	0	-40,338	2,356,675
Total			157,222,355	21,895,981	2,329,148	874,576	82,686	9,562,317	190,052,538
<b>Utility Total</b>			2,603,721,905	155,709,498	2,573,891	61,711,949	9,798,414	-1,779,562	2,688,715,368

Northern States Power Company  
2008 Analysis of Depreciation Reserve  
Gas Utility

FERC Account	Utility Account	Account Description	Beginning Balance	Credits		Debits		Transfers Adjustments and Other Credits (Debits)	Ending Balance
				Accruals	Gross Salvage	Retirements	Cost of Removal		
<b>Production</b>									
305	20305000	Structures & Improvements	2,288,149	71,556	0	3,550	0	0	2,356,155
311	20311000	LP Gas Equipment	9,500,154	201,976	0	23,334	10,009	0	9,668,787
320	20320000	Other Equipment	625,113	7,416	0	0	0	0	632,529
	Total		12,413,416	280,948	0	26,884	10,009	0	12,657,472
<b>Storage</b>									
361	20361000	Structures & Improvements	4,438,581	81,617	0	12,998	13,794	0	4,493,406
362	20362000	Gas Holders	6,860,625	90,065	0	4,222	12	0	6,946,455
363	20363000	Purification Equipment	1,069,885	7,583	0	0	0	0	1,077,468
363.1	20363100	Liquefaction Equipment	1,812,430	94,366	0	0	0	0	1,906,797
363.2	20363200	Vaporizing Equipment	3,395,247	244,409	0	0	0	0	3,639,657
363.3	20363300	Compressor Equipment	3,816,079	29,087	0	0	0	0	3,845,167
363.4	20363400	Measuring & Regulating Equipment	40,034	260	0	0	0	0	40,294
363.5	20363500	Other Equipment	2,796,728	58,069	0	0	0	0	2,854,797
	Total		24,229,610	605,457	0	17,220	13,806	0	24,804,040
<b>Utility Total</b>			36,643,026	886,405	0	44,104	23,815	0	37,461,512

\* Retirement Reconciliation

FERC Acct 311 Retirement Reversal (\$1.4 million) for the A.S. King Steam Plant under MERP, off-set by normal retirements of over \$500 thousand.

\*\* Reserve Transfer Reconciliation

Transfer of plant assets triggers a coresponding transfer of reserves. See Attachment C for information on significant transfers.

Northern States Power Company  
2008 Summary of Annual Depreciation Accruals  
Electric Utility

FERC Account	Utility Account	Account Description	Beginning Plant	Est. Future Net Salvage		Beginning Depreciation	Net Balance	Depr Life (Yrs)	Annual Accrual	Depr Rate	Reserve Ratio
			Balance	%	Amount	Reserve					
<b>Steam</b>											
311	10311000	Structures & Improvements	315,805,024	-27.5%	-86,694,801	246,555,258	155,944,568	14.9	11,076,065	N/A	61.26%
312	10312000	Boiler Plant Equipment	1,327,035,046	-0.4%	-4,825,453	658,971,130	672,889,370	18.2	40,417,667	N/A	49.48%
314	10314000	Turbogenerator Units	298,720,696	-0.5%	-1,629,853	165,907,401	134,443,148	17.2	9,604,221	N/A	55.24%
315	10315000	Accessory Electric Equipment	165,643,685	-0.3%	-496,931	93,575,525	72,565,091	15.6	4,828,675	N/A	56.32%
316	10316000	Miscellaneous Power Plant Equipment	51,061,086	-0.5%	-255,305	35,956,244	15,360,147	14.2	1,482,881	N/A	70.07%
Total									67,409,509		
<b>Nuclear</b>											
302	10302002	Franchises & Consents	32,269,486	0%	0	983,591	31,285,895	21.8	1,374,716	N/A	3.05%
321	10321000	Structures & Improvements	336,815,523	0%	0	261,458,561	75,356,962	11.2	7,611,996	N/A	77.63%
322	10322000	Reactor Plant Equipment	825,778,428	0%	0	538,824,853	286,953,575	7.0	38,466,117	N/A	65.25%
323	10323000	Turbogenerator Units	204,828,813	0%	0	153,731,999	51,096,814	6.8	7,785,768	N/A	75.05%
324	10324000	Accessory Electric Equipment	216,076,984	0%	0	171,274,077	44,802,908	6.1	7,105,611	N/A	79.27%
325	10325000	Miscellaneous Power Plant Equipment	149,949,647	0%	0	113,208,539	36,741,107	9.6	3,749,345	N/A	75.50%
Total									66,093,554		
<b>Hydro</b>											
302	10302001	Franchises & Consents	2,836,397	0%	0	61,574	2,774,823	25.2	106,971	N/A	2.17%
331	10331000	Structures & Improvements	545,449	-30.0%	-163,635	584,102	124,982	25.2	4,573	N/A	82.37%
332	10332000	Reservoirs, Dams & Waterways	6,650,135	-30.0%	-1,995,041	4,002,657	-4,642,519	25.2	176,731	N/A	46.30%
333	10333000	Water Wheels, Turbines & Generators	1,105,306	-30.0%	-331,592	1,079,622	357,275	25.2	13,654	N/A	75.14%
334	10334000	Accessory Electric Equipment	357,753	-30.0%	-107,326	264,923	200,156	25.2	7,776	N/A	56.96%
335	10335000	Miscellaneous Power Plant Equipment	60,824	-30.0%	-18,247	59,494	19,578	25.2	748	N/A	75.24%
Total									310,453		
<b>Other</b>											
340	10340045	Wind Rights	0	0%	0	0	0	24.9	43,039		N/A
341	10341000	Structures & Improvements	16,642,677	-19.8%	-3,295,250	9,920,083	10,017,844	23.1	1,080,938	N/A	49.75%
342	10342000	Fuel Holders, Producers & Accessories	10,054,297	-3.7%	-372,009	5,114,869	5,311,437	18.0	421,340	N/A	49.06%
344	10344000	Generators	350,140,975	-6.2%	-21,708,740	130,612,205	241,237,510	24.6	19,099,037	N/A	35.12%
345	10345000	Accessory Electric Equipment	25,495,039	-4.5%	-1,147,277	9,011,489	17,630,827	22.6	1,112,184	N/A	33.82%
346	10346000	Miscellaneous Power Plant Equipment	4,300,848	-2.9%	-124,725	2,257,570	2,168,002	16.6	139,443	N/A	51.01%
Total									21,895,981		
<b>Utility Total</b>									155,709,498		

Northern States Power Company  
2008 Summary of Annual Depreciation Accruals  
Gas Utility

FERC Account	Utility Account	Account Description	Beginning Plant Balance	Est. Future Net Salvage		Beginning Depreciation Reserve	Net Balance	Depr Life (Yrs)	Annual Accrual	Depr Rate	Reserve Ratio
				%	Amount						
<b>Production</b>											
305	20305000	Structures & Improvements	2,658,008	-8.2%	-217,957	2,288,149	587,816	7.2	71,556	N/A	79.56%
311	20311000	LP Gas Equipment	11,784,445	5.3%	624,576	9,500,154	1,659,715	7.4	201,976	N/A	85.13%
320	20320000	Other Equipment	688,192	0.3%	2,065	625,113	61,015	7.2	7,416	N/A	91.11%
TOTAL									280,948		
<b>Storage</b>											
361	20361000	Structures & Improvements	4,719,382	-10%	-471,938	4,438,581	752,739	9.0	81,617	N/A	85.50%
362	20362000	Gas Holders	8,173,390	5%	408,669	6,860,625	904,095	9.0	90,065	N/A	88.36%
363	20363000	Purification Equipment	1,166,037	1%	11,660	1,069,885	84,492	9.0	7,583	N/A	92.68%
363	20363100	Liquefaction Equipment	2,811,486	2%	56,230	1,812,430	942,826	9.0	94,366	N/A	65.78%
363	20363200	Vaporizing Equipment	8,423,026	2%	168,461	3,395,247	4,859,318	19.0	244,409	N/A	41.13%
363	20363300	Compressor Equipment	4,191,917	2%	83,838	3,816,079	291,999	9.0	29,087	N/A	92.89%
363	20363400	Measuring & Regulating Equipment	45,363	6%	2,722	40,034	2,608	9.0	260	N/A	93.88%
363	20363500	Other Equipment	3,326,970	0%	0	2,796,728	530,242	9.0	58,069	N/A	84.06%
Total									605,457		
<b>Utility Total</b>									886,405		

**Northern States Power Company  
Resource Plan Comparison**

**Electric Utility**

<b>Electric Production Plant Facility</b>	<b>Proposed Depreciation Life on Current Investment</b>	<b>Resource Planning/Modeling End of Life</b>	<b>Rationale for Difference Between Depreciation Life and Resource Planning Period</b>
Black Dog 3 & 4	4	6.25	With the possible opportunity for repowering within the 2013-2015 timeframe, current investment plus maintenance and future capital expenditures should keep these assets providing the expected capacity through the 15 year planning period. However, the repowering opportunity is still under review.
High Bridge	29.4	Beyond the end of resource planning period (2008-2022) (38yrs 2047)	Actual in-service date was May 2008. Approved initial remaining book life for High Bridge was 30 years. However, the Resource Plan model uses a 39 year study period. As both the actual depreciation life and study period are beyond the 15 year Resource Planning Period, we see no need for further reconciliation at this time.
Allen S. King	28.5	Beyond the end of resource planning period (2008-2022) (38yrs 2047)	In-service date for the rebuilt plant was July 2007 with an approved remaining life of 30 years from the in-service date. The Resource Planning period is 15 years. However, the model used in Resource Planning uses a 39 year study period. As both the 30 book life and modeling process extend well beyond the Planning Period, we see no need for further reconciliation at this time.
Minnesota Valley	8.5	0	A 12.5 year -70% net salvage recovery of demolition cost was approved in Docket No. E,G002/D-05-288. While the site is still considered of value, we did not include this unit in the Resource Plan, as we are not receiving capacity from this plant and thus did not consider it a resource.
Red Wing	4	4	Depreciation life for the current investment is tied to a contract to burn refuse-derived fuel (RDF). The Company has entered into a new "Refuse Derived Fuel Supply Agreement" effective January 1, 2007 for an initial term of 6-years with a "follow-on term" of 5-years. With this new supply agreement, the depreciation recovery period will support the planning period. As options are exercised the remaining life will be re-evaluated.
Riverside Unit 7	0.6	0	As part of the MERP, depreciable life will push out beyond the capacity planning period once a portion of the existing coal plant is repowered with a combined cycle natural gas plant. This is expected to take place in May 2009 and at the in-service date this unit will become other production.
Riverside MERP (Other Production)	30	Beyond the end of resource planning period (2008-2022) (38yrs 2047)	Estimated in-service date is May 2009. Depreciable life will push out beyond the 15 year resource planning period once the new combined cycle natural gas plant is completed. Proposed remaining book life for Riverside MERP will be 30 years. However, the Resource Plan model uses a 39 year study period. As both the proposed depreciation life and study period are beyond the 15 year Resource Planning Period, we see no need for further reconciliation at this time.
Sherco 1 & 2	14	Beyond the end of resource planning period (2008-2022) (38yrs 2047)	Planning upgrades include capacity increases of approximately 80 MW for the 2012-2013 timeframe. For planning purposes it was anticipated that the capacity upgrades would extend the life well beyond the 15 year Resource Planning Period making the end of life close enough to the end of the 39 year Study Period to continue plant operation throughout the study time frame.
Sherco 3	14	Beyond the end of resource planning period (2008-2022) (38yrs 2047)	See Sherco 1 & 2 above.
Wilmarth	4	4	See Red Wing above.
Monticello	21.8	Beyond the end of resource planning period (2008-2022) (20yrs 2029)	Approved in 2006, a Certificate of Need for the spent fuel storage required to operate the plant an additional 20 years beyond 2010 became effective June 1, 2007. In June 2007, NSP-Minnesota filed for depreciation life extension of the plant based on previous NRC and MPUC process approvals. The 20-year depreciation life extension until September 2030 was granted by the MPUC on Sept. 21, 2007.
Prairie Island	5.3	Beyond the end of resource planning period (2008-2022) (Unit 1 24yrs 2033) (Unit 2 25yrs 2034)	Resource planning analysis was done to examine the impacts of closing the plant at end of license and operating beyond 2014. A request for license extension for an additional 20 years to the NRC is currently in process and will likely be decided sometime in 2010. A spent fuel storage Certificate of Need has also been made with the MPUC.

**Northern States Power Company  
Resource Plan Comparison**

**Electric Utility**

<b>Electric Production Plant Facility</b>	<b>Proposed Depreciation Life on Current Investment</b>	<b>Resource Planning/Modeling End of Life</b>	<b>Rationale for Difference Between Depreciation Life and Resource Planning Period</b>
Hennepin Island	25.2	Beyond the end of resource planning period (2008-2022) (38yrs 2047)	The depreciation period is tied to the FERC operating license which extends the life well beyond the planning period.
Angus C. Anson Unit 2 & 3	10.8	12	The depreciation life is shorter to assure the current investment is recovered in the event a new asset is put in place of the existing one. Either way, the capacity at this site will be maintained.
Angus C. Anson Unit 4	26.4	Beyond the end of resource planning period (2008-2022) (26yrs 2035)	Unit 4 was given a 30.4 year life as a new unit in 2005.
Black Dog 5	23	Beyond the end of resource planning period (2008-2022) (23yrs 2032)	Unit 5 was given a 30 year life as a new unit in 2002.
Blue Lake Unit 1 thru 4	4	Beyond the end of resource planning period (2008-2022) (21yrs 2030)	See Granite City below.
Blue Lake Unit 7 & 8	26.4	Beyond the end of resource planning period (2008-2022) (26yrs 2035)	Units 7 & 8 were given 30.4 year lives as new units in 2005.
Grand Meadow Wind Farm	24.9	Beyond the end of resource planning period (2008-2022) (24yrs 2033)	Minnesota's Renewable Energy Standard (RES) is requiring the Company to serve 30 percent of retail electric sales through renewable energy sources by 2020, with at least 25 percent of that generated by wind energy. This large wind energy conversion system (Grand Meadow Wind Farm 100 MW Project) was the first project eligible under a proposed RES Rider and had an in-service date of November 2008.
Granite City	4	9	Under operational review to decide if the current asset will supply the needed capacity through maintenance and capital expenditures or if a new asset will take its place. Either way, the capacity at this site will be maintained. The depreciation life is shorter to assure the current investment is recovered in the event a new asset is put in place of the existing one. Possible life extension peaking facility with modest capital investments.
Inver Hills	8	Beyond the end of resource planning period (2008-2022) (38yrs 2047)	Valued as a tier one (top performing) peaking plant, current (intermediate) life and planned capital expenditures along with system reliability will keep these assets providing the expected capacity through the 15 year planning period and beyond.
Key City	4	4	See Granite City above.