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November 1, 2013

**VIA U. S. AND ELECTRONIC MAIL**

Mr. Darrell Nitschke, Executive Secretary  
North Dakota Public Service Commission  
600 East Blvd.  
Bismarck, ND 58505

RE: COMPLIANCE FILING - REMAINING LIVES DEPRECIATION STUDY  
CASE NO. PU-07-776

Dear Mr. Nitschke:

Northern States Power Company, an Xcel Energy company operating in North Dakota, submits to the North Dakota Public Service Commission our 2013 Review of Remaining Lives depreciation study, recently filed in Minnesota, pertaining to electric and natural gas production facilities.

We provide this information pursuant to the Commission's December 31, 2008 ORDER ADOPTING SETTLEMENT in Case No. PU-07-776.

Please feel free to contact me at (701) 241-8632 or [dave.sederquist@xcelenergy.com](mailto:dave.sederquist@xcelenergy.com) if you have any questions.

Sincerely,

A handwritten signature in blue ink that reads 'David H. Sederquist'.

David H. Sederquist  
Sr. Regulatory Consultant

CC: Mike Diller



414 Nicollet Mall  
Minneapolis, Minnesota 55401

October 1, 2013

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  
2013 ANNUAL REVIEW OF REMAINING LIVES  
DOCKET NO. E,G002/D-12-151

Dear Dr. Haar:

Northern States Power Company, doing business as Xcel Energy, submits to the Minnesota Public Utilities Commission this Supplement to our Petition for approval of our 2012 Review of Remaining Lives. This Supplement provides our 2013 Review of Remaining Lives, which reflects the Commission's decisions in our recent electric rate case (Docket No. E002/GR-12-961). We provide this filing as a supplement in this docket to facilitate Commission review of the 2013 information in conjunction with our 2012 Petition, which is currently pending Commission action.

Pursuant to Minn. Stat. § 216.17, subd. 3, we have electronically filed this document with the Commission. A Summary of the filing has been served on all parties on the attached service list. Please contact me 612-330-6950 or [lisa.h.perkett@xcelenergy.com](mailto:lisa.h.perkett@xcelenergy.com) if there are any questions regarding this filing.

Sincerely,

/s/

LISA H. PERKETT  
DIRECTOR, CAPITAL ASSET ACCOUNTING

Enclosures

c: Service List

STATE OF MINNESOTA  
BEFORE THE  
MINNESOTA PUBLIC UTILITIES COMMISSION

Beverly Jones Heydinger	Chair
David C. Boyd	Commissioner
Nancy Lange	Commissioner
J. Dennis O'Brien	Commissioner
Betsy Wergin	Commissioner

IN THE MATTER OF THE PETITION OF  
NORTHERN STATES POWER COMPANY  
FOR APPROVAL OF THE CERTIFICATION  
OF OUR 2012 REVIEW OF REMAINING  
LIVES

DOCKET NO. E,G002/D-12-151

**SUPPLEMENTAL FILING  
2013 REVIEW OF REMAINING LIVES**

**OVERVIEW**

Northern States Power Company, doing business as Xcel Energy, submits to the Minnesota Public Utilities Commission this Supplement to our Petition for approval of our 2012 Review of Remaining Lives. This Supplement provides our 2013 Review of Remaining Lives, which reflects the Commission's decisions in our 2013 test year electric rate case (Docket No. E002/GR-12-961). We provide this filing as a supplement in this docket to facilitate Commission review of the 2013 information in conjunction with our 2012 Petition, which is currently pending Commission action.

We submitted our 2012 Petition in this docket on February 17, 2012. During the comment period, we modified our 2012 proposal in response to the Comments of the Minnesota Department of Commerce, and the Department recommended approval of our modified 2012 proposal in Response Comments dated August 17, 2012. In its September 3, 2013 order in our electric rate case, the Commission approved a revenue requirement that reflected our modified 2012 proposal, and additionally, a life extension for the Granite City peaking plant and adjustments related to Sherco 3, Black Dog, and Monticello.

In this Supplement, we request approval of depreciation lives and rates that are consistent with the Commission's September 3 electric rate case order. Specifically, this 2013 Supplement:

- Starts from our modified 2012 proposal, including the depreciation reserve reallocation related to the Minnesota Valley plant.

- Reflects one-year passage of time updates from 2012 to 2013.
- Includes the Granite City life extension. (While this was not included in our modified 2012 proposal, we noted in a supplemental letter filed October 29, 2012 in this docket that we intended to propose the life extension in 2013, and we included this request in our rate case.
- Reflects the Commission's rate case decisions related to Sherco 3, Black Dog remediation, and the Monticello LCM/EPU project.

The approved revenue requirement in our 2013 rate case reflects this information.

For the gas utility, we continue to request approval of a life extension for certain equipment at the Wescott gas storage plant based on the new in-service date provided in this filing. In addition, this 2013 Supplement reflects one-year passage-of-time updates to the lives of all gas plants.

Overall, this 2013 Supplement reflects a decrease in 2013 depreciation expense of \$9,130,144 based on beginning of year balances for assets not presently included in rate riders. This decrease represents an increase of \$4.0 million for changes in depreciable lives and a decrease of \$13.1 million for adjustments made in the Commission's September 3 rate case order for Sherco 3, Black Dog, and Monticello. We respectfully request that upon Commission approval, the new remaining lives and net salvage rates become effective January 1, 2013.

To facilitate review, we are providing this 2013 Review of Remaining Lives as a supplement in the 2012 docket rather than in a new separate proceeding. We note that some of the information has been provided previously in this docket or in our rate case, but we provide all information and necessary schedules here for completeness and convenience. We request that the Commission establish a comment period to allow parties to review and comment on this Supplemental filing.

## **I. 2013 REVIEW OF REMAINING LIVES AND NET SALVAGE RATES**

### **A. Background**

The last certified remaining lives were approved in the September 8, 2011 Order in Docket No. E,G002/D-11-144, and became effective January 1, 2011. On February 17, 2012, we submitted our 2012 Remaining Lives filing in this current docket, proposing limited changes to the last certified remaining lives. During the course of the review, modifications to the proposed remaining lives were recommended by the Department and accepted by the Company. The Department subsequently recommended approval of our modified 2012 proposal.

Our modified 2012 proposal included requests for life extensions for the High Bridge and Riverside other production plants, a life extension for the compressor equipment (FERC Account 363.3) at the Wescott gas storage facility, and the reallocation of reserve in order to fully depreciate and fully cover the estimated cost of removal of the Minnesota Valley plant. The revenue requirement in our 2013 rate case was based on these changes. The life extensions for High Bridge and Riverside were separately approved in our 2011 test year electric rate case.<sup>1</sup>

In our last electric rate case the Commission approved a revenue requirement that included the changes to remaining lives proposed in our modified 2012 proposal, along with several additional changes that affect the 2013 depreciation of our electric production facilities.<sup>2</sup> This 2013 Review of Remaining Lives includes the changes to depreciation proposed in our modified 2012 proposal and the additional depreciation changes for production assets required by our 2013 rate case.

We have reviewed the remaining lives of our electric and natural gas production and gas storage facilities as of January 1, 2013. Our 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.

The Commission's September 8, 2011 Order in Docket No. E,G002/D-11-144 required our future filings to provide:

- An explanation and schedule of the differences between depreciation remaining lives and Integrated Resource Plan planning lives of electric production plants. This information is provided in Attachment F.
- An attachment providing a history of the last time a change occurred to either the estimated life or salvage value estimate of our production facilities. This information is provided in Attachment G.

Additionally, we provide as Attachment A a summary of all of our requested 2013 remaining lives and net salvage rates.

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<sup>1</sup> See *In the Matter of the Application of Northern States Power Company d/b/a Xcel Energy for Authority to Increase Rates for Electric Service in Minnesota*, Docket No. E002/GR-10-971, FINDINGS OF FACT, CONCLUSIONS, AND ORDER (May 14, 2012).

<sup>2</sup> *In the Matter of the Application of Northern States Power Company d/b/a Xcel Energy for Authority to Increase Rates for Electric Service in Minnesota*, Docket No. E002/GR-12-961, FINDINGS OF FACT, CONCLUSIONS, AND ORDER (September 3, 2013).

In the following sections, we discuss our request that the Commission approve:

- Adjustments for the passage of time for all electric and natural gas production and gas storage facilities;
- A new remaining life of six years for Granite City;
- Modifications to the current remaining lives for Wescott gas storage;
- Reserve reallocations for Minnesota Valley to fully depreciate and cover all estimated cost of removal;
- The amortization of environmental remediation costs at the Black Dog Steam Production Plant;
- The transfer of assets from Plant Held for future use to Plant In Service for Sherco Unit 3 and deferral of the unit's 2013 depreciation expense;
- The deferral of certain costs related to the Monticello LCM/EPU Project.

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

The Commission last certified the remaining lives effective January 1, 2011, in its September 8, 2011 Order in Docket No. E,G002/D-11-144. To begin our analysis of 2013 lives, we make a two-year passage of time adjustment to the certified remaining lives of all facilities. Subtracting two years from the present certified remaining life results in the proposed remaining life as of January 1, 2013. Attachment B shows our Comparison of Present and Proposed Lives as it relates to depreciation expense.

The passage of time adjustment does not cause a change in the annual depreciation accrual. This adjustment only reflects that Xcel Energy production facilities have aged two years since January 1, 2011.

## **C. Recommended Changes in Remaining Lives**

### *1. Electric Utility*

We are requesting approval of changes to the remaining lives of one electric production facility – the Granite City peaking plant.

Pursuant to Minn. R. 7825.0700, subp. 1, we provide with this filing, the following three attachments for our electric assets:

- Attachment C, 2012 Plant In-service;
- Attachment D, 2012 Analysis of Depreciation Reserve; and
- Attachment E, 2012 Summary of Annual Depreciation Accruals.

a) Other Production Granite City

The Granite City peaking plant, built in 1969, is located in St. Cloud, Minnesota. The plant consists of four units that generate a total of 61 MW of electricity using natural gas and oil. The plant is only used minimally for production but is considered an essential power source for the Sherco steam production plant in the event of a system blackout.

The remaining life for Granite City is 0 years as of January 1, 2013. We initially proposed a five-year life extension for this plant in our 2012 Remaining Lives filing, but withdrew this proposal as part of our modified 2012 proposal.<sup>3</sup> Thus, property in service during 2012 is now fully depreciated. However, the plant is not being retired at this time, and a major upgrade to the operating control systems on Units 1 and 2 was placed in service in June 2013, at a total capitalized amount of \$307,929. The prior control system was obsolete and no longer supported by the manufacturer. If the system had not been replaced, control cards may have continued to fail and extended outages may have occurred. To ensure the cost of the upgrades was not immediately expensed in 2013, we proposed in our last electric rate case to assign a new six-year life to the Granite City plant to begin when these new assets went in service.<sup>4</sup> This proposal is reflected in the approved 2013 rate case revenue requirement. Based on the in-service dates and capitalized value, this new project results in an increase in 2013 depreciation of \$38,585.

2. *Gas Utility*

We are proposing an adjustment to the remaining life of one of the compressors at the Wescott gas storage plant.

We provide the following Attachments with this filing for the gas assets:

- Attachment C, 2012 Plant In-service
- Attachment D, 2012 Analysis of Depreciation Reserve
- Attachment E, 2012 Summary of Annual Depreciation Accruals

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<sup>3</sup> See *In the Matter of the Petition of Northern States Power Company for Approval of the Certification of Our 2012 Review of Remaining Lives*, Docket No. E,G002/D-12-151, REPLY COMMENTS (August 8, 2012).

<sup>4</sup> See *In the Matter of the Application of Northern States Power Company for Authority to Increase Rates for Electric Service in Minnesota*, Docket No. E002/GR-12-961, DIRECT TESTIMONY AND SCHEDULES OF LISA H. PERKETT, Page 16, Line 20 (November 2, 2012).

a) Gas Storage Westcott Compressor Equipment

The Westcott LNG Plant is a liquefied natural gas plant placed in-service in 1972. The plant cools then stores the liquefied natural gas in large storage tanks. Vaporizing equipment is used later to warm and convert the liquefied methane back to a gas for use in the distribution system. In past years, the remaining life used for the structures and improvements account for both the Westcott Production Plant and the Westcott LNG Plant has been the same as these facilities would likely be retired from service simultaneously. However, the Westcott LNG Plant also has separate identifiable systems within the plant that function independently from other systems, thereby allowing for the possibility of having different remaining lives for these systems. For that reason the life used for the structure and improvement account does not need to match the life of other equipment. Presently all systems have a remaining life of five years, as of January 1, 2013, except for the vaporizing equipment. The vaporizing equipment currently has a remaining life of 15 years.

The Company is currently in the process of replacing the refrigerated compressor unit at the Westcott LNG Plant. As was discussed in our 2012 Remaining Lives filing, this project was initially expected to go in-service in the second quarter 2012. During commissioning of the new assets we experienced a failure of the lowboil system which damaged bearings and other components. This required extensive rework by the vendor in order to complete the project. It is now expected that this project will be completed in October 2013. The forecasted capitalized value of this replacement is approximately \$18.3 million.

Due to the upgrade and replacement of this refrigerated compressor unit, we propose an increase in the remaining life for the Compressor Equipment account, FERC Account 363.3. Currently this account has a remaining life of five years. We request to extend the remaining life to 20 years. Due to the size of the addition in comparison to the current plant balance of the account, we have included the forecasted capitalized amount of the new compressor unit on Schedule B. The new addition will result in an *increase* in depreciation of approximately \$186,813, assuming an in-service date of October 1, 2013. The change in remaining life produces a *decrease* to annual expense of approximately \$21,737 for the current plant balance of the Compressor Equipment account. The total change in depreciation for 2013 is an *increase* of approximately \$165,075.

**D. Change in Net Salvage Rates**

We are proposing three changes to electric production net salvage rates. These include changes to Black Dog Units 3 and 4 and Minnesota Valley steam production

plants and Black Dog Unit 5 other production plant. We are also requesting a reallocation of reserve within steam production in order to fully depreciate the Minnesota Valley plant. Attachment B includes a summary of all present and proposed net salvage rates. The calculation of the proposed net salvage rates for Black Dog Units 3, 4, and 5 can be seen in Attachment G to this filing, a comparison of present to proposed net salvage rates. These proposals are reflected in the approved 2013 rate case revenue requirement.

1. *Demolition, Decommissioning, and Abatement at Minnesota Valley*

The Minnesota Valley Plant is a former Steam Production facility located in Granite Falls, Minnesota along the Minnesota River. Minnesota Valley last burned coal in 2004, and the air permit was formally retired in 2009.

The plant is no longer in operation and preliminary demolition work has begun. The demolition process on the plant is expected to continue until at least 2014. The plant is currently still being depreciated in order to collect the cost of decommissioning the plant. This treatment was initially ordered by the Commission in its August 26, 2005 Order in the Company's 2005 Remaining Lives proceeding.<sup>5</sup> In that proceeding, the Department proposed, and the Commission approved, a remaining life of 12.5 years for Minnesota Valley. This treatment allowed for the remaining cost of removal to be spread out over a longer length of time. The Company has been abiding by this depreciation schedule for cost of removal expense since that time. A 7.5 year remaining life and -101.9% net salvage recovery of demolition cost was approved in Docket No. E,G002/D-10-173. The change in net salvage recovery was based upon a 2009 estimate of \$13,874,964 for demolition of Minnesota Valley.

The 2009 estimate for the demolition and dismantlement of Minnesota Valley was performed by TLG Services, Inc. Around the same time, the Company was engaged in abatement, demolition, and decommissioning activities at our Riverside and High Bridge power plants. As a result of this work, we gained a better understanding of the scope of work for various demolition and decommissioning activities. In addition, hazardous material surveys were completed for Minnesota Valley to document the location and extent of hazardous materials for abatement purposes.

In light of this experience and additional information, we reexamined the 2009 estimate for Minnesota Valley and determined it would be appropriate to obtain an

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<sup>5</sup> *In the Matter of Northern States Power Company d/b/a Xcel Energy's Request for Approval of the Remaining Life Depreciation Study for 2005*, Docket No. E002/M-05-288, ORDER CERTIFYING DEPRECIATION RATES AND METHODS (August 26, 2005).

updated estimate. In 2011, the Company requested new budgetary quotes from four outside contractors to perform the demolition, remediation, and decommissioning work at Minnesota Valley. All of the outside contractors had specialized experience with this type of work, and two of the four contractors had been involved with major demolition at Riverside and High Bridge.

The quotes were received, reviewed, and used to create a new estimate for the demolition, decommissioning, and abatement of the entire facility:

	<b>2011 Estimate</b>
Asbestos abatement	\$4,500,000
Demolition w/ scrap credit	3,670,852
Site work	160,000
Oversight and Administrative	2,544,301
Contingency	2,650,593
Escalation	652,730
Coal yard closure	1,875,000
Hazardous material abatement	880,000
Dam removal	2,411,375
<b>Total</b>	<b>\$19,344,851</b>

We note the Company already performed the ash ponds closure at Minnesota Valley, as well as a portion of the asbestos abatement. The costs for these activities were approximately \$2.6 million and \$900,000 respectively. These costs are not included in the above estimate, as the estimate reflects the costs to complete the demolition, decommissioning, and abatement going forward.

## 2. *Minnesota Falls Dam Removal*

A component of the demolition, remediation and decommissioning of Minnesota Valley plant facilities is the removal of the Minnesota Falls Dam. Inspections were performed by Barr Engineering Company and the Minnesota Department of Natural Resources (MDNR) Dam Safety staff, which identified several potential structural deficiencies within the aging structure including: stop log deterioration and leaking; major surface deterioration of the left concrete abutment; and cracks in the right auxiliary spillway. As a result of these deficiencies, the MDNR required the Company to develop a long-term plan to remove, repair, or otherwise modify the dam to ensure its safe operation.

Removal of the dam was determined to be the most cost-effective option to address the above discussed deficiencies. Removal is being conducted so as to minimize the

potential for disruption of demolition activities by high river flows and the effect on river water quality due the discharge of sediment. Removal of the Minnesota Falls Dam will re-establish the original profile and cross-section of the Minnesota River within Yellow Medicine and Chippewa Counties, Minnesota. Demolition of the Dam began in November 2012 after all required approvals were received and the removal is expected to be completed in 2013.

We requested an engineering consultant and three contractors to provide estimates for the onsite work (*i.e.*, general dam removal, water control, demolition, sediment removal, and site restoration). Based upon the information received, the revised estimate for removal of the dam is approximately \$2.4 million.

### 3. Reserve Reallocation for Minnesota Valley

Due to the fact that Minnesota Valley is not currently in operation, the Company in its modified 2012 proposal reallocated the 2012 year-end accumulated depreciation reserve balances among the individual units in steam production, by FERC Account, such that the Minnesota Valley plant is fully depreciated. Currently, the estimate of remaining removal costs needed to complete demolition is \$19,344,851.

Using the current approved remaining life and net salvage rate for Minnesota Valley, the net book value is negative \$4,942,844. To fully depreciate Minnesota Valley, the net book value must be a negative \$19,344,851. We propose to fully depreciate Minnesota Valley by transferring \$14,402,007 (\$19,344,851 - \$4,942,844) of reserve from all other operating steam plants to Minnesota Valley as of the beginning of 2013. (Pages 6 and 7 of Attachment B provides detail of this reallocation.)

As a result of this reallocation, the Minnesota Valley plant will be fully depreciated, and total steam production depreciation will decrease by \$803,593 for 2013, as shown in the table below. The decrease in depreciation expense for 2013 is a combination of Minnesota Valley steam plant depreciation expense decreasing by \$1,983,867 (since it will be fully depreciated in 2013) and depreciation expense for all other steam production units increasing by \$1,180,274 (since their respective depreciable basis will have increased as a result of the reallocation process).

	<b>2013 Depreciation Expense Change</b>
Full depreciation of Minnesota Valley	(\$1,983,867)
Reallocation of Minnesota Valley balance to all other steam production units	\$1,180,274
Net changes	(\$803,593)

We believe a reallocation of the accumulated depreciation reserve is a reasonable approach to resolve the Minnesota Valley steam plant reserve deficiency. There is more than sufficient capacity within all of the steam production reserve to absorb a deficiency of this size, as the current accumulated depreciation reserve balance as of January 1, 2013 is \$1.29 billion. In addition, our proposed reallocation of the reserve balance is consistent with the treatment of reserve balances remaining after assets were demolished or sold for both the West Faribault plant (Docket No. E,G002/D-10-173) and the United Health Care generator sale (Docket No. E002/PA-07-1298). In those cases, the estimated removal costs for the plants were higher than actual costs, and once removal or sale was completed, the surplus reserve was reallocated to the total steam production unit reserve balance.

We also note that although we provide an estimate for the remaining demolition costs for the Minnesota Valley plant, which is incorporated into the reserve reallocation calculations, we will continue to track the actual costs for demolition of the plant and dam. Any deviation from the estimated amount will be trued-up and accounted for in the total steam production depreciation reserve.

#### 4. *Black Dog Net Salvage Percentage*

In our 2010 Remaining Lives filing a net salvage rate of negative 18 percent was approved for Black Dog Units 3 and 4. This was based on an estimated final removal cost of \$23.8 million for both units.<sup>6</sup>

This 2010 removal cost study did not include the cost to remove the coal pile and the ash ponds beneath the coal pile because, at the time of the estimate, it was believed this removal was not needed. After the 2010 study was completed, we entered into a Voluntary Investigation and Compliance (VIC) program with the State of Minnesota to remediate the land. The program requires the Company to fully remediate the land where the coal pile and ash ponds are located. After remediation, the Company will be able to use the land for future operations.

Based on these facts, we concluded that the amount provided in the 2010 dismantling study is not sufficient. Further, the allocation of the 2010 dismantling study between steam and other production favored other production. While a detailed estimate of removal costs will not be available until our next removal cost study is completed in

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<sup>6</sup> See *In the Matter of Xcel's Request for Approval of the Annual Review of Remaining Lives Depreciation for Electric and Gas Production and Gas Storage Facilities for 2012*, Docket No. E,G002/D-10-173, SCHEDULES G AND H (February 17, 2010).

2015, we estimate the inclusion of the remediation of the coal pile and the ash ponds will increase the removal costs of Units 3 and 4 by \$33.2 million (after adjusting for a more reasonable split between steam and other production).

To account for the new removal cost estimates, in our last rate case the Department and Company recommended and the Commission approved a 15 year amortization period, effective January 1, 2013, for the increased removal costs of \$33.2 million. See Attachment I for the accounting related to the accrual of and timing of expenditures related to the \$33.2 million in removal costs.

In our 2013 electric rate case, we proposed adjustments to the net salvage rates for Black Dog Units 3, 4, and 5 to better reflect the estimated removal costs at each unit. As shown in Attachment G, in order to be consistent with the proposal approved in that case, we are proposing that the net salvage rate for Black Dog Units 3 and 4 be changed from a negative 18.0 percent to a negative 29.7 percent.<sup>7</sup> In addition, we request that the net salvage rate for Black Dog Unit 5 be changed from a negative 8.3 percent to a negative 1.7 percent. These changes in net salvage rate produces an *increase* to annual expense of \$4.3 million for steam production and a *decrease* to annual expense of \$482 thousand for other production. The 15 year amortization of the \$33.2 million increased removal costs produces an *increase* to annual expense of \$2.2 million for steam production.

### **E. Sherco 3**

On November 19, 2011, Unit 3 at the Sherco steam production plant experienced a significant failure during testing while returning to service following a scheduled maintenance overhaul. The failure resulted in fires in both the turbine and generator, damaging the unit, including the generator exciter and turbine components. The event did not affect the operation of Units 1 and 2 at Sherco. Unit 3 has been restored to its previous state. The Company at this time does not believe this event changes the current approved remaining lives for the Sherco units, which the Commission in our last rate case ordered be suspended during the outage period.

At the time of the failure, there were several major projects that had been completed during the scheduled overhaul which were ready for service. These projects have a value of approximately \$24.3 million. These projects were ready for service at the time of the failure, and their in-service date is the same as the date on which Sherco 3

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<sup>7</sup> See *In the Matter of the Application of Northern States Power Company for Authority to Increase Rates for Electric Service in Minnesota*, Docket No. E002/GR-12-961, DIRECT TESTIMONY AND SCHEDULES OF LISA H. PERKETT, Page 15, Line 8 (November 2, 2012).

returned to service, September 5, 2013. The costs for these projects were included in a Plant Held for Future Use account, but as of September 5, 2013, we transferred these projects from Plant Held for Future Use to Plant in Service, and they began depreciation. In our 2013 rate case the Commission ordered the depreciation expense for 2013 on all of Sherco Unit 3 be deferred until January 1, 2014. This results in \$13.4 million of deferred depreciation expense for 2013.

## **F. Monticello**

In our last rate case, the Commission ordered that the Company transfer 41.6% of the additional Monticello LCM/EPU project costs incurred since the 2010 rate case to Construction Work in Progress (CWIP) effective January 1, 2013. Accordingly, the Company transferred \$34.8 million to CWIP from Plant In Service as shown in Attachment K. This transfer results in a decrease to 2013 depreciation expense of \$2.0 million.

## **G. Resource Plan**

The Commission's September 8 Order in Docket No. E,G002/D-11-144 requires the Company to "continue to provide in future depreciation studies an explanation and schedule of the differences between the depreciation remaining lives and IRP planning lives of electric production plants"<sup>8</sup>

Attachment F is a Resource Plan Comparison for our electric production plant facility that compares our proposed depreciation life on current investment, the resource plan capacity planning period, and the rationale for any differences between the depreciation life and the resource plan capacity planning.

## **H. Minnesota Jurisdictional Depreciation**

For *regulatory* purposes, the depreciation expense and the accumulated provision for depreciation are based solely on the remaining lives and net salvage rates approved by the respective Public Utility Commissions. For *financial* purposes, we must account for the impact of any differences in our approved depreciation rates in the Company's retail jurisdictions. We do this by calculating a depreciation expense for each jurisdiction based on the approved jurisdictional remaining lives, then apply a jurisdictional allocator to each resulting amount, and add the amounts together to get a total Company financial view.

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<sup>8</sup> See Page 1 of the September 8 ORDER.

We clarify that this 2013 Remaining Lives filing uses the lives approved by the Commission, and all attachments to this filing show the reserve amounts applicable to the Minnesota jurisdiction, yet still shown at a total Company level.

However, the depreciation reserve using Minnesota-approved lives and net salvage rates in this filing cannot be compared directly with total Company financial results reported in Securities and Exchange Commission or other financial filings. This stems from the fact that the Company has been ordered by the North Dakota Public Service Commission and the South Dakota Public Utilities Commission to establish remaining lives for some production plants that are materially different from what the Minnesota Commission has approved in previous Remaining Life filings.<sup>9</sup>

## **I. Effect of Change in Rates**

Approval of this 2013 Supplement 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.

## **II. 2014 REVIEW OF REMAINING LIVES**

Commission orders in our remaining lives proceedings generally specify the filing date for the Company's next annual review of remaining lives. Consistent with the timing included in the Commission's previous remaining lives orders, we expect we would file our 2014 Review of Remaining Lives in February 2014. We will, however, file our next remaining lives filing according to the schedule set forth in the Commission's order in this proceeding.

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<sup>9</sup> 2007 North Dakota Electric Rate Case, Case No. PUC 07-776; 2009 South Dakota Electric Rate Case Docket No. EL09-009.

## CONCLUSION

Based on the information provided in this filing, Xcel Energy respectfully requests that the Commission approve a total decrease in depreciation expense of \$9,130,144, which includes changes related to the reserve reallocation in steam production to fully depreciate Minnesota Valley. The following table summarizes the proposed change in depreciation expense by utility.

<b>Utility</b>	<b>Original</b>	<b>Proposed</b>	<b>2013 Depreciation Expense Change</b>
Electric Utility	\$ 189,735,545	\$ 180,440,326	\$ (9,295,219)
Gas Utility	\$ 1,112,629	\$ 1,277,704	\$ 165,075
Total	\$ 190,848,174	\$ 181,718,029	\$ (9,130,144)

We request that all changes have an effective date of January 1, 2013 for assets included in base rates, and effective with the in-service date for assets included in Riders. Approval of the changes for the electric utility would be consistent with the revenue requirement in our 2013 electric rate case.

## **2013 Review of Remaining Lives Supporting Attachments**

- A Summary of Proposed Remaining Live
- B Comparison of Present and Proposed Lives
- C 2012 Plant In-service
- D 2012 Analysis of Depreciation Reserve
- E 2012 Summary of Annual Depreciation Accruals
- F Resource Plan Comparison
- G Comparison of Present and Proposed Net Salvage Rates
- H Historical Comparison of Changes to Remaining Life
- I Black Dog Remediation Amortization
- J Monticello LCM/EPU Project Deferral
- K Sherco 3 Depreciation Deferral

Northern States Power Company  
 Summary of Proposed Remaining Lives

Docket No. E002/D-12-151  
 Attachment A  
 Page 1 of 9

Electric Utility  
 Steam Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/13
<b>Black Dog</b>			
E311	Structures & Improvements	-1.7	19.0 yrs
E312	Boiler Plant Equipment	-29.7	3.0
E314	Turbogenerator Units	-29.7	3.0
E315	Accessory Electric Equipment	-29.7	3.0
E316	Miscellaneous Power Plant Equipment	-29.7	3.0
<b>Allen S. King</b>			
E311	Structures & Improvements	-5.5	24.5 yrs
E312	Boiler Plant Equipment	-5.5	24.5
E314	Turbogenerator Units	-5.5	24.5
E315	Accessory Electric Equipment	-5.5	24.5
E316	Miscellaneous Power Plant Equipment	-5.5	24.5
<b>Minnesota Valley</b>			
E311	Structures & Improvements	N/A	0.0 yrs
E312	Boiler Plant Equipment	N/A	0.0
E314	Turbogenerator Units	N/A	0.0
E315	Accessory Electric Equipment	N/A	0.0
E316	Miscellaneous Power Plant Equipment	N/A	0.0
<b>Red Wing</b>			
E311	Structures & Improvements	-23.3	5.0 yrs
E312	Boiler Plant Equipment	-23.3	5.0
E314	Turbogenerator Units	-23.3	5.0
E315	Accessory Electric Equipment	-23.3	5.0
E316	Miscellaneous Power Plant Equipment	-23.3	5.0
<b>Sherco Unit 1 &amp; 2</b>			
E311	Structures & Improvements	-5.1	10.0 yrs
E312	Boiler Plant Equipment	-5.1	10.0
E314	Turbogenerator Units	-5.1	10.0
E315	Accessory Electric Equipment	-5.1	10.0
E316	Miscellaneous Power Plant Equipment	-5.1	10.0

Electric Utility  
 Steam Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/13
<b>Sherco Unit 3</b>			
E311	Structures & Improvements	-4.3	20.0 yrs
E312	Boiler Plant Equipment	-4.3	20.0
E314	Turbogenerator Units	-4.3	20.0
E315	Accessory Electric Equipment	-4.3	20.0
E316	Miscellaneous Power Plant Equipment	-4.3	20.0
<b>Wilmarth</b>			
E311	Structures & Improvements	-23.0	5.0 yrs
E312	Boiler Plant Equipment	-23.0	5.0
E314	Turbogenerator Units	-23.0	5.0
E315	Accessory Electric Equipment	-23.0	5.0
E316	Miscellaneous Power Plant Equipment	-23.0	5.0

Electric Utility  
 Nuclear Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/13
<b>Monticello</b>			
E302	Franchises & Consents	0.0	17.8 yrs
E321	Structures & Improvements	0.0	17.8
E322	Reactor Plant Equipment	0.0	17.8
E323	Turbogenerator Units	0.0	17.8
E324	Accessory Electric Equipment	0.0	17.8
E325	Miscellaneous Power Plant Equipment	0.0	17.8
<b>Monticello - Interim Storage Facility</b>			
E321	Structures and Improvements	0.0	17.8 yrs
E322	Reactor Plant Equipment	0.0	17.8
<b>Prairie Island Unit 1 &amp; 2</b>			
E321	Structures & Improvements	0.0	21.3 yrs
E322	Reactor Plant Equipment	0.0	21.3
E323	Turbogenerator Units	0.0	21.3
E324	Accessory Electric Equipment	0.0	21.3
E325	Miscellaneous Power Plant Equipment	0.0	21.3
<b>Prairie Island - Interim Storage Facility</b>			
E321	Structures and Improvements	0.0	21.3 yrs
E322	Reactor Plant Equipment	0.0	21.3

Northern States Power Company  
 Summary of Proposed Remaining Lives

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Electric Utility  
 Hydro Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/13
<b>Hennepin Island</b>			
E302	Franchises & Consents	0.0	21.2 yrs
E331	Structures & Improvements	-30.0	21.2
E332	Reservoirs, Dams & Waterways	-30.0	21.2
E333	Water Wheels, Turbines & Generators	-30.0	21.2
E334	Accessory Electric Equipment	-30.0	21.2
E335	Miscellaneous Power Plant Equipment	-30.0	21.2
<b>Lower Dam</b>			
E331	Structures & Improvements	-30.0	21.2 yrs
E332	Reservoirs, Dams & Waterways	-30.0	21.2
<b>Upper Dam</b>			
E332	Reservoirs, Dams & Waterways	-30.0	21.2 yrs
E335	Miscellaneous Power Plant Equipment	-30.0	21.2

Electric Utility  
 Other Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/13
<b>Angus C. Anson Unit 2 &amp; 3</b>			
E341	Structures & Improvements	-4.5	22.4 yrs
E342	Fuel Holders, Producers & Accessories	-4.4	6.8
E344	Generators	-4.4	6.8
E345	Accessory Electric Equipment	-4.4	6.8
E346	Miscellaneous Power Plant Equipment	-4.4	6.8
<b>Angus C. Anson Unit 4</b>			
E341	Structures & Improvements	-4.5	22.4 yrs
E342	Fuel Holders, Producers & Accessories	-4.5	22.4
E344	Generators	-4.5	22.4
E345	Accessory Electric Equipment	-4.5	22.4
E346	Miscellaneous Power Plant Equipment	-4.5	22.4
<b>Black Dog Unit 5</b>			
E341	Structures & Improvements	-1.7	19.0 yrs
E342	Fuel Holders, Producers & Accessories	-1.7	19.0
E344	Generators	-1.7	19.0
E345	Accessory Electric Equipment	-1.7	19.0
E346	Miscellaneous Power Plant Equipment	-1.7	19.0
<b>Blue Lake Units 1 thru 4</b>			
E341	Structures & Improvements	-5.2	22.4 yrs
E342	Fuel Holders, Producers & Accessories	-11.9	0.0
E344	Generators	-11.9	0.0
E345	Accessory Electric Equipment	-11.9	0.0
E346	Miscellaneous Power Plant Equipment	-11.9	0.0
<b>Blue Lake Units 7 &amp; 8</b>			
E341	Structures & Improvements	-5.2	22.4 yrs
E342	Fuel Holders, Producers & Accessories	-5.2	22.4
E344	Generators	-5.2	22.4
E345	Accessory Electric Equipment	-5.2	22.4
E346	Miscellaneous Power Plant Equipment	-5.2	22.4

Electric Utility  
 Other Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/13
<b>Grand Meadow Wind Project</b>			
E340.1	Wind Rights	0.0	20.9 yrs
E341	Structures & Improvements	-8.7	20.9
E342	Fuel Holders, Producers & Accessories	-8.7	20.9
E344	Generators	-8.7	20.9
E345	Accessory Electric Equipment	-8.7	20.9
E346	Miscellaneous Power Plant Equipment	-8.7	20.9
<b>Granite City</b>			
E341	Structures & Improvements	-38.8	6.0 yrs*
E342	Fuel Holders, Producers & Accessories	-38.8	6.0*
E344	Generators	-38.8	6.0*
E345	Accessory Electric Equipment	-38.8	6.0*
E346	Miscellaneous Power Plant Equipment	-38.8	6.0*
<b>High Bridge</b>			
E341	Structures & Improvements	-3.1	35.4 yrs
E342	Fuel Holders, Producers & Accessories	-3.1	35.4
E344	Generators	-3.1	35.4
E345	Accessory Electric Equipment	-3.1	35.4
E346	Miscellaneous Power Plant Equipment	-3.1	35.4
<b>Inver Hills</b>			
E341	Structures & Improvements	-11.0	14.0 yrs
E342	Fuel Holders, Producers & Accessories	-11.0	14.0
E344	Generators	-11.0	14.0
E345	Accessory Electric Equipment	-11.0	14.0
E346	Miscellaneous Power Plant Equipment	-11.0	14.0
<b>Key City</b>			
E341	Structures & Improvements	-38.6	0.0 yrs
E342	Fuel Holders, Producers & Accessories	-38.6	0.0
E344	Generators	-38.6	0.0
E345	Accessory Electric Equipment	-38.6	0.0
E346	Miscellaneous Power Plant Equipment	-38.6	0.0
<b>Nobles Wind Project</b>			
E340.1	Wind Rights	0.0	22.9 yrs
E341	Structures & Improvements	-8.7	22.9
E342	Fuel Holders, Producers & Accessories	-8.7	22.9
E344	Generators	-8.7	22.9
E345	Accessory Electric Equipment	-8.7	22.9
E346	Miscellaneous Power Plant Equipment	-8.7	22.9 yrs

Electric Utility  
 Other Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/13
<b>Riverside</b>			
E341	Structures & Improvements	-5.0	36.2 yrs
E342	Fuel Holders, Producers & Accessories	-5.0	36.2
E344	Generators	-5.0	36.2
E345	Accessory Electric Equipment	-5.0	36.2
E346	Miscellaneous Power Plant Equipment	-5.0	36.2
<b>United Hospital</b>			
E344	Generators	0.0	4.7 yrs
<b>Wind-to-Battery System</b>			
E342	Fuel Holders, Producers & Accessories	0.0	11.0 yrs

\*Note on Granite City: The remaining life on current Granite City assets ended on December 31, 2012. The remaining life proposed here is for new controls system expected to go in-service in October 2013, and for all additional assets which may be capitalized in the future. We ask that this remaining life become effective not on January 1, but when the new additions go into service.

Northern States Power Company  
 Summary of Proposed Remaining Lives

Gas Utility  
 Gas Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/13
<b>Maplewood</b>			
G305	Structures & Improvements	-17.0	7.0 yrs
G311	LP Gas Equipment	8.0	7.0
G320	Other Equipment	0.0	7.0
<b>Sibley</b>			
G305	Structures & Improvements	-1.0	7.0 yrs
G311	LP Gas Equipment	8.0	7.0
G320	Other Equipment	-1.0	7.0
<b>Wescott</b>			
G305	Structures & Improvements	-3.0	7.0 yrs
G311	LP Gas Equipment	1.0	7.0
G320	Other Equipment	3.0	7.0

Northern States Power Company  
 Summary of Proposed Remaining Lives

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Gas Utility  
 Gas Storage

Account	Description	Net Salvage (%)	Remaining Life 01/01/13
<b>Wescott</b>			
G361	Structures & Improvements	-10.0	5.0 yrs
G362	Gas Holders	5.0	5.0
G363	Purification Equipment	1.0	5.0
G363.1	Liquefaction Equipment	2.0	5.0
G363.2	Vaporizing Equipment	2.0	15.0
G363.3	Compressor Equipment	2.0	20.0
G363.4	Measuring & Regulating Equipment	6.0	5.0
G363.5	Other Equipment	0.0	5.0

Electric and Gas Utilities Summary

	Plant Balance 1/1/2013 (1)	Reserve Balance 1/1/2013 (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 (After Reallocation)	\$ 2,165,904,710	\$ 1,287,601,145	17.0	15.0	-7.1	\$ 68,942,905	16.6	-7.0	\$ 62,043,954	\$ (6,898,951)
Total Nuclear Production	2,396,095,449	1,370,875,130	20.5	18.5	0.0	55,316,396	19.2	0.0	53,363,919	(1,952,477)
Total Hydro Production	20,073,190	6,349,677	23.2	21.2	-30.0	890,960	21.2	-30.0	890,960	-
Total Other Production	1,840,444,193	381,976,824	26.5	24.5	-6.8	64,585,284	24.5	-6.3	64,141,493	(443,792)
Total Gas Production	15,644,437	12,791,909	9.0	7.0	3.0	341,073	7.0	3.0	341,073	-
Total Gas Storage	52,724,887	27,437,302	10.7	8.7	0.8	771,555	26.3	1.2	936,631	165,075
Total Company	\$ 6,490,886,866	\$ 3,087,031,988				\$ 190,848,174			\$ 181,718,029	\$ (9,130,144)
<b>Total Change to Depreciation Expense</b>									<b>\$ (9,130,144)</b>	

Electric and Gas Utilities Summary

	Plant Balance 1/1/2013	Reserve Balance 1/1/2013	Present				Proposed			Proposed
			Approved Rem Life (Yrs)	Rem. Life (Yrs)	Net Salv %	Depreciation Expense	Rem. Life (Yrs)	Net Salv %	Depreciation Expense	Less Present Expense
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Before Reallocation</b>										
E311 Structures & Improvements										
Black Dog	\$ 32,142,190	\$ 25,569,441	21.0	19.0	-8.3	\$ 486,345	19.0	-2.5	\$ 388,227	(98,118)
Allen S. King	36,308,515	20,874,817	26.5	24.5	-5.5	711,456	24.5	-5.5	711,456	-
Minnesota Valley	4,105,416	6,039,409	6.5	4.5	-101.9	499,872	4.5	-101.9	499,872	-
Red Wing	10,535,057	8,603,418	7.0	5.0	-23.3	877,261	5.0	-23.3	877,261	-
Sherco Unit 1 & 2	89,972,473	72,843,139	12.0	10.0	-5.1	2,171,793	10.0	-5.1	2,171,793	-
Sherco Unit 3	131,921,087	102,349,964	22.0	20.0	-4.3	1,762,186	20.0	-4.3	1,762,186	-
Wilmarth	7,342,921	7,375,284	7.0	5.0	-23.0	331,302	5.0	-23.0	331,302	-
Total/Composite	\$ 312,327,659	\$ 243,655,470	15.4	13.4	-7.4	\$ 6,840,216	13.4	-6.8	\$ 6,742,097	(98,118)
E312 Boiler Plant Equipment										
Black Dog	\$ 55,928,523	\$ 57,179,491	5.0	3.0	-18.0	\$ 2,938,722	3.0	-23.0	\$ 3,870,864	\$ 932,142
Allen S. King	459,279,823	117,630,625	26.5	24.5	-5.5	14,975,902	24.5	-5.5	14,975,902	-
Minnesota Valley	6,440,017	7,686,491	6.5	4.5	-101.9	1,181,312	4.5	-101.9	1,181,312	-
Red Wing	38,149,987	33,672,670	7.0	5.0	-23.3	2,673,253	5.0	-23.3	2,673,253	-
Sherco Unit 1 & 2	354,603,226	231,467,421	12.0	10.0	-5.1	14,122,057	10.0	-5.1	14,122,057	-
Sherco Unit 3	394,304,761	250,176,948	22.0	20.0	-4.3	8,054,146	20.0	-4.3	8,054,146	-
Wilmarth	33,890,883	32,333,337	7.0	5.0	-23.0	1,870,490	5.0	-23.0	1,870,490	-
Total/Composite	\$ 1,342,597,221	\$ 730,146,982	17.4	15.4	-7.0	\$ 45,815,881	15.2	-7.2	\$ 46,748,023	\$ 932,142
E314 Turbogenerator Units										
Black Dog	\$ 39,167,364	\$ 38,225,570	5.0	3.0	-18.0	\$ 2,663,973	3.0	-23.0	\$ 3,316,763	\$ 652,789
Allen S. King	91,426,196	27,746,456	26.5	24.5	-5.5	2,804,416	24.5	-5.5	2,804,416	-
Minnesota Valley	2,156,244	3,395,603	6.5	4.5	-101.9	212,856	4.5	-101.9	212,856	-
Red Wing	2,337,456	1,983,937	7.0	5.0	-23.3	179,629	5.0	-23.3	179,629	-
Sherco Unit 1 & 2	95,153,495	65,312,214	12.0	10.0	-5.1	3,469,411	10.0	-5.1	3,469,411	-
Sherco Unit 3	57,403,748	39,369,875	22.0	20.0	-4.3	1,025,112	20.0	-4.3	1,025,112	-
Wilmarth	3,020,385	2,685,569	7.0	5.0	-23.0	205,901	5.0	-23.0	205,901	-
Total/Composite	\$ 290,664,889	\$ 178,719,225	14.8	12.8	-7.9	\$ 10,561,298	12.2	-8.5	\$ 11,214,087	\$ 652,789

Electric and Gas Utilities Summary

	Plant Balance 1/1/2013	Reserve Balance 1/1/2013	Present				Proposed			Proposed
			Approved Rem Life (Yrs)	Rem. Life (Yrs)	Net Salv %	Depreciation Expense	Rem. Life (Yrs)	Net Salv %	Depreciation Expense	Less Present Expense
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Before Reallocation</b>										
E315 Accessory Electric Equipment										
Black Dog	\$ 14,386,762	\$ 14,304,516	5.0	3.0	-18.0	\$ 890,621	3.0	-23.0	\$ 1,130,400	\$ 239,779
Allen S. King	40,149,567	8,568,686	26.5	24.5	-5.5	1,379,147	24.5	-5.5	1,379,147	-
Minnesota Valley	598,206	942,041	6.5	4.5	-101.9	59,053	4.5	-101.9	59,053	-
Red Wing	1,515,459	1,472,471	7.0	5.0	-23.3	79,218	5.0	-23.3	79,218	-
Sherco Unit 1 & 2	38,007,142	30,849,100	12.0	10.0	-5.1	909,641	10.0	-5.1	909,641	-
Sherco Unit 3	71,109,132	41,656,569	22.0	20.0	-4.3	1,625,513	20.0	-4.3	1,625,513	-
Wilmarth	1,410,548	881,425	7.0	5.0	-23.0	170,710	5.0	-23.0	170,710	-
Total/Composite	\$ 167,176,816	\$ 98,674,808	17.6	15.6	-6.6	\$ 5,113,902	15.0	-7.1	\$ 5,353,682	\$ 239,779
E316 Miscellaneous Power Plant Equipment										
Black Dog	\$ 3,153,700	\$ 2,971,514	5.0	3.0	-18.0	\$ 249,951	3.0	-23.0	\$ 302,512	\$ 52,562
Allen S. King	7,705,639	5,252,467	26.5	24.5	-5.5	117,428	24.5	-5.5	117,428	-
Minnesota Valley	311,744	490,927	6.5	4.5	-101.9	30,774	4.5	-101.9	30,774	-
Red Wing	992,044	897,416	7.0	5.0	-23.3	65,155	5.0	-23.3	65,155	-
Sherco Unit 1 & 2	8,943,659	7,104,846	12.0	10.0	-5.1	229,494	10.0	-5.1	229,494	-
Sherco Unit 3	31,249,195	18,918,963	22.0	20.0	-4.3	683,697	20.0	-4.3	683,697	-
Wilmarth	782,144	768,528	7.0	5.0	-23.0	38,702	5.0	-23.0	38,702	-
Total/Composite	\$ 53,138,125	\$ 36,404,660	16.3	14.3	-6.6	\$ 1,415,201	13.9	-6.9	\$ 1,467,762	\$ 52,562
Docket E002-GR-12-961 Resolutions										
Black Dog Remediation	N/A	N/A	N/A	N/A	N/A	-	15.0	N/A	\$ 2,210,000	\$ 2,210,000
Sherco Unit 3 Deferral	N/A	N/A	N/A	N/A	N/A	-	N/A	N/A	(13,150,654)	(13,150,654)
Total Steam Production	\$ 2,165,904,710	\$ 1,287,601,145	16.8	14.8	-7.1	\$ 69,746,498	17.1	-7.3	\$ 60,584,998	\$ (9,161,500)

Electric and Gas Utilities Summary

	Plant Balance 1/1/2013	Reallocated	Present				Proposed			Proposed
		Reserve Balance 1/1/2013	Approved Rem Life (Yrs) *	Rem. Life (Yrs) **	Net Salv %	Depreciation Expense	Rem. Life (Yrs)	Net Salv %	Depreciation Expense	Less Present Expense
<b>After Reallocation</b>	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
E311 Structures & Improvements										
Black Dog	\$ 32,142,190	\$ 25,116,459	21.0	19.0	-8.3	\$ 510,186	19.0	-1.7	\$ 398,534	(111,652)
Allen S. King	36,308,515	20,363,118	26.5	24.5	-5.5	732,341	24.5	-5.5	732,341	-
Minnesota Valley	4,105,416	10,383,212	6.5	4.5	-101.9	-	-	N/A	-	-
Red Wing	10,535,057	8,454,946	7.0	5.0	-23.3	906,956	5.0	-23.3	906,956	-
Sherco Unit 1 & 2	89,972,473	71,575,149	12.0	10.0	-5.1	2,298,592	10.0	-5.1	2,298,592	-
Sherco Unit 3	131,921,087	100,490,788	22.0	20.0	-4.3	1,855,145	20.0	-4.3	1,855,145	-
Wilmarth	7,342,921	7,271,799	7.0	5.0	-23.0	351,999	5.0	-23.0	351,999	-
<b>Total/Composite</b>	<b>\$ 312,327,659</b>	<b>\$ 243,655,470</b>	<b>15.8</b>	<b>13.8</b>	<b>-7.4</b>	<b>\$ 6,655,219</b>	<b>13.1</b>	<b>-5.5</b>	<b>\$ 6,543,567</b>	<b>(111,652)</b>
E312 Boiler Plant Equipment										
Black Dog	\$ 55,928,523	\$ 56,894,274	5.0	3.0	-18.0	\$ 3,033,795	3.0	-29.7	\$ 5,215,007	\$ 2,181,212
Allen S. King	459,279,823	115,288,447	26.5	24.5	-5.5	15,071,501	24.5	-5.5	15,071,501	-
Minnesota Valley	6,440,017	14,500,458	6.5	4.5	-101.9	-	-	N/A	-	-
Red Wing	38,149,987	33,478,118	7.0	5.0	-23.3	2,712,163	5.0	-23.3	2,712,163	-
Sherco Unit 1 & 2	354,603,226	229,659,060	12.0	10.0	-5.1	14,302,893	10.0	-5.1	14,302,893	-
Sherco Unit 3	394,304,761	248,166,121	22.0	20.0	-4.3	8,154,687	20.0	-4.3	8,154,687	-
Wilmarth	33,890,883	32,160,504	7.0	5.0	-23.0	1,905,056	5.0	-23.0	1,905,056	-
<b>Total/Composite</b>	<b>\$ 1,342,597,221</b>	<b>\$ 730,146,982</b>	<b>17.6</b>	<b>15.6</b>	<b>-7.0</b>	<b>\$ 45,180,095</b>	<b>14.9</b>	<b>-7.0</b>	<b>\$ 47,361,308</b>	<b>\$ 2,181,212</b>
E314 Turbogenerator Units										
Black Dog	\$ 39,167,364	\$ 37,915,845	5.0	3.0	-18.0	\$ 2,767,215	3.0	-29.7	\$ 4,294,742	\$ 1,527,527
Allen S. King	91,426,196	27,023,482	26.5	24.5	-5.5	2,833,925	24.5	-5.5	2,833,925	-
Minnesota Valley	2,156,244	5,677,053	6.5	4.5	-101.9	-	-	N/A	-	-
Red Wing	2,337,456	1,965,453	7.0	5.0	-23.3	183,326	5.0	-23.3	183,326	-
Sherco Unit 1 & 2	95,153,495	64,559,766	12.0	10.0	-5.1	3,544,656	10.0	-5.1	3,544,656	-
Sherco Unit 3	57,403,748	38,915,941	22.0	20.0	-4.3	1,047,808	20.0	-4.3	1,047,808	-
Wilmarth	3,020,385	2,661,685	7.0	5.0	-23.0	210,678	5.0	-23.0	210,678	-
<b>Total/Composite</b>	<b>\$ 290,664,889</b>	<b>\$ 178,719,225</b>	<b>14.7</b>	<b>12.7</b>	<b>-7.9</b>	<b>\$ 10,587,608</b>	<b>11.3</b>	<b>-8.7</b>	<b>\$ 12,115,135</b>	<b>\$ 1,527,527</b>

Electric and Gas Utilities Summary

	Plant Balance 1/1/2013	Reallocated	Present				Proposed			Proposed
		Reserve Balance 1/1/2013	Approved Rem Life (Yrs) *	Rem. Life (Yrs) **	Net Salv %	Depreciation Expense	Rem. Life (Yrs)	Net Salv %	Depreciation Expense	Less Present Expense
<b>After Reallocation</b>	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
E315 Accessory Electric Equipment										
Black Dog	\$ 14,386,762	\$ 14,249,851	5.0	3.0	-18.0	\$ 908,843	3.0	-29.7	\$ 1,469,926	\$ 561,084
Allen S. King	40,149,567	8,416,131	26.5	24.5	-5.5	1,385,374	24.5	-5.5	1,385,374	-
Minnesota Valley	598,206	1,574,982	6.5	4.5	-101.9	-	-	N/A	-	-
Red Wing	1,515,459	1,466,712	7.0	5.0	-23.3	80,370	5.0	-23.3	80,370	-
Sherco Unit 1 & 2	38,007,142	30,704,686	12.0	10.0	-5.1	924,082	10.0	-5.1	924,082	-
Sherco Unit 3	71,109,132	41,386,379	22.0	20.0	-4.3	1,639,022	20.0	-4.3	1,639,022	-
Wilmarth	1,410,548	876,065	7.0	5.0	-23.0	171,782	5.0	-23.0	171,782	-
<b>Total/Composite</b>	<b>\$ 167,176,816</b>	<b>\$ 98,674,808</b>	<b>17.6</b>	<b>15.6</b>	<b>-6.6</b>	<b>\$ 5,109,472</b>	<b>14.2</b>	<b>-7.3</b>	<b>\$ 5,670,556</b>	<b>\$ 561,084</b>
E316 Miscellaneous Power Plant Equipment										
Black Dog	\$ 3,153,700	\$ 2,951,822	5.0	3.0	-18.0	\$ 256,514	3.0	-29.7	\$ 379,509	\$ 122,994
Allen S. King	7,705,639	5,204,354	26.5	24.5	-5.5	119,392	24.5	-5.5	119,392	-
Minnesota Valley	311,744	820,772	6.5	4.5	-101.9	-	-	N/A	-	-
Red Wing	992,044	891,221	7.0	5.0	-23.3	66,394	5.0	-23.3	66,394	-
Sherco Unit 1 & 2	8,943,659	7,049,003	12.0	10.0	-5.1	235,078	10.0	-5.1	235,078	-
Sherco Unit 3	31,249,195	18,723,844	22.0	20.0	-4.3	693,453	20.0	-4.3	693,453	-
Wilmarth	782,144	763,644	7.0	5.0	-23.0	39,679	5.0	-23.0	39,679	-
<b>Total/Composite</b>	<b>\$ 53,138,125</b>	<b>\$ 36,404,660</b>	<b>16.4</b>	<b>14.4</b>	<b>-6.6</b>	<b>\$ 1,410,510</b>	<b>13.3</b>	<b>-6.8</b>	<b>\$ 1,533,505</b>	<b>\$ 122,994</b>
Docket E002-GR-12-961 Resolutions										
Black Dog Remediation	N/A	N/A	N/A	N/A	N/A	-	15.0	N/A	\$ 2,210,000	\$ 2,210,000
Sherco Unit 3 Deferral	N/A	N/A	N/A	N/A	N/A	-	N/A	N/A	(13,390,116)	(13,390,116)
<b>Total Steam Production</b>	<b>\$ 2,165,904,710</b>	<b>\$ 1,287,601,145</b>	<b>17.0</b>	<b>15.0</b>	<b>-7.1</b>	<b>\$ 68,942,905</b>	<b>16.6</b>	<b>-7.0</b>	<b>\$ 62,043,954</b>	<b>\$ (6,898,951)</b>

\* Approved remaining life as of 1/1/11 per Docket No. EG002-D-11-144.

\*\* Remaining life as of 1/1/13 due to passage of time and the reply position in Docket No. EG002-D-12-151.

Electric and Gas Utilities Summary

<b>Reallocation</b>	Plant Balance	Current Reserve Balance	Amount To Allocate	New Reserve Balance
<b>E311 Structures &amp; Improvements</b>				
Black Dog	32,142,190	25,569,441	(452,983)	25,116,459
Allen S. King	36,308,515	20,874,817	(511,699)	20,363,118
Minnesota Valley	4,105,416	6,039,409	4,343,803	10,383,212
Red Wing	10,535,057	8,603,418	(148,471)	8,454,946
Sherco Unit 1 & 2	89,972,473	72,843,139	(1,267,990)	71,575,149
Sherco Unit 3	131,921,087	102,349,964	(1,859,176)	100,490,788
Wilmarth	7,342,921	7,375,284	(103,484)	7,271,799
Total	312,327,659	243,655,470	-	243,655,470
<b>E312 Boiler Plant Equipment</b>				
Black Dog	55,928,523	57,179,491	(285,217)	56,894,274
Allen S. King	459,279,823	117,630,625	(2,342,178)	115,288,447
Minnesota Valley	6,440,017	7,686,491	6,813,967	14,500,458
Red Wing	38,149,987	33,672,670	(194,553)	33,478,118
Sherco Unit 1 & 2	354,603,226	231,467,421	(1,808,361)	229,659,060
Sherco Unit 3	394,304,761	250,176,948	(2,010,826)	248,166,121
Wilmarth	33,890,883	32,333,337	(172,832)	32,160,504
Total	1,342,597,221	730,146,982	(0)	730,146,982
<b>E314 Turbogenerator Units</b>				
Black Dog	39,167,364	38,225,570	(309,725)	37,915,845
Allen S. King	91,426,196	27,746,456	(722,974)	27,023,482
Minnesota Valley	2,156,244	3,395,603	2,281,450	5,677,053
Red Wing	2,337,456	1,983,937	(18,484)	1,965,453
Sherco Unit 1 & 2	95,153,495	65,312,214	(752,449)	64,559,766
Sherco Unit 3	57,403,748	39,369,875	(453,934)	38,915,941
Wilmarth	3,020,385	2,685,569	(23,884)	2,661,685
Total	290,664,889	178,719,225	0	178,719,225

Electric and Gas Utilities Summary

<b>Reallocation</b>	Plant Balance	Current Reserve Balance	Amount To Allocate	New Reserve Balance
<b>E315 Accessory Electric Equipment</b>				
Black Dog	14,386,762	14,304,516	(54,665)	14,249,851
Allen S. King	40,149,567	8,568,686	(152,555)	8,416,131
Minnesota Valley	598,206	942,041	632,942	1,574,982
Red Wing	1,515,459	1,472,471	(5,758)	1,466,712
Sherco Unit 1 & 2	38,007,142	30,849,100	(144,414)	30,704,686
Sherco Unit 3	71,109,132	41,656,569	(270,190)	41,386,379
Wilmarth	1,410,548	881,425	(5,360)	876,065
Total	167,176,816	98,674,808	(0)	98,674,808
<b>E316 Miscellaneous Power Plant Equipment</b>				
Black Dog	3,153,700	2,971,514	(19,692)	2,951,822
Allen S. King	7,705,639	5,252,467	(48,114)	5,204,354
Minnesota Valley	311,744	490,927	329,845	820,772
Red Wing	992,044	897,416	(6,194)	891,221
Sherco Unit 1 & 2	8,943,659	7,104,846	(55,844)	7,049,003
Sherco Unit 3	31,249,195	18,918,963	(195,119)	18,723,844
Wilmarth	782,144	768,528	(4,884)	763,644
Total	53,138,125	36,404,660	0	36,404,660

Electric and Gas Utilities Summary

	Plant Balance 1/1/2013 (1)	Reserve Balance 1/1/2013 (2)	Present				Proposed			Proposed
			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)	Less Present Expense (10)
E302 Franchises & Consents										
Monticello	\$ 64,234,012	\$ 8,363,492	19.8	17.8	0.0	\$ 3,138,793	17.8	0.0	\$ 3,138,793	\$ -
Prairie Island	57,400,108	4,623,935	23.3	21.3	0.0	2,477,755	21.3	0.0	2,477,755	-
Total/Composite	<u>\$ 121,634,121</u>	<u>\$ 12,987,427</u>	<u>21.3</u>	<u>19.3</u>	<u>0.0</u>	<u>\$ 5,616,548</u>	<u>19.3</u>	<u>0.0</u>	<u>\$ 5,616,548</u>	<u>\$ -</u>
E321 Structures & Improvements										
Monticello	\$ 164,244,310	\$ 99,308,647	19.8	17.8	0.0	\$ 3,648,071	17.8	0.0	\$ 3,648,071	\$ -
Monticello Interim Storage	23,617,479	4,501,548	19.8	17.8	0.0	1,073,929	17.8	0.0	1,073,929	-
Prairie Island Unit 1 & 2	232,500,139	171,807,937	23.3	21.3	0.0	2,849,399	21.3	0.0	2,849,399	-
PI Interim Storage	11,938,940	11,075,839	23.3	21.3	0.0	40,521	21.3	0.0	40,521	-
Total/Composite	<u>\$ 432,300,869</u>	<u>\$ 286,693,971</u>	<u>21.1</u>	<u>19.1</u>	<u>0.0</u>	<u>\$ 7,611,920</u>	<u>19.1</u>	<u>0.0</u>	<u>\$ 7,611,920</u>	<u>\$ -</u>
E322 Reactor Plant Equipment										
Monticello	\$ 376,981,157	\$ 232,142,266	19.8	17.8	0.0	\$ 8,137,016	17.8	0.0	\$ 8,137,016	\$ -
Monticello Interim Storage	15,132,425	2,946,998	19.8	17.8	0.0	684,575	17.8	0.0	684,575	-
Prairie Island Unit 1 & 2	537,135,005	352,994,358	23.3	21.3	0.0	8,645,101	21.3	0.0	8,645,101	-
PI Interim Storage	75,287,377	32,301,289	23.3	21.3	0.0	2,018,126	21.3	0.0	2,018,126	-
Total/Composite	<u>\$ 1,004,535,965</u>	<u>\$ 620,384,912</u>	<u>21.7</u>	<u>19.7</u>	<u>0.0</u>	<u>\$ 19,484,818</u>	<u>19.7</u>	<u>0.0</u>	<u>\$ 19,484,818</u>	<u>\$ -</u>
E323 Turbogenerator Units										
Monticello	\$ 261,385,409	\$ 29,346,850	19.8	17.8	0.0	\$ 13,035,874	17.8	0.0	\$ 13,035,874	\$ -
Prairie Island Unit 1 & 2	183,243,814	131,152,634	23.3	21.3	0.0	2,445,595	21.3	0.0	2,445,595	-
Total/Composite	<u>\$ 444,629,223</u>	<u>\$ 160,499,484</u>	<u>20.4</u>	<u>18.4</u>	<u>0.0</u>	<u>\$ 15,481,469</u>	<u>18.4</u>	<u>0.0</u>	<u>\$ 15,481,469</u>	<u>\$ -</u>

Electric and Gas Utilities Summary

	Plant Balance 1/1/2013 (1)	Reserve Balance 1/1/2013 (2)	Present			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)		
E324 Accessory Electric Equipment										
Monticello	\$ 82,612,412	\$ 28,816,514	19.8	17.8	0.0	\$ 3,022,241	17.8	0.0	\$ 3,022,241	\$ -
Prairie Island Unit 1 & 2	202,259,192	159,668,358	23.3	21.3	0.0	1,999,570	21.3	0.0	1,999,570	-
Total/Composite	<u>\$ 284,871,603</u>	<u>\$ 188,484,872</u>	<u>21.2</u>	<u>19.2</u>	<u>0.0</u>	<u>\$ 5,021,811</u>	<u>19.2</u>	<u>0.0</u>	<u>\$ 5,021,811</u>	<u>\$ -</u>
E325 Miscellaneous Power Plant Equipment										
Monticello	\$ 60,713,782	\$ 42,033,609	19.8	17.8	0.0	\$ 1,049,448	17.8	0.0	\$ 1,049,448	\$ -
Prairie Island Unit 1 & 2	82,163,980	59,790,855	23.3	21.3	0.0	1,050,381	21.3	0.0	1,050,381	-
Total/Composite	<u>\$ 142,877,762</u>	<u>\$ 101,824,464</u>	<u>21.6</u>	<u>19.6</u>	<u>0.0</u>	<u>\$ 2,099,829</u>	<u>19.6</u>	<u>0.0</u>	<u>\$ 2,099,829</u>	<u>\$ -</u>
Docket E002-GR-12-961 Resolutions	\$ (34,754,093)	\$ -	N/A	N/A	N/A	\$ -	17.8	0.0	\$ (1,952,477)	\$ (1,952,477)
Total Nuclear Production	<u>\$ 2,396,095,449</u>	<u>\$ 1,370,875,130</u>	<u>20.5</u>	<u>18.5</u>	<u>0.0</u>	<u>\$ 55,316,396</u>	<u>19.2</u>	<u>0.0</u>	<u>\$ 53,363,919</u>	<u>\$ (1,952,477)</u>

\* Approved remaining life as of 1/1/11 per Docket No. EG002-D-11-144.

\*\* Remaining life as of 1/1/13 due to passage of time and the reply position in Docket No. EG002-D-12-151.

Electric and Gas Utilities Summary

	Plant Balance 1/1/2013 (1)	Reserve Balance 1/1/2013 (2)	Present				Proposed			Proposed
			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)	Less Present Expense (10)
E302 Franchises & Consents										
Hennepin Island	\$ 2,857,039	\$ 595,856	23.2	21.2	0.0	\$ 106,660	21.2	0.0	\$ 106,660	\$ -
Total/Composite	\$ 2,857,039	\$ 595,856	23.2	21.2	0.0	\$ 106,660	21.2	0.0	\$ 106,660	\$ -
E331 Structures & Improvements										
Hennepin Island	\$ 464,281	\$ 500,065	23.2	21.2	-30.0	\$ 4,882	21.2	-30.0	\$ 4,882	\$ -
Lower Dam	40,158	46,645	23.2	21.2	-30.0	262	21.2	-30.0	262	-
Total/Composite	\$ 504,438	\$ 546,710	23.2	21.2	-30.0	\$ 5,144	21.2	-30.0	\$ 5,144	\$ -
E332 Reservoirs, Dams & Waterways										
Hennepin Island	\$ 1,448,578	\$ 698,515	23.2	21.2	-30.0	\$ 55,879	21.2	-30.0	\$ 55,879	\$ -
Lower Dam	149,587	179,237	23.2	21.2	-30.0	718	21.2	-30.0	718	-
Upper Dam	4,491,476	3,152,068	23.2	21.2	-30.0	126,738	21.2	-30.0	126,738	-
Total/Composite	\$ 6,089,641	\$ 4,029,821	23.2	21.2	-30.0	\$ 183,335	21.2	-30.0	\$ 183,335	\$ -
E333 Water Wheels, Turbines & Generators										
Hennepin Island	\$ 7,844,873	\$ 821,643	23.2	21.2	-30.0	\$ 442,297	21.2	-30.0	\$ 442,297	\$ -
Total/Composite	\$ 7,844,873	\$ 821,643	23.2	21.2	-30.0	\$ 442,297	21.2	-30.0	\$ 442,297	\$ -
E334 Accessory Electric Equipment										
Hennepin Island	\$ 2,716,375	\$ 292,413	23.2	21.2	-30.0	\$ 152,777	21.2	-30.0	\$ 152,777	\$ -
Total/Composite	\$ 2,716,375	\$ 292,413	23.2	21.2	-30.0	\$ 152,777	21.2	-30.0	\$ 152,777	\$ -
E335 Miscellaneous Power Plant Equipment										
Hennepin Island	\$ 37,779	\$ 39,129	23.2	21.2	-30.0	\$ 471	21.2	-30.0	\$ 471	\$ -
Upper Dam	23,046	24,106	23.2	21.2	-30.0	276	21.2	-30.0	276	-
Total/Composite	\$ 60,824	\$ 63,235	23.2	21.2	-30.0	\$ 747	21.2	-30.0	\$ 747	\$ -
Total Hydro Production	\$ 20,073,190	\$ 6,349,677	23.2	21.2	-30.0 *	\$ 890,960	21.2	-30.0 *	\$ 890,960	\$ -

\* Composite Net Salvage % excludes E302

\*\* Approved remaining life as of 1/1/11 per Docket No. EG002-D-11-144.

\*\*\* Remaining life as of 1/1/13 due to passage of time and the reply position in Docket No. EG002-D-12-151.

Electric and Gas Utilities Summary

	Plant Balance 1/1/2013 (1)	Reserve Balance 1/1/2013 (2)	Present				Proposed			Proposed
			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)	Less Present Expense (10)
E340.1 Wind Rights										
Grand Meadow Wind Project	\$ 8,686,818	\$ 1,417,543	22.9	20.9	0.0	\$ 347,812	20.9	0.0	\$ 347,812	-
Nobles Wind Project	3,884,834	302,042	24.9	22.9	0.0	156,454	22.9	0.0	156,454	-
Total/Composite	<u>\$ 12,571,653</u>	<u>\$ 1,719,585</u>	<u>23.5</u>	<u>21.5</u>	<u>0.0</u>	<u>\$ 504,266</u>	<u>21.5</u>	<u>0.0</u>	<u>\$ 504,266</u>	<u>-</u>
E341 Structures & Improvements										
Angus C. Anson	\$ 7,503,459	\$ 4,558,335	24.4	22.4	-4.5	\$ 146,553	22.4	-4.5	\$ 146,553	\$ -
Black Dog Unit 5	15,361,662	5,419,171	21.0	19.0	-8.3	590,395	19.0	-1.7	537,034	(53,362)
Blue Lake	1,587,263	1,209,912	24.4	22.4	-5.2	20,531	22.4	-5.2	20,531	-
Grand Meadow Wind Project	4,750,902	855,116	22.9	20.9	-8.7	206,178	20.9	-8.7	206,178	-
Granite City	1,241,718	1,723,505	2.0	-	-38.8	-	6.0 *	-38.8	-	-
High Bridge	70,692,049	5,216,994	37.4	35.4	-3.1	1,911,483	35.4	-3.1	1,911,483	-
Inver Hills	1,320,544	1,346,111	16.0	14.0	-11.0	8,549	14.0	-11.0	8,549	-
Key City	1,002,265	1,389,139	2.0	-	-38.6	-	-	-38.6	-	-
Nobles Wind Project	13,536,911	1,584,912	24.9	22.9	-8.7	573,350	22.9	-8.7	573,350	-
Riverside	49,909,360	21,064,120	38.2	36.2	-5.0	865,765	36.2	-5.0	865,765	-
Total/Composite	<u>\$ 166,906,134</u>	<u>\$ 44,367,315</u>	<u>32.4</u>	<u>30.4</u>	<u>-5.4</u>	<u>\$ 4,322,804</u>	<u>30.6</u>	<u>-4.8</u>	<u>\$ 4,269,443</u>	<u>\$ (53,362)</u>
E342 Fuel Holders, Producers & Accessories										
Angus C. Anson Unit 2 & 3	\$ 1,104,673	\$ 807,509	8.8	6.8	-4.4	\$ 50,849	6.8	-4.4	\$ 50,849	\$ -
Black Dog Unit 5	3,072,449	1,044,096	21.0	19.0	-8.3	120,177	19.0	-1.7	109,504	(10,673)
Blue Lake Units 1 thru 4	1,311,529	1,467,601	2.0	-	-11.9	-	-	-11.9	-	-
Granite City	416,373	577,926	2.0	-	-38.8	-	6.0 *	-38.8	-	-
High Bridge	65,160,326	5,118,069	37.4	35.4	-3.1	1,753,170	35.4	-3.1	1,753,170	-
Inver Hills	2,903,525	2,364,074	16.0	14.0	-11.0	61,346	14.0	-11.0	61,346	-
Key City	242,384	335,944	2.0	-	-38.6	-	-	-38.6	-	-
Riverside	385,656	16,617	38.2	36.2	-5.0	10,727	36.2	-5.0	10,727	-
Wind2Battery System	4,128,902	899,454	13.0	11.0	0.0	293,586	11.0	0.0	293,586	-
Total/Composite	<u>\$ 78,725,816</u>	<u>\$ 12,631,290</u>	<u>32.2</u>	<u>30.2</u>	<u>-3.9</u>	<u>\$ 2,289,855</u>	<u>30.3</u>	<u>-3.6</u>	<u>\$ 2,279,182</u>	<u>\$ (10,673)</u>

Electric and Gas Utilities Summary

	Plant Balance 1/1/2013 (1)	Reserve Balance 1/1/2013 (2)	Present				Proposed			Proposed
			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)	Less Present Expense (10)
E344 Generators										
Alliant Tech	\$ 467,475	\$ 467,475	1.8	-	0.0	\$ -	-	0.0	\$ -	\$ -
Angus C. Anson Unit 2 & 3	67,887,588	47,542,926	8.8	6.8	-4.4	3,431,135	6.8	-4.4	3,431,135	-
Angus C. Anson Unit 4	32,254,162	8,516,474	24.4	22.4	-4.5	1,124,515	22.4	-4.5	1,124,515	-
Black Dog Unit 5	109,460,328	20,098,962	21.0	19.0	-8.3	5,181,399	19.0	-1.7	4,801,168	(380,231)
Blue Lake Units 1 thru 4	21,182,141	23,655,060	2.0	-	-11.9	-	-	-11.9	-	-
Blue Lake Unit 7 & 8	59,920,497	15,828,280	24.4	22.4	-5.2	2,107,504	22.4	-5.2	2,107,504	-
Grand Meadow Wind Project	183,193,117	31,955,200	22.9	20.9	-8.7	7,998,838	20.9	-8.7	7,998,838	-
Granite City	6,286,537	8,725,714	2.0	-	-38.8	-	6.0 *	-38.8	-	-
New Controls Equipment	307,929	-	N/A	N/A	N/A	-	6.0 *	-38.8	38,585	38,585
High Bridge	189,168,484	16,960,112	37.4	35.4	-3.1	5,030,299	35.4	-3.1	5,030,299	-
Inver Hills	48,370,566	42,468,519	16.0	14.0	-11.0	801,629	14.0	-11.0	801,629	-
Key City	5,374,748	7,449,401	2.0	-	-38.6	-	-	-38.6	-	-
Nobles Wind Project	468,886,358	40,722,806	24.9	22.9	-8.7	20,478,457	22.9	-8.7	20,478,457	-
Riverside	201,461,150	17,906,751	38.2	36.2	-5.0	5,348,825	36.2	-5.0	5,348,825	-
United Hospital	2,031,625	1,656,723	6.7	4.7	0.0	79,766	4.7	0.0	79,766	-
Total/Composite	\$ 1,396,252,705	\$ 283,954,403	25.5	23.5	-7.3	\$ 51,582,366	23.6	-6.8	\$ 51,240,721	\$ (341,645)
E345 Accessory Electric Equipment										
Angus C. Anson Unit 2 & 3	\$ 3,225,755	\$ 2,258,002	8.8	6.8	-4.4	\$ 163,189	6.8	-4.4	\$ 163,189	\$ -
Angus C. Anson Unit 4	4,677,753	1,163,786	24.4	22.4	-4.5	166,271	22.4	-4.5	166,271	-
Black Dog Unit 5	9,614,957	2,923,706	21.0	19.0	-8.3	394,173	19.0	-1.7	360,774	(33,399)
Blue Lake Units 1 thru 4	1,370,005	1,533,035	2.0	-	-11.9	-	-	-11.9	-	-
Blue Lake Unit 7 & 8	7,849,102	2,065,377	24.4	22.4	-5.2	276,423	22.4	-5.2	276,423	-
Grand Meadow Wind Project	12,027,032	2,185,322	22.9	20.9	-8.7	520,960	20.9	-8.7	520,960	-
Granite City	586,508	814,074	2.0	-	-38.8	-	6.0 *	-38.8	-	-
High Bridge	50,865,149	5,739,435	37.4	35.4	-3.1	1,319,281	35.4	-3.1	1,319,281	-
Inver Hills	3,389,149	1,934,246	16.0	14.0	-11.0	130,551	14.0	-11.0	130,551	-
Key City	1,702,722	2,359,972	2.0	-	-38.6	-	-	-38.6	-	-
Nobles Wind Project	29,931,151	2,614,117	24.9	22.9	-8.7	1,306,596	22.9	-8.7	1,306,596	-
Riverside	39,480,794	5,314,385	38.2	36.2	-5.0	998,355	36.2	-5.0	998,355	-
Total/Composite	\$ 164,720,076	\$ 30,905,458	29.3	27.3	-6.2	\$ 5,275,798	27.3	-5.8	\$ 5,242,399	\$ (33,399)

Electric and Gas Utilities Summary

	Plant Balance 1/1/2013 (1)	Reserve Balance 1/1/2013 (2)	Present				Proposed			Proposed
			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)	Less Present Expense (10)
E346 Miscellaneous Power Plant Equipment										
Angus C. Anson Unit 2 & 3	\$ 2,552,047	\$ 1,197,990	8.8	6.8	-4.4	\$ 215,639	6.8	-4.4	\$ 215,639	\$ -
Black Dog Unit 5	1,356,629	475,434	21.0	19.0	-8.3	52,305	19.0	-1.7	47,592	(4,712)
Blue Lake Units 1 thru 4	424,921	475,487	2.0	-	-11.9	-	-	-11.9	-	-
Blue Lake Unit 7 & 8	29,932	3,930	24.4	22.4	-5.2	1,230	22.4	-5.2	1,230	-
Grand Meadow Wind Project	207,761	37,926	22.9	20.9	-8.7	8,991	20.9	-8.7	8,991	-
Granite City	13,279	18,432	2.0	-	-38.8	-	6.0	-38.8	-	-
High Bridge	6,411,010	653,144	37.4	35.4	-3.1	168,266	35.4	-3.1	168,266	-
Inver Hills	619,054	601,069	16.0	14.0	-11.0	6,149	14.0	-11.0	6,149	-
Key City	277,794	385,022	2.0	-	-38.6	-	-	-38.6	-	-
Nobles Wind Project	627,971	13,507	24.9	22.9	-8.7	29,218	22.9	-8.7	29,218	-
Riverside	8,747,410	4,536,832	38.2	36.2	-5.0	128,396	36.2	-5.0	128,396	-
Total/Composite	<u>\$ 21,267,808</u>	<u>\$ 8,398,773</u>	<u>25.0</u>	<u>23.0</u>	<u>-5.5</u>	<u>\$ 610,195</u>	<u>23.0</u>	<u>-5.1</u>	<u>\$ 605,482</u>	<u>\$ (4,712)</u>
Total Other Production	<u>\$ 1,840,444,193</u>	<u>\$ 381,976,824</u>	<u>26.5</u>	<u>24.5</u>	<u>-6.8</u>	<u>\$ 64,585,284</u>	<u>24.5</u>	<u>-6.3</u>	<u>\$ 64,141,493</u>	<u>\$ (443,792)</u>

\* Proposed remaining life for Granite City will begin when new project goes into service. Project went in-service June 2013.

\*\* Approved remaining life as of 1/1/11 per Docket No. EG002-D-11-144.

\*\*\* Remaining life as of 1/1/13 due to passage of time and the reply position in Docket No. EG002-D-12-151.

Electric and Gas Utilities Summary

	Plant Balance 1/1/2013 (1)	Reserve Balance 1/1/2013 (2)	Present				Proposed			Proposed
			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)	Less Present Expense (10)
G305 Structures & Improvements										
Maplewood	\$ 952,430	\$ 883,029	9.0	7.0	-17.0	\$ 33,045	7.0	-17.0	\$ 33,045	-
Sibley	776,690	729,045	9.0	7.0	-1.0	7,916	7.0	-1.0	7,916	-
Wescott	781,243	745,950	9.0	7.0	-3.0	8,390	7.0	-3.0	8,390	-
Total/Composite	\$ 2,510,364	\$ 2,358,024	9.0	7.0	-7.7	\$ 49,351	7.0	-7.7	\$ 49,351	-
G311 LP Gas Equipment										
Maplewood	\$ 3,715,761	\$ 2,837,136	9.0	7.0	8.0	\$ 83,052	7.0	8.0	\$ 83,052	-
Sibley	3,915,544	3,031,805	9.0	7.0	8.0	81,499	7.0	8.0	81,499	-
Wescott	4,575,156	3,869,771	9.0	7.0	1.0	94,233	7.0	1.0	94,233	-
Total/Composite	\$ 12,206,461	\$ 9,738,712	9.0	7.0	5.4	\$ 258,785	7.0	5.4	\$ 258,785	-
G320 Other Equipment										
Maplewood	\$ 203,004	\$ 195,160	9.0	7.0	0.0	\$ 1,121	7.0	0.0	\$ 1,121	-
Sibley	496,538	291,955	9.0	7.0	-1.0	29,936	7.0	-1.0	29,936	-
Wescott	228,070	208,058	9.0	7.0	3.0	1,881	7.0	3.0	1,881	-
Total/Composite	\$ 927,613	\$ 695,173	9.0	7.0	0.2	\$ 32,938	7.0	0.2	\$ 32,938	-
Total Gas Production	\$ 15,644,437	\$ 12,791,909	9.0	7.0	3.0	\$ 341,073	7.0	3.0	\$ 341,073	-

\* Approved remaining life as of 1/1/11 per Docket No. EG002-D-11-144.

\*\* Remaining life as of 1/1/13 due to passage of time and the reply position in Docket No. EG002-D-12-151.

Electric and Gas Utilities Summary

	Plant Balance 1/1/2013 (1)	Reserve Balance 1/1/2013 (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	\$ 4,824,327	\$ 4,843,913	7.0	5.0	-10.0	\$ 92,569	5.0	-10.0	\$ 92,569	-
G362 Gas Holders										
Wescott	8,169,167	7,308,346	7.0	5.0	5.0	90,473	5.0	5.0	90,473	-
G363 Purification Equipment										
Wescott	1,022,468	950,846	7.0	5.0	1.0	12,279	5.0	1.0	12,279	-
G363.1 Liquefaction Equipment										
Wescott	2,817,687	2,304,439	7.0	5.0	2.0	91,379	5.0	2.0	91,379	-
G363.2 Vaporizing Equipment										
Wescott	9,249,555	4,766,046	17.0	15.0	2.0	286,568	15.0	2.0	286,568	-
G363.3 Compressor Equipment										
Wescott	4,190,613	3,961,885	7.0	5.0	2.0	28,983	20.0	2.0	7,246	(21,737)
New Compressor Investment	18,300,000	-	N/A	N/A	N/A	-	20.0 *	2.0	186,813	186,813
G363.4 Measuring & Regulating Equipment										
Wescott	45,363	41,337	7.0	5.0	6.0	261	5.0	6.0	261	-
G363.5 Other Equipment										
Wescott	4,105,706	3,260,489	7.0	5.0	0.0	169,043	5.0	0.0	169,043	-
Total Gas Storage	\$ 52,724,887	\$ 27,437,302	10.7	8.7	0.8	\$ 771,555	26.3	1.2	\$ 936,631	165,075

\* Depreciation Calculation for New Compressor Investment assumes an in-service date of October 2013.

\*\* Approved remaining life as of 1/1/11 per Docket No. EG002-D-11-144.

\*\*\* Remaining life as of 1/1/13 due to passage of time and the reply position in Docket No. EG002-D-12-151.

Electric Utility

FERC Account	Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
<b>Steam</b>							
310	Land & Land Rights - Fee	9,446,779	0	0	0	0	9,446,779
310	Land & Land Rights - Other	9,856	-19,993	0	0	0	-10,137
311	Structures & Improvements	305,926,840	7,481,329	-581,059	0	0	312,827,110
312	Boiler Plant Equipment	1,303,092,616	41,574,867	-2,070,262	0	0	1,342,597,221
314	Turbogenerator Units	289,688,113	1,101,842	-175,636	0	0	290,614,318
314	Turbogenerator Units - Sherco 3 HFU	15,390,080	1,310,259	0	0	0	16,700,339
315	Accessory Electric Equipment	164,249,939	2,991,958	-65,081	0	0	167,176,816
315	Accessory Electric Equipment - Sherco 3 HFU	7,588,143	67,895	0	0	0	7,656,037
316	Miscellaneous Power Plant Equipment	53,960,770	-114,451	0	0	0	53,846,319
		<u>2,149,353,136</u>	<u>54,393,705</u>	<u>-2,892,038</u>	<u>0</u>	<u>0</u>	<u>2,200,854,803</u>
<b>Nuclear</b>							
302	Franchises & Consents	91,030,489	30,603,631	0	0	0	121,634,121
320	Land & Land Rights - Fee	1,152,676	408	0	0	0	1,153,084
320	Land and Land Rights - Other	1,729	0	0	0	0	1,729
321	Structures & Improvements	421,512,179	11,881,393	-1,092,703	0	0	432,300,869
322	Reactor Plant Equipment	1,002,941,715	19,242,570	-17,648,320	0	0	1,004,535,965
323	Turbogenerator Units	461,941,590	-10,658,561	-6,653,807	0	0	444,629,223
324	Accessory Electric Equipment	286,927,761	5,221,578	-7,277,736	0	0	284,871,603
325	Miscellaneous Power Plant Equipment	137,473,509	5,689,212	-284,959	0	0	142,877,762
		<u>2,402,981,650</u>	<u>61,980,232</u>	<u>-32,957,525</u>	<u>0</u>	<u>0</u>	<u>2,432,004,356</u>
<b>Hydro</b>							
302	Franchises & Consents	2,857,039	0	0	0	0	2,857,039
330	Land & Land Rights - Fee	298,638	0	0	0	0	298,638
330	Land & Land Rights - Other	1,400,213	0	0	0	0	1,400,213
331	Structures & Improvements	544,221	0	-1,858	0	0	542,363
332	Reservoirs, Dams & Waterways	6,948,561	0	-613,315	0	0	6,335,245
333	Water Wheels, Turbines & Generators	6,360,683	1,801,338	-317,148	0	0	7,844,873
334	Accessory Electric Equipment	367,935	2,432,999	-84,559	0	0	2,716,375
335	Miscellaneous Power Plant Equipment	60,824	0	0	0	0	60,824
		<u>18,838,114</u>	<u>4,234,336</u>	<u>-1,016,880</u>	<u>0</u>	<u>0</u>	<u>22,055,570</u>
<b>Other</b>							
340	Land & Land Rights - Fee	4,965,565	0	-6,993	0	0	4,958,572
340	Land & Land Rights - Other	10,368,887	0	0	0	0	10,368,887
340	Wind Rights	12,571,653	0	0	0	0	12,571,653
341	Structures & Improvements	170,685,812	-3,462,249	-219,826	0	0	167,003,738
342	Fuel Holders, Producers & Accessories	78,780,720	-54,904	0	0	0	78,725,816
344	Generators	1,355,908,345	41,405,383	-1,052,183	0	0	1,396,261,546
345	Accessory Electric Equipment	162,764,355	1,982,023	-26,301	0	0	164,720,076
346	Miscellaneous Power Plant Equipment	21,206,439	61,369	0	0	0	21,267,808
		<u>1,817,251,776</u>	<u>39,931,623</u>	<u>-1,305,303</u>	<u>0</u>	<u>0</u>	<u>1,855,878,097</u>
<b>Utility Total</b>		<u>6,388,424,675</u>	<u>160,539,897</u>	<u>-38,171,746</u>	<u>0</u>	<u>0</u>	<u>6,510,792,826</u>

Gas Utility

FERC Account	Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
<b>Production</b>							
304	Land & Land Rights - Fee	773,950	3,628	0	0	0	777,579
304	Land & Land Rights - Other	34,537	0	0	0	0	34,537
305	Structures & Improvements	2,708,265	0	0	0	0	2,708,265
311	LP Gas Equipment	13,374,658	-6,596	-7,456	0	0	13,360,606
320	Other Equipment	942,887	0	-6,605	0	0	936,282
		<u>17,834,297</u>	<u>-2,967</u>	<u>-14,060</u>	<u>0</u>	<u>0</u>	<u>17,817,270</u>
<b>Storage</b>							
360	Land & Land Rights - Fee	0	0	0	0	0	0
360	Land & Land Rights - Other	11,264	0	0	0	0	11,264
361	Structures & Improvements	4,835,412	0	-11,085	0	0	4,824,327
362	Gas Holders	8,169,167	0	0	0	0	8,169,167
363	Purification Equipment	1,023,738	0	-1,269	0	0	1,022,468
363.1	Liquefaction Equipment	2,904,069	0	-86,382	0	0	2,817,687
363.2	Vaporizing Equipment	9,271,088	-21,533	0	0	0	9,249,555
363.3	Compressor Equipment	4,191,917	0	-1,304	0	0	4,190,613
363.4	Measuring & Regulating Equipment	45,363	0	0	0	0	45,363
363.5	Other Equipment	3,952,834	152,872	0	0	0	4,105,706
		<u>34,404,852</u>	<u>131,340</u>	<u>-100,040</u>	<u>0</u>	<u>0</u>	<u>34,436,151</u>
<b>Utility Total</b>		<u>52,239,149</u>	<u>128,372</u>	<u>-114,101</u>	<u>0</u>	<u>0</u>	<u>52,253,421</u>

\* Retirement Reconciliation:

Major retirements in E312 relate to King (\$1.59 million), Sherco 3 (\$136 thousand), and Wilmarth (\$247 thousand).  
 Major retirements in E321 relate to Monticello (\$362 thousand) and Prairie Island (\$730 thousand).  
 Major retirements in E322 relate to Monticello (\$17.37 million) and Prairie Island (\$275 thousand).  
 Major retirements in E323 relate to Monticello (\$6.64 million).  
 Major retirements in E324 relate to Monticello (\$6.77 million) and Prairie Island (\$508 thousand).  
 Major retirements in E344 relate to Grand Meadow (\$846 thousand) and Inver Hills (\$175 thousand).

Electric Utility

FERC Account	Account Description	Beginning Balance	Credits		Debits		Transfers Adjustments and Other Credits (Debits)	Ending Balance
			Accruals	Gross Salvage	Retirements	Cost of Removal		
<b>Steam</b>								
311	Structures & Improvements	243,207,299	5,877,676	0	581,059	5,508,011	187,284	243,183,190
312	Boiler Plant Equipment	685,725,435	43,242,081	120,353	2,070,262	5,614,562	18,714	721,421,760
314	Turbogenerator Units	168,591,611	10,502,010	0	175,636	231,676	-17,424	178,668,885
315	Accessory Electric Equipment	93,814,460	4,931,420	0	65,081	19,857	13,413	98,674,357
316	Miscellaneous Power Plant Equipment	35,172,374	1,434,828	7,700	0	-25,239	8,216	36,648,356
		1,226,511,179	65,988,017	128,053	2,892,038	11,348,867	210,203	1,278,596,547
<b>Nuclear</b>								
302	Franchises & Consents	8,687,027	4,278,629	0	0	0	21,770	12,987,427
321	Structures & Improvements	281,454,036	7,324,228	0	1,092,703	1,010,016	18,427	286,693,971
322	Reactor Plant Equipment	620,741,009	18,609,493	0	17,648,320	1,260,576	-56,694	620,384,912
323	Turbogenerator Units	170,398,148	14,972,676	48,927	6,653,807	18,288,474	22,014	160,499,484
324	Accessory Electric Equipment	191,726,470	4,822,387	0	7,277,736	805,843	19,595	188,484,872
325	Miscellaneous Power Plant Equipment	100,567,897	1,956,926	0	284,959	424,820	9,421	101,824,464
		1,373,574,586	51,964,338	48,927	32,957,525	21,789,730	34,533	1,370,875,130
<b>Hydro</b>								
302	Franchises & Consents	489,028	106,828	0	0	0	0	595,856
331	Structures & Improvements	585,127	5,158	0	1,858	0	0	588,427
332	Reservoirs, Dams & Waterways	4,740,246	185,335	0	613,315	0	0	4,312,266
333	Water Wheels, Turbines & Generators	953,541	398,345	0	317,148	213,095	0	821,643
334	Accessory Electric Equipment	270,243	109,628	0	84,559	2,900	0	292,413
335	Miscellaneous Power Plant Equipment	62,486	748	0	0	0	0	63,235
		7,100,672	806,042	0	1,016,880	215,995	0	6,673,839
<b>Other</b>								
340	Wind Rights	1,215,977	503,608	0	0	0	0	1,719,585
341	Structures & Improvements	41,563,222	4,517,771	0	219,826	240,823	-1,116,383	44,503,961
342	Fuel Holders, Producers & Accessories	10,786,432	2,478,611	0	0	0	-633,754	12,631,290
344	Generators	236,693,653	52,540,009	0	1,052,183	297,492	-3,608,563	284,275,425
345	Accessory Electric Equipment	26,252,420	5,546,837	0	26,301	26,138	-841,359	30,905,458
346	Miscellaneous Power Plant Equipment	7,920,884	660,875	0	0	42,373	-140,613	8,398,773
		324,432,589	66,247,711	0	1,298,310	606,827	-6,340,672	382,434,491
<b>Utility Total</b>		2,931,619,026	185,006,108	176,981	38,164,753	33,961,418	-6,095,936	3,038,580,007

Gas Utility

FERC 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	Structures & Improvements	2,534,045	49,554	0	0	0	2,012	2,585,611
311	LP Gas Equipment	10,578,673	259,938	0	7,456	6,573	8,833	10,833,415
320	Other Equipment	682,657	33,022	0	6,605	4,376	1,138	705,836
		13,795,375	342,514	0	14,060	10,950	11,983	14,124,862
<b>Storage</b>								
361	Structures & Improvements	4,762,372	92,626	0	11,085	0	0	4,843,913
362	Gas Holders	7,217,873	90,473	0	0	0	0	7,308,346
363	Purification Equipment	955,178	8,855	5,390	1,269	0	0	968,154
363.1	Liquefaction Equipment	2,206,559	97,080	120,382	86,382	33,200	0	2,304,439
363.2	Vaporizing Equipment	4,479,200	286,846	0	0	0	0	4,766,046
363.3	Compressor Equipment	3,932,804	29,069	1,817	1,304	501	0	3,961,885
363.4	Measuring & Regulating Equipment	41,076	261	0	0	0	0	41,337
363.5	Other Equipment	3,098,131	162,358	0	0	0	0	3,260,489
		26,693,194	767,568	127,589	100,040	33,701	0	27,454,610
<b>Utility Total</b>		40,488,569	1,110,082	127,589	114,101	44,651	11,983	41,579,472

\* Retirement Reconciliation:

Major retirements in E312 relate to King (\$1.59 million), Sherco 3 (\$136 thousand), and Wilmarth (\$247 thousand).

Major retirements in E321 relate to Monticello (\$362 thousand) and Prairie Island (\$730 thousand).

Major retirements in E322 relate to Monticello (\$17.37 million) and Prairie Island (\$275 thousand).

Major retirements in E323 relate to Monticello (\$6.64 million).

Major retirements in E324 relate to Monticello (\$6.77 million) and Prairie Island (\$508 thousand).

Major retirements in E344 relate to Grand Meadow (\$846 thousand) and Inver Hills (\$175 thousand).

Electric Utility

FERC Account	Account Description	Beginning Plant	Est. Future Net Salvage		Beginning Depreciation	Net	Depr Life (Yrs)	Annual Accrual	Reserve Ratio
		Balance	%	Amount	Reserve	Balance			
<b>Steam</b>									
311	Structures & Improvements	\$ 305,427,388	-7.3%	\$ (22,383,444)	\$ 243,717,566	\$ 84,093,266	15.9	\$ 5,295,038	74.35%
312	Boiler Plant Equipment	1,303,092,616	-7.0%	(90,956,635)	694,188,011	699,861,240	17.0	41,061,095	49.80%
314	Turbogenerator Units	289,738,683	-7.9%	(22,781,420)	168,641,846	143,878,258	13.8	10,433,302	53.96%
315	Accessory Electric Equipment	164,249,939	-6.6%	(10,860,765)	93,814,929	81,295,775	16.8	4,829,097	53.57%
316	Miscellaneous Power Plant Equipment	53,252,576	-6.6%	(3,524,652)	34,790,318	21,986,910	15.4	1,428,179	61.28%
								\$ 63,046,711	
<b>Nuclear</b>									
302	Franchises & Consents	\$ 91,030,489	0.0%	\$ -	\$ 8,687,027	\$ 82,343,462	21.0	\$ 3,918,616	9.54%
321	Structures & Improvements	421,512,179	0.0%	-	281,454,036	140,058,143	20.0	6,999,411	66.77%
322	Reactor Plant Equipment	1,002,941,715	0.0%	-	620,741,009	382,200,706	20.7	18,442,134	61.89%
323	Turbogenerator Units	461,941,590	0.0%	-	170,398,148	291,543,442	19.3	15,088,143	36.89%
324	Accessory Electric Equipment	286,927,761	0.0%	-	191,726,470	95,201,292	20.1	4,727,489	66.82%
325	Miscellaneous Power Plant Equipment	137,473,509	0.0%	-	100,567,897	36,905,612	20.8	1,777,864	73.15%
								\$ 50,953,658	
<b>Hydro</b>									
302	Franchises & Consents	\$ 2,857,039	0.0%	\$ -	\$ 489,028	\$ 2,368,010	22.2	\$ 106,667	17.12%
331	Structures & Improvements	506,297	-30.0%	(151,889)	543,411	114,775	22.2	5,170	82.56%
332	Reservoirs, Dams & Waterways	6,702,956	-30.0%	(2,010,887)	4,457,801	4,256,042	22.2	191,714	51.16%
333	Water Wheels, Turbines & Generators	6,360,683	-30.0%	(1,908,205)	953,541	7,315,346	22.2	329,520	11.53%
334	Accessory Electric Equipment	367,935	-30.0%	(110,381)	270,243	208,073	22.2	9,373	56.50%
335	Miscellaneous Power Plant Equipment	60,824	-30.0%	(18,247)	62,486	16,585	22.2	747	79.03%
								\$ 643,191	
<b>Other</b>									
340	Wind Rights	\$ 12,571,653	0.0%	\$ -	\$ 1,215,977	\$ 11,355,675	22.5	\$ 504,238	N/A
341	Structures & Improvements	170,588,208	-5.5%	(9,314,030)	41,426,576	138,475,662	30.5	4,535,729	23.03%
342	Fuel Holders, Producers & Accessories	78,780,720	-3.9%	(3,071,190)	10,786,432	71,065,477	28.8	2,467,279	13.18%
344	Generators	1,355,591,576	-4.3%	(58,299,075)	236,372,632	1,177,518,019	22.8	51,709,246	16.72%
345	Accessory Electric Equipment	162,764,355	-4.6%	(7,455,179)	26,252,420	143,967,113	26.2	5,490,048	15.42%
346	Miscellaneous Power Plant Equipment	21,206,439	-5.2%	(1,107,415)	7,920,884	14,392,969	22.0	653,844	35.50%
								\$ 65,360,384	
<b>Utility Total</b>								\$ 180,003,943	

Gas Utility

FERC Account	Account Description	Beginning Plant Balance	Est. Future Net Salvage		Beginning Depreciation Reserve	Net Balance	Depr Life (Yrs)	Annual Accrual	Reserve Ratio
			%	Amount					
<b>Production</b>									
305	Structures & Improvements	\$ 2,510,364	-7.7%	\$ (193,117)	\$ 2,306,458	\$ 397,023	8.0	\$ 49,628	85.31%
311	LP Gas Equipment	12,220,512	5.4%	657,193	9,483,970	2,079,349	8.0	259,919	82.02%
320	Other Equipment	934,218	0.2%	1,811	671,994	260,413	8.0	32,552	72.07%
								\$ 342,098	
<b>Storage</b>									
361	Structures & Improvements	\$ 4,835,412	-10.0%	\$ (483,541)	\$ 4,762,372	\$ 556,581	6.0	\$ 92,763	89.54%
362	Gas Holders	8,169,167	5.0%	408,458	7,217,873	542,836	6.0	90,473	93.01%
363	Purification Equipment	1,023,738	1.0%	10,237	934,409	79,092	6.0	13,182	92.20%
363	Liquefaction Equipment	2,904,069	2.0%	58,081	2,206,559	639,428	6.0	106,571	77.53%
363	Vaporizing Equipment	9,271,088	2.0%	185,422	4,479,200	4,606,466	6.0	767,744	49.30%
363	Compressor Equipment	4,191,917	2.0%	83,838	3,932,804	175,274	6.0	29,212	95.73%
363	Measuring & Regulating Equipment	45,363	6.0%	2,722	41,076	1,565	6.0	261	96.33%
363	Other Equipment	3,952,834	0.0%	-	3,098,131	854,702	6.0	142,450	78.38%
								\$ 1,242,658	
<b>Utility Total</b>								\$ 1,584,756	

Electric Utility

Electric Production Plant Facility	Proposed Depreciation Life on Current Investment	Resource Planning/Modeling End of Life Docket No. E002/RP-10-825	Rationale for Difference Between Depreciation Life and Resource Planning Period
Black Dog 3 & 4	3	2013 (End of Coal Use) 2015 (End of Gas Use)	Proposed plan is to discontinue coal firing at Units 3 and 4 in 2013, while continuing to make the units available on natural gas until 2015. A proposed new combined cycle unit would be built on the reclaimed coal yard to be completed early in 2016. Units 3 and 4 would then come offline and be removed once the new combined cycle unit comes online. The life of Black Dog 3 & 4 was extended 5 years in 2010 to reflect this replacement strategy.
Allen S. King	24.5	Beyond the end of resource planning period (36 years 2049)	In-Service date for the rebuilt plant was July 2007. Approved initial remaining book life for King was 30 years. No discussion of plans for the next 15 years are included in the Resource Plan. 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.
Minnesota Valley	0	0	A 7.6 year remaining life was approved in Docket No. E,G002/D-10-173. While the site is still considered of value, no discussion of future production plans was included in the Resource Plan, as no capacity is currently being received from this plant and thus it was not considered a resource.
Red Wing	5	5	Depreciation life for the current investment is tied to a contract to burn refuse-derived fuel (RDF). The Company entered into a "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 supply agreement, the depreciation recovery period will support the planning period. As options are exercised the remaining life will be re-evaluated. No discussions of plans for the plant were included in the Resource Plan.
Sherco 1 & 2	10	Beyond the end of resource planning period (36 years 2049)	No concrete discussions of future plans for Sherco Units 1 & 2 are included in the resource plan. However, it was noted that towards the end of the planning period, Sherco Units 1 & 2 will reach the end of their current life. As was mentioned in the Resource Plan filing, the Company plans on conducting a comprehensive life cycle management study for Sherco Units 1 and 2 over the next two or three years. At this time, the exact completion date of this study is unknown. For planning purposes, use of both units beyond the length of the resource planning period is expected. Pending the outcome of the comprehensive life cycle management study, we see no need for further reconciliation at this time.
Sherco 3	20	Beyond the end of resource planning period (36 years 2049)	No discussion of plans for the next 15 years are included in the resource plan. 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.
Wilmarth	5	5	See Red Wing above.
Monticello	17.8	Beyond the end of resource planning period (17 years 2029)	The 20 year depreciation life extension until September 2030 was granted by the MPUC on Sept. 21, 2007. (Operation life of plant is dependent on length of NRC operating license.) No discussion of plans for the next 15 years are included in the Resource Plan. 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.
Prairie Island	21.3	Beyond the end of resource planning period (Unit 1 20 years 2033) (Unit 2 21 years 2034)	The Company's request for license extension of an additional 20 years from the NRC was approved in 2011. A 10-year life extension was approved in the 2008 electric rate case (Docket No. E002/GR-08-1065) and an additional 10-year life extension was approved in the 2011 remaining life filing (Docket No. E,G002/D-11-144). These two life extensions match the full 20-year effect of the license extension approved by the NRC.
Hennepin Island	21.2	Beyond the end of resource planning period (36 years 2049)	The depreciation period is tied to the FERC operating license which extends the life well beyond the planning 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.
Angus C. Anson Unit 2 & 3	6.8	(8 years 2021)	There was no discussion of plans for the next 15 years included in the resource plan. 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.

Electric Utility

Electric Production Plant Facility	Proposed Depreciation Life on Current Investment	Resource Planning/Modeling End of Life Docket No. E002/RP-10-825	Rationale for Difference Between Depreciation Life and Resource Planning Period
Angus C. Anson Unit 4	22.4	Beyond the end of resource planning period (22 years 2035)	Unit 4 was given a 30 year life as a new unit in 2005. There was no discussion of plans for the next 15 years included in the resource plan. Use of plant beyond the length of the resource planning period is likely.
Black Dog 5	19	Beyond the end of resource planning period (19 years 2032)	Unit 5 was given a 30.4 year life as a new unit in 2002. There was no discussion of plans for the next 15 years included in the resource plan. Use of plant beyond the length of the resource planning period is likely.
Blue Lake Unit 1 thru 4	0	Beyond the end of resource planning period (17 years 2030)	No definitive timetable for use of these units for the next 15 years is included in the resource plan. The Company has concluded it is economically prudent to increase inspections and maintenance of these units to keep them in service throughout the planning period. The depreciation life is shorter to assure the current investment is recovered in the event the Company does not choose to operate the facility beyond the current depreciable remaining life.
Blue Lake Unit 7 & 8	22.4	Beyond the end of resource planning period (22 years 2035)	Units 7 & 8 were given 30.4 year lives as new units in 2005. There was no discussion of plans for the next 15 years included in the resource plan. Use of plant beyond the length of the resource planning period is likely.
Grand Meadow Wind Project	20.9	Beyond the end of resource planning period (20 years 2033)	Wind Farm had an in-service date of November 2008 and was given a 25 year initial remaining life. No discussion of plans for the next 15 years are included in the resource plan. Use of Wind Farm beyond the length of the resource planning period is likely.
Granite City	6*	6	Plan is to retire plant in 2018. Because Granite City has been identified as a critical resource in the Company's system restoration plan, alternatives to Granite City will be evaluated prior to retirement.
High Bridge	35.4	Beyond the end of resource planning period (36 years 2049)	In-Service date for the rebuilt plant was May 2008. Approved initial remaining book life for High Bridge plant was 30 years. A life extension of 10 years was included as part of the settlement to the Company's 2010 Rate Case. No discussion of plans for the next 15 years are included in the Resource Plan. 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.
Inver Hills	14	Beyond the end of resource planning period (34 years 2047)	No definitive timetable for use of these units for the next 15 years is included in the resource plan. The Company has concluded it is economically prudent to increase inspections and maintenance of these units to keep them in service throughout the planning period. The depreciation life is shorter to assure the current investment is recovered in the event the Company does not choose to operate the facility beyond the current depreciable remaining life.
Key City	0	0	Due to staffing concerns, based on the recent extension of the fuel contract for Red Wing plant contract, the Company now plans to operate Key City for at least as long as the fuel contract.
Nobles Wind Project	22.9	Beyond the end of resource planning period (22 years 2035)	Wind Farm had an in-service date of December 2010 and was given a 25 year initial remaining life. No discussion of plans for the next 15 years are included in the resource plan. Use of Wind Farm beyond the length of the resource planning period is likely.
Riverside MERP (Other Production)	36.2	Beyond the end of resource planning period (36 years 2049)	In-Service date for the rebuilt plant was March 2009. Approved initial remaining book life for Riverside plant was 30 years. A life extension of 10 years was included as part of the settlement to the Company's 2010 Rate Case. No discussion of plans for the next 15 years are included in the Resource Plan. 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.

\*Note on Granite City: The remaining life on current Granite City assets ended on December 31, 2012. The remaining life proposed is for new controls system expected to go into service in May 2013. We ask that this remaining life become effective when the new additions go into service.

Electric Steam and Other Production

FERC Account	Plant Balance 12/31/12	Present		Proposed		Proposed Less Present
		Net Salv %	Estimated Net Salvage in Reserve at End-of Life	Net Salv %	Estimated Net Salvage in Reserve at End-of Life	
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Black Dog Units 2, 3, &amp; 4</b>						
E312	55,928,523	-18.0%	10,067,134	-29.7%	16,587,135	6,520,001
E314	39,167,364	-18.0%	7,050,126	-29.7%	11,616,155	4,566,029
E315	14,386,762	-18.0%	2,589,617	-29.7%	4,266,788	1,677,171
E316	3,153,700	-18.0%	567,666	-29.7%	935,316	367,650
	<u>112,636,349</u>		<u>20,274,543</u>		<u>33,405,394</u>	<u>13,130,851</u>
From 2009 Dismantling Study after Allocation to Black Dog Units 2, 3, & 4 (as of 1/1/13)				-29.7%	33,405,394	
Rate proposed				-29.7%		
<b>Black Dog Unit 5</b>						
E311	32,142,190	-8.3%	2,667,802	-1.7%	546,223	(2,121,578)
E341	15,361,662	-8.3%	1,275,018	-1.7%	261,056	(1,013,962)
E342	3,072,449	-8.3%	255,013	-1.7%	52,213	(202,800)
E344	109,460,328	-8.3%	9,085,207	-1.7%	1,860,165	(7,225,042)
E345	9,614,957	-8.3%	798,041	-1.7%	163,396	(634,645)
E346	1,356,629	-8.3%	112,600	-1.7%	23,055	(89,546)
	<u>171,008,215</u>		<u>14,193,682</u>		<u>2,906,108</u>	<u>(11,287,574)</u>
From 2009 TLG Dismantling Study for Black Dog Unit 5 (as of 1/1/13)				-2.3%	3,874,811	
Rate proposed				-1.7%		

Electric Steam Production

Account	Description	Current Approved Remaining Life 01/01/12 (Yrs)	Proposed Remaining Life 01/01/13 (Yrs)	Current Approved Net Salvage 01/01/12 (%)	Proposed Net Salvage 01/01/13 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
<b>Black Dog</b>											
E311	Structures & Improvements	20.0	19.0	-8.3	-1.7	EG002-D-99-173	4.9	EG002-D-10-173	21.7	0	1
E312	Boiler Plant Equipment	4.0	3.0	-18.0	-29.7	EG002-D-11-144	3.0	EG002-D-10-173	-18.0	1	1
E314	Turbogenerator Units	4.0	3.0	-18.0	-29.7	EG002-D-11-144	3.0	EG002-D-10-173	-18.0	1	1
E315	Accessory Electric Equipment	4.0	3.0	-18.0	-29.7	EG002-D-11-144	3.0	EG002-D-10-173	-18.0	1	1
E316	Miscellaneous Power Plant Equipment	4.0	3.0	-18.0	-29.7	EG002-D-11-144	3.0	EG002-D-10-173	-18.0	1	1
<b>Allen S. King</b>											
E311	Structures & Improvements	25.5	24.5	-5.5	-5.5	EG002-D-07-251	23.5	EG002-D-10-173	34.5	0	1
E312	Boiler Plant Equipment	25.5	24.5	-5.5	-5.5	EG002-D-07-251	23.5	EG002-D-10-173	-5.5	0	1
E314	Turbogenerator Units	25.5	24.5	-5.5	-5.5	EG002-D-07-251	23.5	EG002-D-10-173	-5.5	0	1
E315	Accessory Electric Equipment	25.5	24.5	-5.5	-5.5	EG002-D-07-251	23.5	EG002-D-10-173	-5.5	0	1
E316	Miscellaneous Power Plant Equipment	25.5	24.5	-5.5	-5.5	EG002-D-07-251	23.5	EG002-D-10-173	-5.5	0	1
<b>Minnesota Valley</b>											
E311	Structures & Improvements	5.5	0.0	-101.9	N/A	EG002-D-05-288	12.5	EG002-D-10-173	-31.9	0	1
E312	Boiler Plant Equipment	5.5	0.0	-101.9	N/A	EG002-D-05-288	12.5	EG002-D-10-173	-31.9	0	1
E314	Turbogenerator Units	5.5	0.0	-101.9	N/A	EG002-D-05-288	12.5	EG002-D-10-173	-31.9	0	1
E315	Accessory Electric Equipment	5.5	0.0	-101.9	N/A	EG002-D-05-288	12.5	EG002-D-10-173	-31.9	0	1
E316	Miscellaneous Power Plant Equipment	5.5	0.0	-101.9	N/A	EG002-D-05-288	12.5	EG002-D-10-173	-31.9	0	1
<b>Red Wing</b>											
E311	Structures & Improvements	6.0	5.0	-23.3	-23.3	EG002-D-10-173	5.0	EG002-D-10-173	11.7	1	1
E312	Boiler Plant Equipment	6.0	5.0	-23.3	-23.3	EG002-D-10-173	5.0	EG002-D-10-173	-23.3	1	1
E314	Turbogenerator Units	6.0	5.0	-23.3	-23.3	EG002-D-10-173	5.0	EG002-D-10-173	-23.3	1	1
E315	Accessory Electric Equipment	6.0	5.0	-23.3	-23.3	EG002-D-10-173	5.0	EG002-D-10-173	-23.3	1	1
E316	Miscellaneous Power Plant Equipment	6.0	5.0	-23.3	-23.3	EG002-D-10-173	5.0	EG002-D-10-173	-23.3	1	1

Electric Steam Production

Account	Description	Current Approved Remaining Life 01/01/12 (Yrs)	Proposed Remaining Life 01/01/13 (Yrs)	Current Approved Net Salvage 01/01/12 (%)	Proposed Net Salvage 01/01/13 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
<b>Sherco Unit 1 &amp; 2</b>											
E311	Structures & Improvements	11.0	10.0	-5.1	-5.1	EG002-D-08-189	3.0	EG002-D-10-173	24.9	1	1
E312	Boiler Plant Equipment	11.0	10.0	-5.1	-5.1	EG002-D-08-189	3.0	EG002-D-10-173	-5.1	1	1
E314	Turbogenerator Units	11.0	10.0	-5.1	-5.1	EG002-D-08-189	3.0	EG002-D-10-173	-5.1	1	1
E315	Accessory Electric Equipment	11.0	10.0	-5.1	-5.1	EG002-D-08-189	3.0	EG002-D-10-173	-5.1	1	1
E316	Miscellaneous Power Plant Equipment	11.0	10.0	-5.1	-5.1	EG002-D-08-189	3.0	EG002-D-10-173	-5.1	1	1
<b>Sherco Unit 3</b>											
E311	Structures & Improvements	21.0	20.0	-4.3	-4.3	EG002-D-10-173	10.0	EG002-D-10-173	15.7	2	1
E312	Boiler Plant Equipment	21.0	20.0	-4.3	-4.3	EG002-D-10-173	10.0	EG002-D-10-173	-4.3	2	1
E314	Turbogenerator Units	21.0	20.0	-4.3	-4.3	EG002-D-10-173	10.0	EG002-D-10-173	-4.3	2	1
E315	Accessory Electric Equipment	21.0	20.0	-4.3	-4.3	EG002-D-10-173	10.0	EG002-D-10-173	-4.3	2	1
E316	Miscellaneous Power Plant Equipment	21.0	20.0	-4.3	-4.3	EG002-D-10-173	10.0	EG002-D-10-173	-4.3	2	1
<b>Wilmarth</b>											
E311	Structures & Improvements	6.0	5.0	-23.0	-23.0	EG002-D-10-173	5.0	EG002-D-10-173	12.0	1	1
E312	Boiler Plant Equipment	6.0	5.0	-23.0	-23.0	EG002-D-10-173	5.0	EG002-D-10-173	-23.0	1	1
E314	Turbogenerator Units	6.0	5.0	-23.0	-23.0	EG002-D-10-173	5.0	EG002-D-10-173	-23.0	1	1
E315	Accessory Electric Equipment	6.0	5.0	-23.0	-23.0	EG002-D-10-173	5.0	EG002-D-10-173	-23.0	1	1
E316	Miscellaneous Power Plant Equipment	6.0	5.0	-23.0	-23.0	EG002-D-10-173	5.0	EG002-D-10-173	-23.0	1	1

Electric Steam Production

Account	Description	Current Approved Remaining Life 01/01/12 (Yrs)	Proposed Remaining Life 01/01/13 (Yrs)	Current Approved Net Salvage 01/01/12 (%)	Proposed Net Salvage 01/01/13 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
<b>Monticello</b>											
E302	Franchises & Consents	18.8	17.8	0.0	0.0	EG002-D-07-251	20.0	N/A	N/A	0	N/A
E321	Structures & Improvements	18.8	17.8	0.0	0.0	EG002-D-07-251	20.0	N/A	N/A	0	N/A
E322	Reactor Plant Equipment	18.8	17.8	0.0	0.0	EG002-D-07-251	20.0	N/A	N/A	0	N/A
E323	Turbogenerator Units	18.8	17.8	0.0	0.0	EG002-D-07-251	20.0	N/A	N/A	0	N/A
E324	Accessory Electric Equipment	18.8	17.8	0.0	0.0	EG002-D-07-251	20.0	N/A	N/A	0	N/A
E325	Miscellaneous Power Plant Equipment	18.8	17.8	0.0	0.0	EG002-D-07-251	20.0	N/A	N/A	0	N/A
<b>Monticello - Interim Storage Facility</b>											
E321	Structures and Improvements	18.8	17.8	0.0	0.0	EG002-D-07-251	20.0	N/A	N/A	0	N/A
E322	Reactor Plant Equipment	18.8	17.8	0.0	0.0	EG002-D-07-251	20.0	N/A	N/A	0	N/A
<b>Prairie Island</b>											
E321	Structures & Improvements	22.3	21.3	0.0	0.0	EG002-D-11-144	10.0	N/A	N/A	2	N/A
E322	Reactor Plant Equipment	22.3	21.3	0.0	0.0	EG002-D-11-144	10.0	N/A	N/A	2	N/A
E323	Turbogenerator Units	22.3	21.3	0.0	0.0	EG002-D-11-144	10.0	N/A	N/A	2	N/A
E324	Accessory Electric Equipment	22.3	21.3	0.0	0.0	EG002-D-11-144	10.0	N/A	N/A	2	N/A
E325	Miscellaneous Power Plant Equipment	22.3	21.3	0.0	0.0	EG002-D-11-144	10.0	N/A	N/A	2	N/A
<b>Prairie Island - Interim Storage Facility</b>											
E321	Structures and Improvements	22.3	21.3	0.0	0.0	EG002-D-11-144	10.0	N/A	N/A	2	N/A
E322	Reactor Plant Equipment	22.3	21.3	0.0	0.0	EG002-D-11-144	10.0	N/A	N/A	2	N/A

Electric Steam Production

Account	Description	Current Approved Remaining Life 01/01/12 (Yrs)	Proposed Remaining Life 01/01/13 (Yrs)	Current Approved Net Salvage 01/01/12 (%)	Proposed Net Salvage 01/01/13 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
<b>Hennepin Island</b>											
E302	Franchises & Consents	22.2	21.2	0.0	0.0	EG002-D-05-288	2.2	EG002-D-05-288	N/A	0	N/A
E331	Structures & Improvements	22.2	21.2	-30.0	-30.0	EG002-D-05-288	2.2	EG002-D-05-288	-20.0	0	0
E332	Reservoirs, Dams & Waterways	22.2	21.2	-30.0	-30.0	EG002-D-05-288	2.2	EG002-D-05-288	-15.0	0	0
E333	Water Wheels, Turbines & Generators	22.2	21.2	-30.0	-30.0	EG002-D-05-288	2.2	EG002-D-05-288	-35.0	0	0
E334	Accessory Electric Equipment	22.2	21.2	-30.0	-30.0	EG002-D-05-288	2.2	EG002-D-05-288	-35.0	0	0
E335	Miscellaneous Power Plant Equipment	22.2	21.2	-30.0	-30.0	EG002-D-05-288	2.2	EG002-D-05-288	-35.0	0	0
<b>Lower Dam</b>											
E331	Structures & Improvements	22.2	21.2	-30.0	-30.0	EG002-D-05-288	2.2	EG002-D-05-288	-20.0	0	0
E332	Reservoirs, Dams & Waterways	22.2	21.2	-30.0	-30.0	EG002-D-05-288	2.2	EG002-D-05-288	-15.0	0	0
<b>Upper Dam</b>											
E332	Reservoirs, Dams & Waterways	22.2	21.2	-30.0	-30.0	EG002-D-05-288	2.2	EG002-D-05-288	-15.0	0	0
E335	Miscellaneous Power Plant Equipment	22.2	21.2	-30.0	-30.0	EG002-D-05-288	2.2	EG002-D-05-288	-35.0	0	0

Electric Steam Production

Account	Description	Current Approved Remaining Life 01/01/12 (Yrs)	Proposed Remaining Life 01/01/13 (Yrs)	Current Approved Net Salvage 01/01/12 (%)	Proposed Net Salvage 01/01/13 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
<b>Alliant Tech</b>											
E344	Generators	0.8	0.0	0.0	0.0	EG002-D-07-251	3.0	N/A	N/A	1	N/A
<b>Angus C. Anson Unit 2 &amp; 3</b>											
E341	Structures & Improvements	23.4	22.4	-4.5	-4.5	EG002-D-05-288	15.6	EG002-D-10-173	5.5	0	1
E342	Fuel Holders, Producers & Accessories	7.8	6.8	-4.4	-4.4	EG002-D-93-1247	25.0	EG002-D-10-173	-4.4	0	1
E344	Generators	7.8	6.8	-4.4	-4.4	EG002-D-93-1247	25.0	EG002-D-10-173	-4.4	0	1
E345	Accessory Electric Equipment	7.8	6.8	-4.4	-4.4	EG002-D-93-1247	25.0	EG002-D-10-173	-4.4	0	1
E346	Miscellaneous Power Plant Equipment	7.8	6.8	-4.4	-4.4	EG002-D-93-1247	25.0	EG002-D-10-173	-4.4	0	1
<b>Angus C. Anson Unit 4</b>											
E341	Structures & Improvements	23.4	22.4	-4.5	-4.5	EG002-D-05-288	15.6	EG002-D-10-173	5.5	0	1
E342	Fuel Holders, Producers & Accessories	23.4	22.4	-4.5	-4.5	EG002-D-05-288	30.0	EG002-D-10-173	-4.5	0	1
E344	Generators	23.4	22.4	-4.5	-4.5	EG002-D-05-288	30.0	EG002-D-10-173	-4.5	0	1
E345	Accessory Electric Equipment	23.4	22.4	-4.5	-4.5	EG002-D-05-288	30.0	EG002-D-10-173	-4.5	0	1
E346	Miscellaneous Power Plant Equipment	23.4	22.4	-4.5	-4.5	EG002-D-05-288	30.0	EG002-D-10-173	-4.5	0	1
<b>Black Dog Unit 5</b>											
E341	Structures & Improvements	20.0	19.0	-8.3	-1.7	EG002-D-02-214	30.0	EG002-D-10-173	21.7	0	1
E342	Fuel Holders, Producers & Accessories	20.0	19.0	-8.3	-1.7	EG002-D-02-214	30.0	EG002-D-10-173	-8.3	0	1
E344	Generators	20.0	19.0	-8.3	-1.7	EG002-D-02-214	30.0	EG002-D-10-173	-8.3	0	1
E345	Accessory Electric Equipment	20.0	19.0	-8.3	-1.7	EG002-D-02-214	30.0	EG002-D-10-173	-8.3	0	1
E346	Miscellaneous Power Plant Equipment	20.0	19.0	-8.3	-1.7	EG002-D-02-214	30.0	EG002-D-10-173	-8.3	0	1
<b>Blue Lake Units 1 thru 4</b>											
E341	Structures & Improvements	23.4	22.4	-5.2	-5.2	EG002-D-05-288	27.5	EG002-D-10-173	19.8	0	1
E342	Fuel Holders, Producers & Accessories	1.0	0.0	-11.9	-11.9	EG002-D-08-189	2.0	EG002-D-10-173	-11.9	1	1
E344	Generators	1.0	0.0	-11.9	-11.9	EG002-D-08-189	2.0	EG002-D-10-173	-11.9	1	1
E345	Accessory Electric Equipment	1.0	0.0	-11.9	-11.9	EG002-D-08-189	2.0	EG002-D-10-173	-11.9	1	1
E346	Miscellaneous Power Plant Equipment	1.0	0.0	-11.9	-11.9	EG002-D-08-189	2.0	EG002-D-10-173	-11.9	1	1
<b>Blue Lake Units 7 &amp; 8</b>											
E341	Structures & Improvements	23.4	22.4	-5.2	-5.2	EG002-D-06-227	0.1	EG002-D-10-173	19.8	0	1
E342	Fuel Holders, Producers & Accessories	23.4	22.4	-5.2	-5.2	EG002-D-06-227	0.1	EG002-D-10-173	-5.2	0	1
E344	Generators	23.4	22.4	-5.2	-5.2	EG002-D-06-227	0.1	EG002-D-10-173	-5.2	0	1
E345	Accessory Electric Equipment	23.4	22.4	-5.2	-5.2	EG002-D-06-227	0.1	EG002-D-10-173	-5.2	0	1
E346	Miscellaneous Power Plant Equipment	23.4	22.4	-5.2	-5.2	EG002-D-06-227	0.1	EG002-D-10-173	-5.2	0	1
<b>Grand Meadow Wind Project</b>											
E340.1	Wind Rights	21.9	20.9	0.0	0.0	EG002-D-08-189	25.0	N/A	N/A	1	N/A
E341	Structures & Improvements	21.9	20.9	-8.7	-8.7	EG002-D-08-189	25.0	EG002-D-10-173	1.3	1	1
E342	Fuel Holders, Producers & Accessories	21.9	20.9	-8.7	-8.7	EG002-D-08-189	25.0	EG002-D-10-173	1.3	1	1
E344	Generators	21.9	20.9	-8.7	-8.7	EG002-D-08-189	25.0	EG002-D-10-173	1.3	1	1
E345	Accessory Electric Equipment	21.9	20.9	-8.7	-8.7	EG002-D-08-189	25.0	EG002-D-10-173	1.3	1	1
E346	Miscellaneous Power Plant Equipment	21.9	20.9	-8.7	-8.7	EG002-D-08-189	25.0	EG002-D-10-173	1.3	1	1

Electric Steam Production

Account	Description	Current Approved Remaining Life 01/01/12 (Yrs)	Proposed Remaining Life 01/01/13 (Yrs)	Current Approved Net Salvage 01/01/12 (%)	Proposed Net Salvage 01/01/13 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
<b>Granite City</b>											
E341	Structures & Improvements	1.0	6.0*	-38.8	-38.8	EG002-D-08-189	3.0	EG002-D-10-173	21.2	1	1
E342	Fuel Holders, Producers & Accessories	1.0	6.0*	-38.8	-38.8	EG002-D-08-189	3.0	EG002-D-10-173	-38.8	1	1
E344	Generators	1.0	6.0*	-38.8	-38.8	EG002-D-08-189	3.0	EG002-D-10-173	-38.8	1	1
E345	Accessory Electric Equipment	1.0	6.0*	-38.8	-38.8	EG002-D-08-189	3.0	EG002-D-10-173	-38.8	1	1
E346	Miscellaneous Power Plant Equipment	1.0	6.0*	-38.8	-38.8	EG002-D-08-189	3.0	EG002-D-10-173	-38.8	1	1
<b>High Bridge</b>											
E341	Structures & Improvements	36.4	35.4	-3.1	-3.1	E002-GR-10-971	10.0	EG002-D-10-173	6.9	2	1
E342	Fuel Holders, Producers & Accessories	36.4	35.4	-3.1	-3.1	E002-GR-10-971	10.0	EG002-D-10-173	6.9	2	1
E344	Generators	36.4	35.4	-3.1	-3.1	E002-GR-10-971	10.0	EG002-D-10-173	6.9	2	1
E345	Accessory Electric Equipment	36.4	35.4	-3.1	-3.1	E002-GR-10-971	10.0	EG002-D-10-173	6.9	2	1
E346	Miscellaneous Power Plant Equipment	36.4	35.4	-3.1	-3.1	E002-GR-10-971	10.0	EG002-D-10-173	6.9	2	1
<b>Inver Hills</b>											
E341	Structures & Improvements	15.0	14.0	-11.0	-11.0	EG002-D-10-173	10.0	EG002-D-10-173	19.0	1	1
E342	Fuel Holders, Producers & Accessories	15.0	14.0	-11.0	-11.0	EG002-D-10-173	10.0	EG002-D-10-173	-11.0	1	1
E344	Generators	15.0	14.0	-11.0	-11.0	EG002-D-10-173	10.0	EG002-D-10-173	-11.0	1	1
E345	Accessory Electric Equipment	15.0	14.0	-11.0	-11.0	EG002-D-10-173	10.0	EG002-D-10-173	-11.0	1	1
E346	Miscellaneous Power Plant Equipment	15.0	14.0	-11.0	-11.0	EG002-D-10-173	10.0	EG002-D-10-173	-11.0	1	1
<b>Key City</b>											
E341	Structures & Improvements	1.0	0.0	-38.6	-38.6	EG002-D-08-189	3.0	EG002-D-10-173	-18.6	1	1
E342	Fuel Holders, Producers & Accessories	1.0	0.0	-38.6	-38.6	EG002-D-08-189	3.0	EG002-D-10-173	-18.6	1	1
E344	Generators	1.0	0.0	-38.6	-38.6	EG002-D-08-189	3.0	EG002-D-10-173	-18.6	1	1
E345	Accessory Electric Equipment	1.0	0.0	-38.6	-38.6	EG002-D-08-189	3.0	EG002-D-10-173	-18.6	1	1
E346	Miscellaneous Power Plant Equipment	1.0	0.0	-38.6	-38.6	EG002-D-08-189	3.0	EG002-D-10-173	-18.6	1	1
<b>Nobles Wind Project</b>											
E340.1	Wind Rights	23.9	22.9	0.0	0.0	EG002-D-10-173	25.0	N/A	-8.7	1	N/A
E341	Structures & Improvements	23.9	22.9	-8.7	-8.7	EG002-D-10-173	25.0	EG002-D-10-173	-8.7	1	1
E342	Fuel Holders, Producers & Accessories	23.9	22.9	-8.7	-8.7	EG002-D-10-173	25.0	EG002-D-10-173	-8.7	1	1
E344	Generators	23.9	22.9	-8.7	-8.7	EG002-D-10-173	25.0	EG002-D-10-173	-8.7	1	1
E345	Accessory Electric Equipment	23.9	22.9	-8.7	-8.7	EG002-D-10-173	25.0	EG002-D-10-173	-8.7	1	1
E346	Miscellaneous Power Plant Equipment	23.9	22.9	-8.7	-8.7	EG002-D-10-173	25.0	EG002-D-10-173	-8.7	1	1
<b>Riverside</b>											
E341	Structures & Improvements	37.2	36.2	-5.0	-5.0	E002-GR-10-971	10.0	EG002-D-10-173	5.0	2	1
E342	Fuel Holders, Producers & Accessories	37.2	36.2	-5.0	-5.0	E002-GR-10-971	10.0	EG002-D-10-173	5.0	2	1
E344	Generators	37.2	36.2	-5.0	-5.0	E002-GR-10-971	10.0	EG002-D-10-173	5.0	2	1
E345	Accessory Electric Equipment	37.2	36.2	-5.0	-5.0	E002-GR-10-971	10.0	EG002-D-10-173	5.0	2	1
E346	Miscellaneous Power Plant Equipment	37.2	36.2	-5.0	-5.0	E002-GR-10-971	10.0	EG002-D-10-173	5.0	2	1
<b>United Hospital</b>											
E344	Generators	5.7	4.7	0.0	0.0	N/A	N/A	N/A	N/A	0	N/A
<b>Wind-to-Battery System</b>											
E342	Fuel Holders, Producers & Accessories	12.0	11.0	0.0	0.0	EG002-D-09-160	15.0	N/A	N/A	1	N/A

\*Note: Proposed remaining life for Granite City will begin when new controls project goes into service. Expected to be May 2013.

Electric Steam Production

Account	Description	Current Approved Remaining Life 01/01/12 (Yrs)	Proposed Remaining Life 01/01/13 (Yrs)	Current Approved Net Salvage 01/01/12 (%)	Proposed Net Salvage 01/01/13 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
<b>Maplewood</b>											
G305	Structures & Improvements	8.0	7.0	-17.0	-17.0	EG002-D-10-173	4.0	EG002-D-05-288	-7.0	2	0
G311	LP Gas Equipment	8.0	7.0	8.0	8.0	EG002-D-10-173	4.0	EG002-D-05-288	-7.0	2	0
G320	Other Equipment	8.0	7.0	0.0	0.0	EG002-D-10-173	4.0	EG002-D-05-288	-10.0	2	0
<b>Sibley</b>											
G305	Structures & Improvements	8.0	7.0	-1.0	-1.0	EG002-D-10-173	4.0	EG002-D-05-288	9.0	2	0
G311	LP Gas Equipment	8.0	7.0	8.0	8.0	EG002-D-10-173	4.0	EG002-D-05-288	-7.0	2	0
G320	Other Equipment	8.0	7.0	-1.0	-1.0	EG002-D-10-173	4.0	EG002-D-05-288	-11.0	2	0
<b>Wescott</b>											
G305	Structures & Improvements	8.0	7.0	-3.0	-3.0	EG002-D-10-173	2.0	EG002-D-05-288	7.0	2	0
G311	LP Gas Equipment	8.0	7.0	1.0	1.0	EG002-D-10-173	2.0	EG002-D-05-288	-9.0	2	0
G320	Other Equipment	8.0	7.0	3.0	3.0	EG002-D-10-173	2.0	EG002-D-05-288	3.0	2	0

Electric Steam Production

Account	Description	Current Approved Remaining Life 01/01/12 (Yrs)	Proposed Remaining Life 01/01/13 (Yrs)	Current Approved Net Salvage 01/01/12 (%)	Proposed Net Salvage 01/01/13 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
<b>Wescott</b>											
G361	Structures & Improvements	7.0	6.0	-10.0	-10.0	EG002-D-08-189	4.0	EG002-D-79-851	-10.0	1	0
G362	Gas Holders	7.0	6.0	5.0	5.0	EG002-D-08-189	4.0	EG002-D-79-852	5.0	1	0
G363	Purification Equipment	7.0	6.0	1.0	1.0	EG002-D-08-189	4.0	EG002-D-05-288	-4.0	1	0
G363.1	Liquefaction Equipment	7.0	6.0	2.0	2.0	EG002-D-08-189	4.0	EG002-D-05-288	-3.0	1	0
G363.2	Vaporizing Equipment	17.0	16.0	2.0	2.0	EG002-D-98-221	30.0	EG002-D-05-288	-3.0	0	0
G363.3	Compressor Equipment	7.0	20.0*	2.0	2.0	EG002-D-08-189	4.0	EG002-D-05-288	-8.0	1	0
G363.4	Measuring & Regulating Equipment	7.0	6.0	6.0	6.0	EG002-D-08-189	4.0	EG002-D-05-288	6.0	1	0
G363.5	Other Equipment	7.0	6.0	0.0	0.0	EG002-D-08-189	4.0	EG002-D-79-852	0.0	1	0

\*Note: Proposed remaining life for Compressor Equipment at Wescott will begin when new refrigerated compressor unit goes into service. Expeted in April 2013.

	Total Anticipated Costs				Ending Regulatory Asset (Liability)	
	Amortization	Remediation Costs	Closure Costs	Total Removal Costs		Jurisdictional Removal Costs
2013	1,649,201	2,700,000		2,700,000	2,014,861	365,660
2014	1,649,201	1,900,000		1,900,000	1,417,865	134,324
2015	1,649,201	2,500,000		2,500,000	1,865,612	350,735
2016	1,649,201	400,000		400,000	298,498	(999,968)
2017	1,649,201	400,000	2,800,000	3,200,000	2,387,984	(261,186)
2018	1,649,201	400,000	5,100,000	5,500,000	4,104,347	2,193,960
2019	1,649,201	400,000	5,100,000	5,500,000	4,104,347	4,649,106
2020	1,649,201	7,500,000	2,300,000	9,800,000	7,313,201	10,313,105
2021	1,649,201	600,000		600,000	447,747	9,111,651
2022	1,649,201	600,000		600,000	447,747	7,910,197
2023	1,649,201	450,000		450,000	335,810	6,596,805
2024	1,649,201					4,947,604
2025	1,649,201					3,298,403
2026	1,649,201					1,649,201
2027	1,649,201					0
	<u>24,738,020</u>	<u>17,850,000</u>	<u>15,300,000</u>	<u>33,150,000</u>	<u>24,738,020</u>	

Minnesota Jurisdictional Percent 74.62%







2011 Actual Costs Placed in Service	235,582,434
2012 Costs Placed in Service	<u>20,869,882</u>
Total	<u>256,452,316</u>
Docket E002-GR-10-971 Estimate	<u>172,908,823</u>
Difference	<u>83,543,493</u>
Times 41.6%	<u>41.6% [1]</u>
CWIP Balance as of Jan. 2013	<u><u>34,754,093</u></u>

[1] Per order in Docket E002-GR-12-961, 41.6% of all actual costs incurred greater than the estimate as presented in Docket E002-GR-10-971 are to be recorded in CWIP effective Jan. 1, 2013.

## CERTIFICATE OF SERVICE

I, SaGonna Thompson, hereby certify that I have this day served copies of the foregoing document or a summary thereof on the attached list of persons.

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

xx via electronic filing

**Docket No. E002/D-12-151**

Dated this 1st day of October 2013

/s/

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SaGonna Thompson

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