



2302 Gr. N. Drive
Fargo, ND 58102

August 8, 2018

—Via Email and U.S. Mail—

Darrell Nitschke, Executive Director
North Dakota Public Service Commission
State Capitol Building, Dept. 408
600 East Boulevard
Bismarck, ND 58505-0480

RE: 2018 TRANSMISSION, DISTRIBUTION, AND GENERAL PLANT ACCOUNTS
ANNUAL UPDATE OF REMAINING LIVES

Dear Mr. Nitschke:

Pursuant to the approved Settlement Agreement in Case No. PU-07-776, Northern States Power Company submits this letter to inform the North Dakota Public Service Commission that on July 31, 2018, Xcel Energy filed its *Annual Update of Remaining Lives and Depreciation Rates for Transmission, Distribution, and General Accounts* with the Minnesota Public Utilities Commission (MPUC), Docket No. E,G002/D-18-523.

We note this new annual filing requirement is a result of the change from an *average service life* methodology to an *average remaining life* methodology approved in the Company's 2017 Five-Year Transmission, Distribution, and General Depreciation Study.¹ The change will not be reflected in our North Dakota electric jurisdictional financial statements or annual revenue requirements until the Commission approves the change as part of the Company's next electric rate case.

In this update, the Company updated depreciation and amortization rates for Transmission, Distribution, and General Accounts based on 2017 year-end plant balances from a Total Company view using Minnesota reserve and statistics. This results in a net decrease of \$449,371 in annual depreciation expense.

¹ Minnesota Docket No. E,G002/D-17-581; MPUC Order dated May 4, 2018, Order Point 3.

The Minnesota filing is included as Attachment A to this letter. Please contact me at dave.sederquist@xcelenergy.com or (701) 241-8632 if you have any questions regarding this filing.

Sincerely,

A handwritten signature in blue ink that reads "David H. Sederquist". The signature is written in a cursive style with a large initial "D".

DAVE SEDERQUIST
SR. REGULATORY/FINANCIAL CONSULTANT



414 Nicollet Mall
Minneapolis, MN 55401

July 31, 2018

Daniel P. Wolf
Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
St. Paul, MN 55101

—Via Electronic Filing—

RE: COMPLIANCE REPORT
ANNUAL UPDATE OF REMAINING LIVES AND DEPRECIATION RATES FOR
TRANSMISSION, DISTRIBUTION, AND GENERAL ACCOUNTS
DOCKET NO. E,G002/D-18-_____

Dear Mr. Wolf:

Northern States Power Company, doing business as Xcel Energy, submits the enclosed first annual update of remaining lives and depreciation rates for our Transmission, Distribution, and General Accounts in compliance with the Minnesota Public Utilities Commission's Order issued May 4, 2018 in Docket No. E,G002/D-17-581.

We have electronically filed this document with the Minnesota Public Utilities Commission, and summaries have been served on the parties on the attached service lists. Please contact me at lisa.h.perkett@xcelenergy.com or (612) 330-6950 if you have any questions regarding this filing.

Sincerely,

/s/

LISA H. PERKETT
PRINCIPAL FINANCIAL CONSULTANT

Enclosures
c: Service Lists

STATE OF MINNESOTA
BEFORE THE
MINNESOTA PUBLIC UTILITIES COMMISSION

Nancy Lange	Chair
Dan Lipschultz	Commissioner
Matthew Schuerger	Commissioner
Katie J. Sieben	Commissioner
John A. Tuma	Commissioner

IN THE MATTER OF THE PETITION OF
NORTHERN STATES POWER COMPANY
FOR APPROVAL OF ITS 2018 ANNUAL
REVIEW OF TRANSMISSION,
DISTRIBUTION, AND GENERAL
DEPRECIATION CERTIFICATION

DOCKET NO. E,G002/D-18-_____

COMPLIANCE

OVERVIEW

Northern States Power Company, doing business as Xcel Energy (the Company), submits this first annual update of remaining lives and depreciation rates for our Transmission, Distribution, and General Accounts in compliance with the Minnesota Public Utilities Commission (Commission) Order issued May 4, 2018 in Docket No. E,G002/D-17-581. Order Point 3 requiring this compliance reflects the Company's proposal for an annual update made in its July 31, 2017 Five-Year Transmission, Distribution and General Depreciation Study Petition (2017 TD&G Filing) and the Department of Commerce's (Department) recommendation of the same in its October 13, 2017 Response Comments. This is an update to reflect the passage of one year to include additions and retirements that impact the average remaining lives and depreciation rates. The average service lives, net salvage rates, and retirement curves have not changed as approved in the 2017 TD&G Filing.

In this compliance report, we provide the following:

- Updated depreciation and amortization rates for Transmission, Distribution and General Accounts based on 2017 year-end plant balances; and
- Backup Schedules to support rate calculations.

The impact to annual depreciation expense is a net decrease of \$449,371. After allocating the Common Utility, the Electric Utility is a decrease of \$707,421 and Gas Utility is an increase of \$258,050. This variance represents a 0.14 percent decrease

in annual depreciation compared to present depreciation at current rates. We request Commission approval to implement the new depreciation rates effective January 1, 2019.

I. SUMMARY OF FILING

A one-paragraph summary is attached to this filing pursuant to Minn. R. 7829.1300, subp. 1.

II. SERVICE ON OTHER PARTIES

Pursuant to Minn. R. 7829.1300, subp. 2, the Company has served a copy of this filing on the Office of the Attorney General – Residential Utilities and Antitrust Division. A summary of the filing has been served on all parties on the enclosed service lists.

III. GENERAL FILING INFORMATION

Pursuant to Minn. R. 7829.1300, subp. 3, the Company provides the following information.

A. Name, Address, and Telephone Number of Utility

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

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

Ryan J. Long
Lead Assistant General Counsel
Xcel Energy
414 Nicollet Mall, 401 – 8th Floor
Minneapolis, MN 55401
(612) 215-4659

C. Date of Filing and Date Proposed Rates Will Take Effect

This Petition is being filed July 31, 2018. The Company requests the changes be effective January 1, 2019.

D. Statute Controlling Schedule for Processing the Filing

This request for approval of depreciation lives and rates is considered a miscellaneous filing under Minn. R. 7829.0100, subp. 11, since no determination of Xcel Energy's general revenue requirement is necessary. Comments on a miscellaneous filing are due within 30 days of filing, with replies due 10 days thereafter.

E. Utility Employee Responsible for the Filing

Lisa H. Perkett
Principal Financial Consultant
Xcel Energy
414 Nicollet Mall, 401 - 3rd Floor
Minneapolis, MN 55401
(612) 330-6950

IV. MISCELLANEOUS INFORMATION

Pursuant to Minn. R. 7829.0700, the Company requests that the following persons be placed on the Commission's official service list for this proceeding:

Ryan J. Long
Lead Assistant General Counsel
Xcel Energy
414 Nicollet Mall, 401 – 8th Floor
Minneapolis, MN 55401
Ryan.J.Long@xcelenergy.com

Carl Cronin
Regulatory Administrator
Xcel Energy
414 Nicollet Mall, 401 – 7th Floor
Minneapolis, MN 55401
Regulatory.records@xcelenergy.com

Any information requests in this proceeding should be submitted to Mr. Cronin at the Regulatory Records email address above.

V. REVIEW OF REMAINING LIVES AND DEPRECIATION RATES

A. Background Information

This is the first annual update of remaining lives and depreciation rates for the Company's Transmission, Distribution, and General Accounts in compliance with the Commission's May 4, 2018 Order from the 2017 TD&G Filing in Docket No. E,G002/D-17-581.

In summary, the Commission Order approved the Company's proposed depreciation lives and rates, effective January 1, 2018. The Commission also approved the Company's

request to change from an average service life (ASL) depreciation method to an average remaining life (ARL) depreciation method. The change from ASL to ARL requires the Company to file an annual update of remaining lives and depreciation rates. That is the subject of this compliance filing.

This filing presents the change in remaining lives and depreciation rates solely due to plant changes throughout 2017. This passage of time can alter the average remaining life as new plant is added at a longer remaining life and older plant is retired at a shorter remaining life. All statistical parameters (average service life, net salvage, and retirement curves) are unchanged from the parameters approved in the 2017 TD&G Filing. The Company has presented the remaining life and depreciation rate information by utility and functional class. These are further broken down by the 300-series FERC Accounts for depreciation purposes.

B. Discussion

Depreciation is the system of accounting to distribute the cost of capital assets, less net salvage (which is gross salvage less removal cost and may be negative), over the estimated useful life of the unit in a systematic and rational manner. Depreciation is a process of allocation, not valuation. The depreciation method chosen varies depending on the type of asset and whether the asset is a homogeneous group of assets (like poles and conductor) versus an individual asset (such as a generating unit). The average remaining life and the unaccrued plant balance, incorporating expected net salvage, serve as the basis for the required remaining life depreciation rate to be used in recording depreciation expense. Utilizing year-old remaining life depreciation rates will record depreciation too quickly on those new plant additions which have much longer remaining lives. Thus, remaining lives and depreciation rates should be updated annually to reflect the passage of time to avoid large depreciation swings using the prior five-year update process.

For Minnesota *regulatory* purposes, the depreciation expense and the accumulated provision for depreciation are based solely on the depreciation rates approved by the Commission. For *financial* purposes, we must account for the impact of differences in our approved depreciation rates between the various retail jurisdictions. The Schedules to this filing show the reserve amounts applicable to the Minnesota jurisdiction, 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.

A multi-step process was used in updating the average remaining lives and depreciation rates. The Company reported plant and reserve balances as of December 31, 2017 by vintage year. All transmission and general plant and reserve balances are total Company. Electric and gas distribution have specific plant located within the State of Minnesota, so their corresponding plant and reserve balances are only for assets within the State of Minnesota. The updated plant balances incorporate any additions, retirements, transfers, and adjustments that occurred during 2017. The updated reserve balance incorporates recorded depreciation provision, retirements, transfers, adjustments, gross salvage, and cost of removal in 2017.

Next, the Company used the approved average service lives, net salvage rates and retirement curves from the 2017 TD&G Filing to determine the average remaining lives by vintage within each FERC account. In 2017, the Company directed Alliance Consulting Group to perform a comprehensive Depreciation Study (the 2017 Study) of transmission, distribution, and general assets for the electric, gas, and common utilities. The average service lives, net salvage rates, and retirement curves determined in the 2017 Study were not changed and served as the basis for the updated remaining lives presented in this annual compliance filing. All remaining lives were determined using the straight line, broad group, remaining life depreciation method.

The Company used the calculated average remaining lives noted in the preceding paragraph to calculate the annual depreciation expense and rate. These calculations are described below.

By FERC 300-series Account, the Company multiplied the December 31, 2017 plant balance (excluding fully reserved vintages) by (1 – net salvage rate) less the December 31, 2017 depreciation reserve balance. This represents the unaccrued plant balance. The unaccrued plant balance is divided by the average remaining life to calculate the annual depreciation expense over the course of the remaining life so that the original cost plus or minus expected net salvage is fully reserved.

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

The annual depreciation expense is divided by the December 31, 2017 plant balance (excluding fully reserved vintages) to determine the annual remaining life depreciation rate. The annual depreciation expense is not fixed and will fluctuate based on plant changes during the year.

$$\text{Annual Depreciation Rate} = \frac{\text{Annual Depreciation Expense}}{\text{Plant Balance}}$$

The passage of time is reflected when the denominator (Average Remaining Life) in the formula above changes year after year. As the assets get one year older, the net unaccrued balance changes as well. If no additions or retirements occur from this point forward, the annual depreciation rate calculation would result in the same annual depreciation rate each year as the numerator and denominator change through time. See Table 2 in Schedule G that illustrates this simple change due to passage of time. In reality, however, the average remaining life changes because the assets get one year older and because of retirements and additions. Thus, the corresponding depreciation rate changes as well. This annual update results in small changes to the average remaining lives and the depreciation rates.

C. Findings

The estimated change to annual depreciation expense allocated to each utility is summarized below in Table 1. In aggregate, the annual impact of proposed remaining life rates compared to current approved remaining life rates at December 31, 2017 plant balances is a decrease of \$449,371. The Electric Utility is generating most of the decrease at \$707,421. This is offset by the Gas Utility expense increase of \$258,050. The net change represents a 0.14 percent decrease in annual depreciation expense compared to present depreciation expense at current rates.

Table 1: Depreciation Expense Impact

	Estimated Change to Depreciation before allocations	Common Utility allocations	Estimated Change to Depreciation after allocations
Electric Utility	\$ (665,831)	\$ (41,590)	\$ (707,421)
Gas Utility	\$ 257,411	\$ 639	\$ 258,050
Common Utility	\$ (40,951)	\$ 40,951	\$ -
Total Estimated Impact	\$ (449,371)	\$ -	\$ (449,371)

A number of factors beyond the passage of time affect the determination of the depreciation rate, including current-year additions, the age of retirements, and the overall net change in plant when compared to the overall change in reserve. For example, any additions in the current vintage would cause the average remaining life to increase, while retirements are in older vintages, which will increase average remaining life. If the net change in reserve outpaces the net change in plant, causing a

decrease to the unaccrued balance even though plant and depreciation reserve both increase, this could cause the depreciation expense and the depreciation rate to decrease.

We provide examples of specific FERC Accounts in the tables noted in Schedule G. The FERC Account examples represent major drivers of the annual depreciation expense variances in both the Electric and Gas Utilities. The examples illustrate a combination of the above factors. While there may be fluctuations among FERC accounts of increases and decreases to expense, the overall net impact to annual depreciation is a slight decrease of 0.14 percent compared to depreciation at current rates.

Additionally, plant additions and retirements affect the average remaining life. It is normal for the change in average remaining life to moderate between a positive and negative in one year. If we assume no change in gross plant, the average remaining life will decrease by exactly one year. The combination of additions and retirements may increase the average remaining life above the one-year decrease. By contrast, a substantial addition on a newer vintage or a substantial retirement on an older vintage could overcome the initial one-year decline of the average remaining life and cause an average remaining life increase compared to the prior year. In most cases, however, the change in average remaining life will be somewhere between zero and a one-year decrease. The examples provided in Schedule G show this outcome.

Finally, the comparison of the net change in reserve to the net change in gross plant can affect the unaccrued balance. An increase to the unaccrued balance would indicate there are more dollars to allocate over the remaining life, causing the annual depreciation expense to increase. Conversely, a decrease to the unaccrued balance will mean there are fewer dollars to allocate over the remaining life, therefore decreasing the annual depreciation expense. The Gas Utility FERC account examples show an increase to the unaccrued balance, and the Electric Utility FERC account examples show a decrease to the unaccrued balance.

Table 7 in Schedule G illustrates how the relationships of the above factors create the calculated annual depreciation expense and rate variances for the FERC Account examples provided.

D. Attached Schedules

The following Schedules have been included for satisfaction of filing requirements and for additional support to the recommended changes; Schedules D, E, and F have been included in compliance with Minn. R. 7825.0700.

Schedule

- A Proposed Depreciation Rates
- B Comparison of Present and Proposed Accruals
- C Depreciation/Amortization Rate Calculations
- D 2017 Plant In Service Rollforward
- E 2017 Reserve Rollforward
- F Annual Depreciation Accruals
- G Support of Conclusions

CONCLUSION

The compliance report provides the Schedules to support the proposed depreciation rate update. We respectfully request that the Commission approve the updated depreciation rates effective January 1, 2019.

Dated: July 31, 2018

Northern States Power Company

STATE OF MINNESOTA
BEFORE THE
MINNESOTA PUBLIC UTILITIES COMMISSION

Nancy Lange	Chair
Dan Lipschultz	Commissioner
Matthew Schuerger	Commissioner
Katie J. Sieben	Commissioner
John A. Tuma	Commissioner

IN THE MATTER OF THE PETITION OF
NORTHERN STATES POWER COMPANY
FOR APPROVAL OF ITS 2018 ANNUAL
REVIEW OF TRANSMISSION,
DISTRIBUTION, AND GENERAL
DEPRECIATION CERTIFICATION

DOCKET NO. E,G002/D-18-_____

COMPLIANCE

SUMMARY OF FILING

Please take notice that on July 31, 2018, Northern States Power Company, doing business as Xcel Energy submitted its first annual update of remaining lives and depreciation rates for our Transmission, Distribution, and General Accounts in compliance with the Minnesota Public Utilities Commission's Order issued May 4, 2018 in Docket No. E,G002/D-17-581. The Company provided Schedules to support the proposed depreciation rate update. In the aggregate, these changes decrease the Company's present depreciation expense by \$449,371, or 0.14 percent. The changes are proposed to be effective January 1, 2019.

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

Schedule A - Proposed Depreciation Rates

Xcel Energy

Proposed Depreciation Rates

Electric Utility

FERC Account	Account Description	Proposed	
		Annual Rate	Notes
Intangible Plant - Total Company			
303	Computer Software 5 Year	23.91%	
Transmission - Total Company			
352	Structures and Improvements	1.51%	
353	Station Equipment	2.07%	
354	Towers and Fixtures	1.85%	
355	Poles and Fixtures	2.44%	
356		2.05%	
357	Underground Conduit	1.38%	
358	Underground Conductor and Devices	2.12%	
Distribution - MN Only			
361	Structures and Improvements	2.06%	
362	Station Equipment	2.31%	
364	Poles, Towers, and Fixtures	4.70%	
365	Overhead Conductors and Devices	3.21%	
366	Underground Conduit	2.15%	
367	Underground Conductor and Devices	2.25%	
368	Line Transformers	3.21%	
368	Line Capacitors	4.03%	
369	Overhead Services	4.41%	
369	Underground Services	2.40%	
370	Meters	5.99%	
373	Street Lighting and Signal Systems	5.40%	
General - Total Company			
390	Structures and Improvements	2.27%	
390	Structures and Improvements - Leasehold Improvements	0.00%	(1)
391	Office Furniture and Equipment	4.52%	
391	Network Equipment	14.16%	
392	Automobiles	9.71%	
392	Light Trucks	7.76%	
392	Trailers	6.32%	
392	Heavy Trucks	6.62%	
393	Stores Equipment	4.51%	
394	Tools, Shop, and Garage Equipment	6.28%	
395	Laboratory Equipment	9.53%	
396	Power Operated Equipment	5.98%	
397	General Communication Equipment	8.74%	
397	Communication Equipment - Two Way	10.14%	
397	Comm. & Telecomm. Equipment - AES	6.02%	
397	Comm. & Telecomm. Equipment - EMS	6.22%	
398	Miscellaneous Equipment	5.73%	

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

Schedule A - Proposed Depreciation Rates

Xcel Energy

Proposed Depreciation Rates

Gas Utility

FERC Account	Account Description	Proposed	
		Annual Rate	Notes
Intangible Plant - Total Company			
303	Computer Software 5 Year	19.30%	
303	Computer Software 10 Year	10.44%	
Transmission - Total Company			
366	Structures and Improvements	1.13%	
367	Mains	1.31%	
369	Measure and Regulating Station	2.75%	
Distribution - MN Only			
375	Structures and Improvements	2.05%	
376	Mains- Metallic	1.87%	
376	Mains- Plastic	2.08%	
378	Measure & Regulating- General	3.04%	
379	Measure & Regulating- City Gate	2.69%	
380	Services- Metallic	1.97%	
380	Services- Plastic	2.90%	
381	Meters	4.24%	
381	Telemetry (Fully Amortized)	0.00%	
383	House Regulators (Old)	0.00%	
General - Total Company			
390	Structures and Improvements	2.28%	
391	Office Furniture and Equipment	3.77%	
391	Network Equipment	15.56%	
392	Automobiles	8.89%	
392	Light Trucks	5.97%	
392	Trailers	4.64%	
392	Heavy Trucks	4.46%	
393	Stores Equipment	3.79%	
394	Tools, Shop, and Garage Equipment	5.18%	
395	Laboratory Equipment	10.00%	
396	Power Operated Equipment	5.45%	
397	Communication Equipment	5.89%	
397	Communication Equipment - Two Way	9.88%	
397	Comm. & Telecomm. Equipment - AES	4.81%	
397	Comm. & Telecomm. Equipment - EMS	4.40%	
398	Miscellaneous Equipment	2.29%	

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

Schedule A - Proposed Depreciation Rates

Xcel Energy

Proposed Depreciation Rates

Common Utility

FERC Account	Account Description	Proposed	
		Annual Rate	Notes
Intangible Plant - Total Company			
303	Computer Software 3 Year	33.33%	
303	Computer Software 5 Year	21.71%	
303	Computer Software 7 Year	14.29%	
303	Computer Software 10 Year	10.37%	
303	Computer Software 15 year	6.73%	
General - Total Company			
390	Structures and Improvements	2.54%	
390	Structures and Improvements - Leasehold Improvements	6.84%	(1)
391	Office Furniture and Equipment	4.71%	
391	Network Equipment	18.57%	
392	Automobiles	9.30%	
392	Light Trucks	8.89%	
392	Trailers	5.31%	
392	Heavy Trucks	7.00%	
393	Stores Equipment	4.92%	
394	Tools, Shop, and Garage Equipment	6.40%	
395	Laboratory Equipment	10.00%	
396	Power Operated Equipment	5.79%	
397	Comm. & Telecomm. Equipment	5.33%	
397	Communication Equipment - Two Way	9.89%	
398	Miscellaneous Equipment	5.65%	

(1) Depreciated over lease term.

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

Schedule B - Comparison of Present and Proposed Accruals

Xcel Energy

Comparison of Present and Proposed Accruals

Electric Utility

FERC Account	Account Description	Plant Balance 1/1/2018	Fully Accrued	Adjusted Plant 1/1/2018	Present			Proposed			Proposed Less Present Accrual
					Annual Rate	Note	Annual Accrual	Annual Rate	Note	Annual Accrual	
Intangible Plant - Total Company											
303	Computer Software 5 Year	\$ 112,077,383	\$ 58,089,844	\$ 53,987,539	22.81%	\$ 12,314,558		23.91%	\$ 12,911,047	\$ 596,490	
	Total Intangible Plant	112,077,383	58,089,844	53,987,539		12,314,558			12,911,047	596,490	
Transmission - Total Company											
352	Structures and Improvements	106,998,283	-	106,998,283	1.51%	1,615,752		1.51%	1,620,397	4,644	
353	Station Equipment	1,215,136,223	-	1,215,136,223	2.07%	25,176,635		2.07%	25,207,499	30,864	
354	Towers and Fixtures	118,435,290	-	118,435,290	1.85%	2,188,288		1.85%	2,185,553	(2,735)	
355	Poles and Fixtures	1,381,960,426	-	1,381,960,426	2.43%	33,561,623		2.44%	33,766,829	205,207	
356	Overhead Conductors and Devices	541,316,313	-	541,316,313	2.03%	10,963,561		2.05%	11,100,235	136,674	
357	Underground Conduit	28,976,307	-	28,976,307	1.38%	399,370		1.38%	398,770	(600)	
358	Underground Conductor and Devices	37,226,577	-	37,226,577	2.12%	789,315		2.12%	787,868	(1,447)	
	Total Transmission	3,430,049,418	-	3,430,049,418		74,694,544			75,067,152	372,607	
Distribution - MN only											
361	Structures and Improvements	45,687,651	-	45,687,651	2.07%	945,459		2.06%	943,017	(2,442)	
362	Station Equipment	571,392,668	-	571,392,668	2.37%	13,521,971		2.31%	13,172,563	(349,408)	
364	Poles, Towers, and Fixtures	359,544,631	-	359,544,631	4.69%	16,880,284		4.70%	16,893,371	13,087	
365	Overhead Conductors and Devices	401,945,017	-	401,945,017	3.21%	12,914,145		3.21%	12,921,707	7,562	
366	Underground Conduit	276,029,570	-	276,029,570	2.15%	5,931,665		2.15%	5,922,891	(8,774)	
367	Underground Conductor and Devices	984,454,684	-	984,454,684	2.25%	22,164,197		2.25%	22,180,183	15,986	
368	Line Transformers	376,030,309	-	376,030,309	3.23%	12,155,519		3.21%	12,073,312	(82,207)	
368	Line Capacitors	19,702,728	3,932,168	15,770,560	4.20%	661,900		4.03%	635,234	(26,666)	
369	Overhead Services	73,651,722	-	73,651,722	4.43%	3,263,589		4.41%	3,246,009	(17,580)	
369	Underground Services	192,888,440	-	192,888,440	2.40%	4,632,875		2.40%	4,630,788	(2,088)	
370	Meters	94,183,884	34,186,387	59,997,496	6.90%	4,137,814		5.99%	3,592,031	(545,783)	
373	Street Lighting and Signal Systems	63,701,114	-	63,701,114	4.84%	3,083,333		5.40%	3,437,109	353,776	
	Total Distribution - MN only	3,459,212,417	38,118,555	3,421,093,862		100,292,751			99,648,215	(644,536)	
General - Total Company											
390	Structures and Improvements	65,151,352	-	65,151,352	2.27%	1,481,402		2.27%	1,479,955	(1,447)	
	Structures and Improvements - Leasehold										
390	Improvements	35,652	-	35,652	0.00%	-		0.00%	(1)	-	
391	Office Furniture and Equipment	27,976,279	-	27,976,279	4.48%	1,253,946		4.52%	1,264,838	10,893	
391	Network Equipment	37,857,767	-	37,857,767	15.78%	5,973,884		14.16%	5,361,987	(611,897)	
392	Automobiles	4,232,129	-	4,232,129	8.98%	380,111		9.71%	411,140	31,029	
392	Light Trucks	29,568,523	2,829,943	26,738,580	8.07%	2,157,357		7.76%	2,075,927	(81,430)	
392	Trailers	19,169,520	595,238	18,574,281	6.29%	1,167,743		6.32%	1,173,030	5,287	
392	Heavy Trucks	110,703,443	5,404,422	105,299,022	6.63%	6,983,775		6.62%	6,974,813	(8,962)	
393	Stores Equipment	1,631,738	-	1,631,738	4.60%	75,020		4.51%	73,605	(1,415)	
394	Tools, Shop, and Garage Equipment	89,901,364	1,506,420	88,394,944	6.25%	5,528,544		6.28%	5,549,419	20,874	
395	Laboratory Equipment	2,997,571	-	2,997,571	9.17%	274,979		9.53%	285,558	10,579	
396	Power Operated Equipment	46,104,118	-	46,104,118	6.64%	3,061,120		5.98%	2,757,890	(303,230)	
397	General Communication Equipment	16,860,086	3,069,673	13,790,414	8.68%	1,196,471		8.74%	1,205,035	8,564	
397	Communication Equipment - Two Way	24,546,091	-	24,546,091	9.89%	2,427,524		10.14%	2,488,762	61,238	
397	Comm. & Telecomm. Equipment - AES	7,095,870	-	7,095,870	5.92%	(2)	420,274	6.02%	427,248	6,974	
397	Comm. & Telecomm. Equipment - EMS	53,852,877	-	53,852,877	6.53%	(2)	3,518,343	6.22%	3,348,112	(170,230)	
398	Miscellaneous Equipment	3,336,680	22,619	3,314,061	4.74%	157,178		5.73%	189,960	32,782	
	Total General	541,021,059	13,428,314	527,592,745		36,057,672			35,067,280	(990,391)	
	Total Electric Utility	\$ 7,542,360,277	\$ 109,636,713	\$ 7,432,723,564		\$ 223,359,525			\$ 222,693,694	\$ (665,831)	

Northern States Power Company - Minnesota: Transmission, Distribution & General
 Schedule B - Comparison of Present and Proposed Accruals

Xcel Energy
 Comparison of Present and Proposed Accruals
 Gas Utility

FERC Account	Account Description	Plant Balance 1/1/2018	Fully Accrued	Adjusted Plant 1/1/2018	Present			Proposed			Proposed Less
					Annual Rate	Note	Annual Accrual	Annual Rate	Note	Annual Accrual	Present Accrual
Intangible Plant - Total Company											
303	Computer Software 5 Year	\$ 6,205,284	\$ 3,662,492	\$ 2,542,792	19.71%	\$	501,184	19.30%	\$	490,882	\$ (10,302)
303	Computer Software 10 Year	234,274	-	234,274	9.74%		22,818	10.44%		24,458	1,640
	Total Intangible Plant	6,439,558	3,662,492	2,777,066			524,003			515,340	(8,662)
Transmission - Total Company											
366	Structures and Improvements	1,130,639	-	1,130,639	1.15%		12,958	1.13%		12,795	(163)
367	Mains	67,716,310	-	67,716,310	1.31%		886,447	1.31%		888,807	2,360
369	Measure and Regulating Station	16,008,139	-	16,008,139	2.68%		429,707	2.75%		439,484	9,777
	Total Transmission	84,855,088	-	84,855,088			1,329,112			1,341,086	11,974
Distribution - MN Only											
375	Structures and Improvements	727,864	-	727,864	2.06%		14,973	2.05%		14,936	(37)
376	Mains- Metallic	153,035,239	-	153,035,239	1.85%		2,825,653	1.87%		2,862,386	36,733
376	Mains- Plastic	404,259,564	-	404,259,564	2.05%		8,306,027	2.08%		8,417,494	111,467
378	Measure & Regulating- General	11,064,064	-	11,064,064	3.18%		351,430	3.04%		336,343	(15,086)
379	Measure & Regulating- City Gate	1,669,986	-	1,669,986	2.63%		43,959	2.69%		44,955	996
380	Services- Metallic	12,531,132	-	12,531,132	2.06%		257,850	1.97%		246,693	(11,156)
380	Services- Plastic	283,028,585	-	283,028,585	2.82%		7,987,550	2.90%		8,200,225	212,675
381	Meters	109,365,599	17,864,711	91,500,889	4.32%		3,957,027	4.24%		3,877,854	(79,173)
381	Telemetry (Fully Amortized)	36,778	-	36,778	0.00%		-	0.00%		-	-
383	House Regulators (Old)	10,070,258	-	10,070,258	0.00%		-	0.00%		-	-
	Total Distribution - MN only	985,789,071	17,864,711	967,924,360			23,744,468			24,000,887	256,420
General - Total Company											
390	Structures and Improvements	1,709,742	-	1,709,742	2.36%		40,338	2.28%		39,015	(1,323)
391	Office Furniture and Equipment	906,378	-	906,378	3.62%		32,778	3.77%		34,161	1,384
391	Network Equipment	124,275	-	124,275	9.58%		11,901	15.56%		19,334	7,434
392	Automobiles	567,455	-	567,455	8.74%		49,602	8.89%		50,469	867
392	Light Trucks	6,807,781	1,064,393	5,743,387	5.75%		330,442	5.97%		343,036	12,594
392	Trailers	1,589,651	127,295	1,462,356	4.62%		67,631	4.64%		67,833	202
392	Heavy Trucks	9,478,425	802,117	8,676,307	4.36%		378,541	4.46%		387,256	8,715
393	Stores Equipment	10,091	-	10,091	3.87%		391	3.79%		382	(8)
394	Tools, Shop, and Garage Equipment	6,573,043	39,798	6,533,245	5.27%		344,188	5.18%		338,415	(5,774)
395	Laboratory Equipment	-	-	-	10.00%		-	10.00%		-	-
396	Power Operated Equipment	3,537,407	-	3,537,407	5.81%		205,686	5.45%		192,834	(12,852)
397	Communication Equipment	1,291,231	-	1,291,231	1.54%		19,924	5.89%		76,053	56,129
397	Communication Equipment - Two Way	298,834	-	298,834	9.46%		28,265	9.88%		29,521	1,256
397	Comm. & Telecomm. Equipment - AES	15,492,768	-	15,492,768	5.23%		810,850	4.81%		745,109	(65,741)
397	Comm. & Telecomm. Equipment - EMS	762,714	-	762,714	5.03%		38,360	4.40%		33,594	(4,766)
398	Miscellaneous Equipment	50,705	-	50,705	3.15%		1,596	2.29%		1,159	(437)
	Total General	49,200,500	2,033,604	47,166,896			2,360,492			2,358,171	(2,320)
	Total Gas Utility	\$ 1,126,284,217	\$ 23,560,806	\$ 1,102,723,410			\$ 27,958,074			\$ 28,215,486	\$ 257,411

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

Schedule B - Comparison of Present and Proposed Accruals

Xcel Energy

Comparison of Present and Proposed Accruals

Common Utility

FERC Account	Account Description	Plant Balance 1/1/2018	Fully Accrued	Adjusted Plant 1/1/2018	Present			Proposed			Proposed Less Present Accrual
					Annual Rate	Note	Annual Accrual	Annual Rate	Note	Annual Accrual	
Intangible Plant - Total Company											
303	Computer Software 3 Year	\$ 7,673,530	\$ 7,673,530	\$ -	33.33%	\$ -		33.33%	\$ -		\$ -
303	Computer Software 5 Year	183,611,097	69,838,220	113,772,877	21.47%	24,424,311		21.71%	24,704,459		280,148
303	Computer Software 7 Year	21,806,222	21,806,222	-	14.29%	-		14.29%	-		-
303	Computer Software 10 Year	10,465,718	284,213	10,181,505	10.54%	1,073,446		10.37%	1,055,733		(17,714)
303	Computer Software 15 year	146,490,743	-	146,490,743	6.71%	9,822,919		6.73%	9,860,361		37,441
	Total Intangible Plant	370,047,310	99,602,185	270,445,125		35,320,676			35,620,552		299,876
General - Total Company											
390	Structures and Improvements	162,153,641	-	162,153,641	2.58%	4,191,083		2.54%	4,115,253		(75,830)
	Structures and Improvements - Leasehold										
390	Improvements	18,086,824	-	18,086,824	6.67%	1,205,788		6.84%	1,237,304	(1)	31,516
391	Office Furniture and Equipment	25,831,314	2,303,281	23,528,033	4.68%	1,100,377		4.71%	1,107,297		6,920
391	Network Equipment	110,539,100	(3,261)	110,542,361	18.85%	20,832,811		18.57%	20,527,094		(305,717)
392	Automobiles	1,268,574	-	1,268,574	9.12%	115,728		9.30%	117,968		2,240
392	Light Trucks	3,442,079	309,193	3,132,887	8.80%	275,828		8.89%	278,612		2,784
392	Trailers	1,051,568	56,230	995,338	5.73%	57,063		5.31%	52,818		(4,245)
392	Heavy Trucks	4,724,931	1,230,558	3,494,373	6.27%	219,092		7.00%	244,597		25,505
393	Stores Equipment	246,162	-	246,162	4.92%	12,123		4.92%	12,116		(6)
394	Tools, Shop, and Garage Equipment	4,400,251	9,030	4,391,220	6.41%	281,335		6.40%	280,832		(504)
395	Laboratory Equipment	-	-	-	10.00%	-		10.00%	-		-
396	Power Operated Equipment	673,676	-	673,676	6.67%	44,916		5.79%	38,993		(5,923)
397	Comm. & Telecomm. Equipment	715,864	-	715,864	7.66%	54,808		5.33%	38,190		(16,618)
397	Communication Equipment - Two Way	76,870	-	76,870	9.96%	7,657		9.89%	7,605		(52)
398	Miscellaneous Equipment	456,153	126,978	329,175	5.93%	19,506		5.65%	18,607		(899)
	Total General Plant	333,667,007	4,032,008	329,634,999		28,418,115			28,077,288		(340,827)
	Total Common Utility	703,714,317	103,634,193	600,080,124		63,738,791			63,697,839		(40,951)
	Total All Utilities	\$ 9,372,358,811	\$ 236,831,713	\$ 9,135,527,098		\$ 315,056,390			\$ 314,607,019		\$ (449,371)

(1) Depreciated over lease term.

(2) These accounts' parameters were switched in 2017 Schedule A filing but were correct in Alliance study.

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

Schedule C - Depreciation/Amortization Rate Calculations

Xcel Energy

Summary of Annual Depreciation Accruals

Electric Utility

Excluding Fully Accrued Assets

FERC Account	Account Description	Adjusted	Depreciation	Est. Future		Unaccrued	Remaining	Annual	Depreciation/ Amortization	Reserve
		Plant 1/1/2018	Reserve 1/1/2018	%	Net Salvage Amount					
Intangible Plant - Total Company										
303	Computer Software 5 Year	\$ 53,987,539	\$ 22,627,454	0%	\$ -	\$ 31,360,084	2.43	\$ 12,911,047	23.91%	41.91%
	Total Intangible Plant	53,987,539	22,627,454		-	31,360,084		12,911,047		
Transmission - Total Company										
352	Structures and Improvements	106,998,283	17,920,169	-5%	(5,349,914)	94,428,029	58.27	1,620,397	1.51%	16.75%
353	Station Equipment	1,215,136,223	283,235,747	-15%	(182,270,433)	1,114,170,909	44.20	25,207,499	2.07%	23.31%
354	Towers and Fixtures	118,435,290	68,378,458	-35%	(41,452,352)	91,509,184	41.87	2,185,553	1.85%	57.73%
355	Poles and Fixtures	1,381,960,426	203,150,849	-50%	(690,980,213)	1,869,789,790	55.37	33,766,829	2.44%	14.70%
356	Overhead Conductors and Devices	541,316,313	87,081,680	-35%	(189,460,709)	643,695,342	57.99	11,100,235	2.05%	16.09%
357	Underground Conduit	28,976,307	4,108,064	0%	-	24,868,243	62.36	398,770	1.38%	14.18%
358	Underground Conductor and Devices	37,226,577	7,380,879	-5%	(1,861,329)	31,707,026	40.24	787,868	2.12%	19.83%
	Total Transmission	3,430,049,418	671,255,846		(1,111,374,950)	3,870,168,523		75,067,152		
Distribution - MN Only										
361	Structures and Improvements	45,687,651	14,914,436	-30%	(13,706,295)	44,479,511	47.17	943,017	2.06%	32.64%
362	Station Equipment	571,392,668	204,319,926	-25%	(142,848,167)	509,920,908	38.71	13,172,563	2.31%	35.76%
364	Poles, Towers, and Fixtures	359,544,631	203,688,040	-120%	(431,453,557)	587,310,148	34.77	16,893,371	4.70%	56.65%
365	Overhead Conductors and Devices	401,945,017	107,020,532	-25%	(100,486,254)	395,410,739	30.60	12,921,707	3.21%	26.63%
366	Underground Conduit	276,029,570	82,491,309	-20%	(55,205,914)	248,744,176	42.00	5,922,891	2.15%	29.88%
367	Underground Conductor and Devices	984,454,684	281,246,167	-10%	(98,445,468)	801,653,986	36.14	22,180,183	2.25%	28.57%
368	Line Transformers	376,030,309	171,626,941	-5%	(18,801,515)	223,204,883	18.49	12,073,312	3.21%	45.64%
368	Line Capacitors	15,770,560	8,682,048	-7%	(1,103,939)	8,192,452	12.90	635,234	4.03%	55.05%
369	Overhead Services	73,651,722	55,835,664	-85%	(62,603,963)	80,420,021	24.78	3,246,009	4.41%	75.81%
369	Underground Services	192,888,440	86,942,398	-5%	(9,644,422)	115,590,464	24.96	4,630,788	2.40%	45.07%
370	Meters	59,997,496	32,910,925	-5%	(2,999,875)	30,086,447	8.38	3,592,031	5.99%	54.85%
373	Street Lighting and Signal Systems	63,701,114	11,443,699	-40%	(25,480,446)	77,737,861	22.62	3,437,109	5.40%	17.96%
	Total Distribution - MN only	3,421,093,862	1,261,122,083		(962,779,817)	3,122,751,596		99,648,215		
General - Total Company										
390	Structures and Improvements	65,151,352	23,991,669	-20%	(13,030,270)	54,189,953	36.62	1,479,955	2.27%	36.82%
	Structures and Improvements - Leasehold									
390	Improvements	35,652	35,652	0%	-	0	0.00	-	0.00%	100.00%
391	Office Furniture and Equipment	27,976,279	16,121,830	0%	-	11,854,449	9.37	1,264,838	4.52%	57.63%
391	Network Equipment	37,857,767	19,364,418	0%	-	18,493,349	3.45	5,361,987	14.16%	51.15%
392	Automobiles	4,232,129	305,727	5%	211,606	3,714,796	9.04	411,140	9.71%	7.22%
392	Light Trucks	26,738,580	14,925,145	10%	2,673,858	9,139,577	4.40	2,075,927	7.76%	55.82%
392	Trailers	18,574,281	6,333,657	20%	3,714,856	8,525,768	7.27	1,173,030	6.32%	34.10%
392	Heavy Trucks	105,299,022	39,301,694	15%	15,794,853	50,202,475	7.20	6,974,813	6.62%	37.32%
393	Stores Equipment	1,631,738	845,824	0%	-	785,913	10.68	73,605	4.51%	51.84%
394	Tools, Shop, and Garage Equipment	88,394,944	37,513,267	0%	-	50,881,677	9.17	5,549,419	6.28%	42.44%
395	Laboratory Equipment	2,997,571	1,508,435	0%	-	1,489,135	5.21	285,558	9.53%	50.32%
396	Power Operated Equipment	46,104,118	20,098,047	15%	6,915,618	19,090,453	6.92	2,757,890	5.98%	43.59%
397	General Communication Equipment	13,790,414	9,341,869	0%	-	4,448,545	3.69	1,205,035	8.74%	67.74%
397	Communication Equipment - Two Way	24,546,091	2,415,588	0%	-	22,130,503	8.89	2,488,762	10.14%	9.84%
397	Comm. & Telecomm. Equipment - AES	7,095,870	4,354,099	0%	-	2,741,771	6.42	427,248	6.02%	61.36%
397	Comm. & Telecomm. Equipment - EMS	53,852,877	13,266,746	0%	-	40,586,131	12.12	3,348,112	6.22%	24.64%
398	Miscellaneous Equipment	3,314,061	2,323,928	0%	-	990,133	5.21	189,960	5.73%	70.12%
	Total General	527,592,745	212,047,596		16,280,521	299,264,628		35,067,280		
	Total Electric Utility	\$ 7,432,723,564	\$ 2,167,052,980		\$ (2,057,874,246)	\$ 7,323,544,830		\$ 222,693,694		

Northern States Power Company - Minnesota: Transmission, Distribution & General
 Schedule C - Depreciation/Amortization Rate Calculations

Xcel Energy

Summary of Annual Depreciation Accruals

Gas Utility

Excluding Fully Accrued Assets

FERC Account	Account Description	Adjusted Plant 1/1/2018	Depreciation Reserve 1/1/2018	Est. Future		Unaccrued Balance	Remaining Life (Yrs)	Annual Accrual	Depreciation/Amortization Rate	Reserve Ratio
				%	Net Salvage Amount					
Intangible Plant - Total Company										
303	Computer Software 5 Year	\$ 2,542,792	\$ 914,547	0%	\$ -	\$ 1,628,245	3.32	\$ 490,882	19.30%	35.97%
303	Computer Software 10 Year	234,274	99,754	0%	-	134,521	5.50	24,458	10.44%	42.58%
	Total Intangible Plant	2,777,066	1,014,301		-	1,762,766		515,340		
Transmission - Total Company										
366	Structures and Improvements	1,130,639	650,099	-5%	(56,532)	537,072	41.98	12,795	1.13%	57.50%
367	Mains	67,716,310	24,548,732	-15%	(10,157,447)	53,325,025	60.00	888,807	1.31%	36.25%
369	Measure and Regulating Station	16,008,139	6,811,368	-30%	(4,802,442)	13,999,212	31.85	439,484	2.75%	42.55%
	Total Transmission	84,855,088	32,010,199		(15,016,420)	67,861,309		1,341,086		
Distribution - MN Only										
375	Structures and Improvements	727,864	95,326	-5%	(36,393)	668,931	44.79	14,936	2.05%	13.10%
376	Mains- Metallic	153,035,239	49,548,095	-25%	(38,258,810)	141,745,954	49.52	2,862,386	1.87%	32.38%
376	Mains- Plastic	404,259,564	142,242,692	-20%	(80,851,913)	342,868,785	40.73	8,417,494	2.08%	35.19%
378	Measure & Regulating- General	11,064,064	3,986,838	-25%	(2,766,016)	9,843,242	29.27	336,343	3.04%	36.03%
379	Measure & Regulating- City Gate	1,669,986	308,979	-5%	(83,499)	1,444,507	32.13	44,955	2.69%	18.50%
380	Services- Metallic	12,531,132	11,731,923	-40%	(5,012,453)	5,811,662	23.56	246,693	1.97%	93.62%
380	Services- Plastic	283,028,585	149,385,922	-25%	(70,757,146)	204,399,810	24.93	8,200,225	2.90%	52.78%
381	Meters	91,500,889	55,524,004	-5%	(4,575,044)	40,551,929	10.46	3,877,854	4.24%	60.68%
381	Telemetry (Fully Amortized)	36,778	36,778	0%	-	(0)	0.00	-	0.00%	100.00%
383	House Regulators (Old)	10,070,258	10,674,474	-1%	(100,703)	(503,513)	0.00	-	0.00%	106.00%
	Total Distribution - MN only	967,924,360	423,535,030		(202,441,977)	746,831,307		24,000,887		
General - Total Company										
390	Structures and Improvements	1,709,742	127,717	-14%	(239,364)	1,821,389	46.68	39,015	2.28%	7.47%
391	Office Furniture and Equipment	906,378	512,900	0%	-	393,478	11.52	34,161	3.77%	56.59%
391	Network Equipment	124,275	35,683	0%	-	88,592	4.58	19,334	15.56%	28.71%
392	Automobiles	567,455	116,032	5%	28,373	423,050	8.38	50,469	8.89%	20.45%
392	Light Trucks	5,743,387	3,338,912	10%	574,339	1,830,136	5.34	343,036	5.97%	58.13%
392	Trailers	1,462,356	728,804	20%	292,471	441,081	6.50	67,833	4.64%	49.84%
392	Heavy Trucks	8,676,307	4,981,494	15%	1,301,446	2,393,367	6.18	387,256	4.46%	57.41%
393	Stores Equipment	10,091	4,932	0%	-	5,158	13.50	382	3.79%	48.88%
394	Tools, Shop, and Garage Equipment	6,533,245	3,192,404	0%	-	3,340,840	9.87	338,415	5.18%	48.86%
396	Power Operated Equipment	3,537,407	1,346,083	15%	530,611	1,660,714	8.61	192,834	5.45%	38.05%
397	Communication Equipment	1,291,231	1,030,574	0%	-	260,657	3.43	76,053	5.89%	79.81%
397	Communication Equipment - Two Way	298,834	34,207	0%	-	264,627	8.96	29,521	9.88%	11.45%
397	Comm. & Telecomm. Equipment - AES	15,492,768	8,024,997	0%	-	7,467,771	10.02	745,109	4.81%	51.80%
397	Comm. & Telecomm. Equipment - EMS	762,714	439,206	0%	-	323,508	9.63	33,594	4.40%	57.58%
398	Miscellaneous Equipment	50,705	45,969	0%	-	4,736	4.09	1,159	2.29%	90.66%
	Total General	47,166,896	23,959,915		2,487,876	20,719,105		2,358,171		
	Total Gas Utility	\$ 1,102,723,410	\$ 480,519,445		\$ (214,970,521)	\$ 837,174,487		\$ 28,215,486		

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

Schedule C - Depreciation/Amortization Rate Calculations

Xcel Energy

Summary of Annual Depreciation Accruals

Common Utility

Excluding Fully Accrued Assets

FERC Account	Account Description	Adjusted	Depreciation	Est. Future		Unaccrued	Remaining	Annual	Depreciation/ Amortization	Reserve
		Plant 1/1/2018	Reserve 1/1/2018	%	Net Salvage Amount					
Intangible Plant - Total Company										
303	Computer Software 3 Year	\$ -	\$ -	0%	\$ -	\$ -	0.00	\$ -	33.33%	0.00%
303	Computer Software 5 Year	113,772,877	45,266,895	0%	-	68,505,982	2.77	24,704,459	21.71%	39.79%
303	Computer Software 7 Year	-	-	0%	-	-	0.00	-	14.29%	0.00%
303	Computer Software 10 Year	10,181,505	4,757,113	0%	-	5,424,392	5.14	1,055,733	10.37%	46.72%
303	Computer Software 15 year	146,490,743	9,649,044	0%	-	136,841,699	13.88	9,860,361	6.73%	6.59%
	Total Intangible Plant	270,445,125	59,673,052		-	210,772,073		35,620,552		
General - Total Company										
390	Structures and Improvements	162,153,641	26,493,676	-25%	(40,538,410)	176,198,376	42.82	4,115,253	2.54%	16.34%
	Structures and Improvements - Leasehold									
390	Improvements	18,086,824	1,325,881	0%	-	16,760,943	13.55	1,237,304	6.84%	7.33%
391	Office Furniture and Equipment	23,528,033	10,948,154	0%	-	12,579,880	11.36	1,107,297	4.71%	46.53%
391	Network Equipment	110,542,361	55,304,999	0%	-	55,237,363	2.69	20,527,094	18.57%	50.03%
392	Automobiles	1,268,574	387,074	5%	63,429	818,071	6.93	117,968	9.30%	30.51%
392	Light Trucks	3,132,887	1,425,854	10%	313,289	1,393,745	5.00	278,612	8.89%	45.51%
392	Trailers	995,338	627,371	20%	199,068	168,900	3.20	52,818	5.31%	63.03%
392	Heavy Trucks	3,494,373	1,600,129	15%	524,156	1,370,088	5.60	244,597	7.00%	45.79%
393	Stores Equipment	246,162	56,358	0%	-	189,805	15.67	12,116	4.92%	22.89%
394	Tools, Shop, and Garage Equipment	4,391,220	1,758,876	0%	-	2,632,344	9.37	280,832	6.40%	40.05%
395	Laboratory Equipment	-	(0)	0%	-	0	0.00	-	10.00%	0.00%
396	Power Operated Equipment	673,676	358,608	15%	101,051	214,017	5.49	38,993	5.79%	53.23%
397	Comm. & Telecomm. Equipment	715,864	661,149	0%	-	54,714	1.43	38,190	5.33%	92.36%
397	Communication Equipment - Two Way	76,870	12,230	0%	-	64,640	8.50	7,605	9.89%	15.91%
398	Miscellaneous Equipment	329,175	200,908	0%	-	128,266	6.89	18,607	5.65%	61.03%
	Total General	329,634,999	101,161,265		(39,337,418)	267,811,151		28,077,288		
	Total Common Utility	600,080,124	160,834,317		(39,337,418)	478,583,224		63,697,839		
	Total - All Utilities	\$ 9,135,527,098	\$ 2,808,406,742		\$ (2,312,182,185)	\$ 8,639,302,541		\$ 314,607,019		

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

Schedule D - 2017 Plant In Service Rollforward

Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
ELECTRIC INTANGIBLE PLANT						
303 Computer Software 3 Year	\$ 201,839	\$ -	\$ -	\$ -	\$ -	\$ 201,839
303 Computer Software 5 Year	114,348,738	4,697,127	(6,968,483)	-	-	112,077,383
303 Computer Software 7 Year	621,977	-	(621,977)	-	-	-
Electric Intangible Plant Total	\$ 115,172,555	\$ 4,697,127	\$ (7,590,460)	\$ -	\$ -	\$ 112,279,222
ELECTRIC TRANSMISSION PLANT						
350 Land - Fee	\$ 27,812,433	\$ 4,759,378	\$ -	\$ -	\$ -	\$ 32,571,811
350 Land - Other	124,895,586	4,706,330	-	-	-	129,601,916
352 Structures and Improvements	103,086,366	4,205,323	(293,468)	62	-	106,998,283
353 Station Equipment	1,181,449,210	39,250,830	(5,564,753)	936	-	1,215,136,223
354 Towers and Fixtures	118,631,858	38,199	(234,767)	-	-	118,435,290
355 Poles and Fixtures	1,330,556,061	64,044,761	(12,670,748)	30,352	-	1,381,960,426
356 Overhead Conductors and Devices	532,704,102	19,768,423	(11,125,861)	(30,352)	-	541,316,313
357 Underground Conduit	25,910,138	3,074,051	(7,882)	-	-	28,976,307
358 Underground Conductor and Devices	30,710,573	6,516,004	-	-	-	37,226,577
Electric Transmission Plant Total	\$ 3,475,756,328	\$ 146,363,299	\$ (29,897,479)	\$ 997	\$ -	\$ 3,592,223,145
ELECTRIC DISTRIBUTION PLANT (MN ONLY)						
360 Land - Fee	\$ 14,253,343	\$ 483,963	\$ (15,299)	\$ -	\$ -	\$ 14,722,007
360 Land - Other	48,581	-	-	-	-	48,581
361 Structures and Improvements	43,721,596	1,997,946	(31,891)	-	-	45,687,651
362 Station Equipment	552,978,032	19,978,178	(1,563,543)	-	-	571,392,668
364 Poles, Towers, and Fixtures	343,536,905	16,515,259	(507,533)	-	-	359,544,631
365 Overhead Conductors and Devices	373,235,852	30,464,093	(1,754,929)	-	-	401,945,017
366 Underground Conduit	261,312,548	14,988,825	(271,803)	-	-	276,029,570
367 Underground Conductor and Devices	967,850,933	18,638,870	(2,035,119)	-	-	984,454,684
368 Line Transformers	372,629,100	15,644,303	(12,243,093)	-	-	376,030,309
368 Line Capacitors	18,759,258	1,123,501	(180,030)	-	-	19,702,728
369 Overhead Services	71,641,753	2,550,828	(540,859)	-	-	73,651,722
369 Underground Services	185,773,119	7,890,974	(775,653)	-	-	192,888,440
370 Meters	96,316,591	5,714,194	(7,846,902)	-	-	94,183,884
373 Street Lighting and Signal Systems	64,184,329	6,270,183	(6,753,398)	-	-	63,701,114
Electric Distribution Plant Total	\$ 3,366,241,940	\$ 142,261,117	\$ (34,520,052)	\$ -	\$ -	\$ 3,473,983,005

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

Schedule D - 2017 Plant In Service Rollforward

Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
ELECTRIC GENERAL PLANT						
389 Land - Fee	\$ 4,438,256	\$ 45,181	\$ -	\$ -	\$ -	\$ 4,483,437
389 Land - Other	665	-	-	-	-	665
390 Structures and Improvements	63,508,306	2,810,087	(1,071,008)	(96,034)	-	65,151,352
390 Structures and Improvements - Leasehold Improvements	35,652	-	-	-	-	35,652
391 Office Furniture and Equipment	27,593,861	392,919	(10,500)	-	-	27,976,279
391 Network Equipment	32,398,061	6,487,812	(1,028,106)	-	-	37,857,767
392 Automobiles	1,108,813	3,398,297	(274,981)	-	-	4,232,129
392 Light Trucks	32,832,470	1,070,207	(4,334,154)	-	-	29,568,523
392 Trailers	17,878,078	1,291,442	-	0	-	19,169,520
392 Heavy Trucks	97,589,361	13,114,082	-	(0)	-	110,703,443
393 Stores Equipment	1,648,791	9,615	(26,668)	0	-	1,631,738
394 Tools, Shop, and Garage Equipment	81,301,137	8,867,825	(267,599)	(0)	-	89,901,364
395 Laboratory Equipment	3,209,733	215,972	(428,134)	-	-	2,997,571
396 Power Operated Equipment	45,134,817	2,150,060	(1,180,759)	-	-	46,104,118
397 General Communication Equipment	17,117,461	440,387	(697,762)	-	-	16,860,086
397 Communication Equipment - Two Way	6,532,362	18,013,622	-	107	-	24,546,091
397 Comm. & Telecomm. Equipment - AES	7,071,726	24,144	-	-	-	7,095,870
397 Comm. & Telecomm. Equipment - EMS	47,275,858	6,687,257	(110,237)	-	-	53,852,877
398 Miscellaneous Equipment	2,723,841	695,422	(82,583)	0	-	3,336,680
Electric General Plant Total	\$ 489,399,248	\$ 65,714,330	\$ (9,512,490)	\$ (95,927)	\$ -	\$ 545,505,161
TOTAL ELECTRIC UTILITY	\$ 7,446,570,070	\$ 359,035,874	\$ (81,520,481)	\$ (94,930)	\$ -	\$ 7,723,990,533
GAS INTANGIBLE PLANT						
303 Computer Software 5 Year	\$ 7,256,644	\$ 57,719	\$ (1,109,079)	\$ -	\$ -	\$ 6,205,284
303 Computer Software 10 Year	234,274	-	-	-	-	234,274
Gas Intangible Plant Total	\$ 7,490,919	\$ 57,719	\$ (1,109,079)	\$ -	\$ -	\$ 6,439,558
GAS TRANSMISSION PLANT						
365 Land - Fee	\$ 629,061	\$ -	\$ -	\$ -	\$ -	\$ 629,061
365 Land - Other	878,103	-	-	-	-	878,103
366 Structures and Improvements	1,130,639	-	-	-	-	1,130,639
367 Mains	65,790,678	1,959,374	(33,742)	-	-	67,716,310
369 Measure and Regulating Station	13,617,811	2,423,900	(33,572)	-	-	16,008,139
Gas Transmission Plant Total	\$ 82,046,292	\$ 4,383,274	\$ (67,314)	\$ -	\$ -	\$ 86,362,251

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

Schedule D - 2017 Plant In Service Rollforward

Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
GAS DISTRIBUTION PLANT (MN ONLY)						
374 Land - Fee	\$ 369,420	\$ -	\$ -	\$ -	\$ -	\$ 369,420
374 Land - Other	15,002	62,734	-	-	-	77,735
375 Structures and Improvements	727,864	-	-	-	-	727,864
376 Mains- Metallic	135,069,020	7,068,652	(873,446)	11,771,014	-	153,035,239
376 Mains- Plastic	384,394,656	21,687,141	(1,822,232)	-	-	404,259,564 (1)
378 Measure & Regulating- General	22,768,672	327,842	(261,437)	(11,771,014)	-	11,064,064
379 Measure & Regulating- City Gate	1,392,566	303,624	(26,203)	-	-	1,669,986
380 Services- Metallic	12,590,915	22,874	(75,844)	(6,814)	-	12,531,132
380 Services- Plastic	272,681,597	11,901,897	(1,561,722)	6,814	-	283,028,585
381 Meters	105,068,640	7,008,772	(2,711,813)	-	-	109,365,599
381 Telemetry (Fully Amortized)	36,778	-	-	-	-	36,778
383 House Regulators	10,070,258	-	-	-	-	10,070,258
Gas Distribution Plant Total	\$ 945,185,388	\$ 48,383,535	\$ (7,332,697)	\$ -	\$ -	\$ 986,236,226
GAS GENERAL PLANT						
389 Land - Fee	\$ 160,121	\$ -	\$ -	\$ -	\$ -	\$ 160,121
389 Land - Other	-	-	-	-	-	-
390 Structures and Improvements	1,493,079	216,664	-	-	-	1,709,742
391 Office Furniture and Equipment	906,378	-	-	-	-	906,378
391 Network Equipment	38,023	86,253	-	-	-	124,275
392 Automobiles	376,943	190,512	-	-	-	567,455
392 Light Trucks	6,054,537	753,243	-	-	-	6,807,781
392 Trailers	1,504,110	85,541	-	-	-	1,589,651
392 Heavy Trucks	8,425,887	1,052,537	-	-	-	9,478,425
393 Stores Equipment	10,091	-	-	-	-	10,091
394 Tools, Shop, and Garage Equipment	6,257,777	315,266	-	-	-	6,573,043
395 Laboratory Equipment	-	-	-	-	-	-
396 Power Operated Equipment	2,858,219	679,189	-	-	-	3,537,407
397 Communication Equipment	4,722,283	-	(3,431,052)	-	-	1,291,231
397 Communication Equipment - Two Way	120,072	178,761	-	-	-	298,834
397 Comm. & Telecomm. Equipment - AES	15,492,768	-	-	-	-	15,492,768
397 Comm. & Telecomm. Equipment - EMS	764,413	-	(1,700)	-	-	762,714
398 Miscellaneous Equipment	50,705	-	-	-	-	50,705
Gas General Plant Total	\$ 49,235,406	\$ 3,557,966	\$ (3,432,751)	\$ -	\$ -	\$ 49,360,621
TOTAL GAS UTILITY	\$ 1,083,958,005	\$ 56,382,494	\$ (11,941,842)	\$ -	\$ -	\$ 1,128,398,656

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

Schedule D - 2017 Plant In Service Rollforward

Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
COMMON INTANGIBLE PLANT						
303 Computer Software 3 Year	\$ 7,673,530	\$ -	\$ -	\$ -	\$ -	\$ 7,673,530
303 Computer Software 5 Year	197,541,349	28,239,741	(42,169,992)	-	-	183,611,097
303 Computer Software 7 Year	44,140,612	-	(22,334,391)	-	-	21,806,222
303 Computer Software 10 Year	68,449,240	-	(57,983,522)	-	-	10,465,718
303 Computer Software 15 year	61,015,418	85,475,325	-	-	-	146,490,743
Common Intangible Plant Total	\$ 378,820,150	\$ 113,715,066	\$ (122,487,905)	\$ -	\$ -	\$ 370,047,310
COMMON GENERAL PLANT						
389 Land - Fee	\$ 6,191,336	\$ -	\$ -	\$ -	\$ -	\$ 6,191,336
389 Land - Other	5,572	-	-	-	-	5,572
390 Structures and Improvements	151,813,406	9,192,592	1,979,036	(831,393)	-	162,153,641 (2)
390 Structures and Improvements - Leasehold Improvements	18,509,449	6,903	(1,260,922)	831,393	-	18,086,824
391 Office Furniture and Equipment	27,141,560	1,998,864	(3,309,111)	-	-	25,831,314
391 Network Equipment	100,446,164	25,951,890	(15,858,954)	-	-	110,539,100
392 Automobiles	823,465	445,109	-	-	-	1,268,574
392 Light Trucks	3,431,469	491,788	(481,177)	-	-	3,442,079
392 Trailers	1,099,687	-	(48,119)	-	-	1,051,568
392 Heavy Trucks	5,505,442	471,842	(1,252,353)	-	-	4,724,931
393 Stores Equipment	246,162	0	-	-	-	246,162
394 Tools, Shop, and Garage Equipment	4,041,708	369,434	(10,892)	-	-	4,400,251
395 Laboratory Equipment	-	-	-	-	-	-
396 Power Operated Equipment	990,912	(36,053)	(281,183)	-	-	673,676
397 Comm. & Telecomm. Equipment	964,432	-	(248,569)	-	-	715,864
397 Communication Equipment - Two Way	75,068	1,802	-	-	-	76,870
398 Miscellaneous Equipment	582,227	-	(126,075)	-	-	456,153
Common General Plant Total	\$ 321,868,061	\$ 38,894,171	\$ (20,898,318)	\$ -	\$ -	\$ 339,863,914
TOTAL COMMON UTILITY	\$ 700,688,211	\$ 152,609,237	\$ (143,386,223)	\$ -	\$ -	\$ 709,911,225
TOTAL - ALL UTILITIES	\$ 9,231,216,285	\$ 568,027,605	\$ (236,848,546)	\$ (94,930)	\$ -	\$ 9,562,300,414

- (1) Mains - Plastic balance excludes gas surcharge of \$4,991,361.
 (2) The increase in reserve within retirements is due to a correction to the amount of a prior year retirement.

Northern States Power Company - Minnesota: Transmission, Distribution & General
 Schedule E - 2017 Reserve Rollforward

Account Description	Beginning Balance	Credits		Debits		Transfers, Adjustments, And Other Credits (Debits) (1)	Ending Balance
		Accruals	Gross Salvage	Retirements	Cost of Removal		
ELECTRIC INTANGIBLE PLANT							
303 Computer Software 3 Year	\$ 201,839	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 201,839
303 Computer Software 5 Year	71,619,694	16,066,087	-	(6,968,483)	-	-	80,717,298
303 Computer Software 7 Year	621,977	-	-	(621,977)	-	-	-
Electric Intangible Plant Total	\$ 72,443,511	\$ 16,066,087	\$ -	\$ (7,590,460)	\$ -	\$ -	\$ 80,919,137
ELECTRIC TRANSMISSION PLANT							
352 Structures and Improvements	\$ 17,437,028	\$ 1,538,564	\$ 4,686	\$ (293,468)	\$ (117,655)	\$ (648,986)	\$ 17,920,169
353 Station Equipment	269,116,947	23,449,588	24,119	(5,564,753)	(911,828)	(2,878,325)	283,235,747
354 Towers and Fixtures	74,045,538	2,284,673	22,866	(234,767)	(187,695)	(7,552,156)	68,378,458
355 Poles and Fixtures	171,955,418	29,229,658	139,401	(12,670,748)	(1,930,350)	16,427,469	203,150,849
356 Overhead Conductors and Devices	95,502,380	10,903,618	408,505	(11,125,861)	(2,344,987)	(6,261,976)	87,081,680
357 Underground Conduit	3,740,861	393,671	52	(7,882)	-	(18,639)	4,108,064
358 Underground Conductor and Devices	5,758,856	656,888	-	-	-	965,135	7,380,879
Electric Transmission Plant Total	\$ 637,557,028	\$ 68,456,662	\$ 599,628	\$ (29,897,479)	\$ (5,492,516)	\$ 32,523	\$ 671,255,846
ELECTRIC DISTRIBUTION PLANT (MN ONLY)							
361 Structures and Improvements	\$ 15,077,170	\$ 958,313	\$ 3,514	\$ (31,891)	\$ (97,534)	\$ (995,138)	\$ 14,914,436
362 Station Equipment	165,217,176	12,230,930	105,031	(1,563,543)	(510,586)	28,840,919	204,319,926
364 Poles, Towers, and Fixtures	200,853,216	15,895,760	1,755,912	(507,533)	(7,542,259)	(6,767,058)	203,688,040
365 Overhead Conductors and Devices	90,145,764	11,810,516	439,368	(1,762,513)	(5,430,777)	11,818,174	107,020,532 (2)
366 Underground Conduit	71,964,218	5,657,116	119,233	(271,803)	(78,567)	5,101,111	82,491,309
367 Underground Conductor and Devices	294,537,897	21,629,874	561,909	(2,035,119)	(5,640,074)	(27,808,320)	281,246,167
368 Line Transformers	165,776,402	12,139,595	507,628	(12,243,093)	(17,131)	5,463,540	171,626,941
368 Line Capacitors	11,882,815	849,012	17,768	(180,030)	(43,559)	88,211	12,614,216
369 Overhead Services	53,562,895	3,080,383	29,461	(540,859)	(674,218)	378,002	55,835,664
369 Underground Services	90,519,649	4,628,777	9,224	(775,653)	(121,837)	(7,317,763)	86,942,398
370 Meters	74,305,953	6,190,011	-	(7,846,902)	-	(5,551,751)	67,097,312
373 Street Lighting and Signal Systems	24,170,514	3,011,046	214,289	(6,753,398)	(5,948,824)	(3,249,928)	11,443,699
Electric Distribution Plant Total	\$ 1,258,013,669	\$ 98,081,335	\$ 3,763,337	\$ (34,512,337)	\$ (26,105,365)	\$ 0	\$ 1,299,240,638

Northern States Power Company - Minnesota: Transmission, Distribution & General
 Schedule E - 2017 Reserve Rollforward

Account Description	Beginning Balance	Credits		Debits		Transfers, Adjustments, And Other Credits (Debits) (1)	Ending Balance
		Accruals	Gross Salvage	Retirements	Cost of Removal		
ELECTRIC GENERAL PLANT							
390 Structures and Improvements	\$ 23,813,644	\$ 1,347,516	\$ -	\$ (1,071,008)	\$ (120,973)	\$ 22,491	\$ 23,991,669
390 Structures and Improvements - Leasehold Improvements	29,994	5,658	-	-	-	-	35,652
391 Office Furniture and Equipment	15,745,217	1,184,450	-	(10,500)	-	(797,338)	16,121,830
391 Network Equipment	12,925,690	8,434,639	-	(1,028,106)	-	(967,806)	19,364,418
392 Automobiles	465,342	189,628	-	(274,981)	-	(74,262)	305,727
392 Light Trucks	17,260,966	2,470,155	231,974	(4,334,154)	-	2,126,146	17,755,088
392 Trailers	5,957,094	1,224,780	72,582	-	-	(325,560)	6,928,896
392 Heavy Trucks	34,888,986	7,369,210	253,690	-	-	2,194,229	44,706,115
393 Stores Equipment	703,108	82,204	-	(26,668)	-	87,180	845,824
394 Tools, Shop, and Garage Equipment	29,387,134	5,591,954	500	(267,599)	-	4,307,698	39,019,687
395 Laboratory Equipment	1,419,995	306,322	-	(428,134)	-	210,252	1,508,435
396 Power Operated Equipment	19,110,453	3,785,953	1,667,567	(1,180,759)	-	(3,285,167)	20,098,047
397 General Communication Equipment	11,686,701	1,487,541	-	(697,762)	(14,479)	(50,459)	12,411,542
397 Communication Equipment - Two Way	502,772	1,755,039	-	-	(8,660)	166,438	2,415,588
397 Comm. & Telecomm. Equipment - AES	3,292,984	472,075	-	-	-	589,040	4,354,099
397 Comm. & Telecomm. Equipment - EMS	12,650,070	5,112,949	-	(110,237)	(8,015)	(4,378,021)	13,266,746
398 Miscellaneous Equipment	2,006,250	217,233	-	(82,583)	-	205,646	2,346,547
Electric General Plant Total	\$ 191,846,401	\$ 41,037,306	\$ 2,226,314	\$ (9,512,490)	\$ (152,128)	\$ 30,507	\$ 225,475,910
TOTAL ELECTRIC UTILITY	\$ 2,159,860,609	\$ 223,641,389	\$ 6,589,278	\$ (81,512,766)	\$ (31,750,009)	\$ 63,030	\$ 2,276,891,531
GAS INTANGIBLE PLANT							
303 Computer Software 5 Year	\$ 5,129,655	\$ 556,463	\$ -	\$ (1,109,079)	\$ -	\$ -	\$ 4,577,038
303 Computer Software 10 Year	79,058	20,695	-	-	-	-	99,754
Gas Intangible Plant Total	\$ 5,208,713	\$ 577,158	\$ -	\$ (1,109,079)	\$ -	\$ -	\$ 4,676,792
GAS TRANSMISSION PLANT							
366 Structures and Improvements	\$ 613,614	\$ 18,838	\$ -	\$ -	\$ -	\$ 17,646	\$ 650,099
367 Mains	24,626,970	980,815	-	(33,742)	(5,974)	(1,019,337)	24,548,732
369 Measure and Regulating Station	5,320,983	533,969	-	(33,572)	(11,703)	1,001,690	6,811,368
Gas Transmission Plant Total	\$ 30,561,568	\$ 1,533,622	\$ -	\$ (67,314)	\$ (17,677)	\$ (0)	\$ 32,010,199

Northern States Power Company - Minnesota: Transmission, Distribution & General
 Schedule E - 2017 Reserve Rollforward

Account Description	Beginning Balance	Credits		Debits		Transfers, Adjustments, And Other Credits (Debits) (1)	Ending Balance
		Accruals	Gross Salvage	Retirements	Cost of Removal		
GAS DISTRIBUTION PLANT (MN ONLY)							
375 Structures and Improvements	\$ 48,049	\$ 17,753	\$ -	\$ -	\$ -	\$ 29,524	\$ 95,326
376 Mains- Metallic	57,556,949	3,246,751	-	(873,446)	(1,365,153)	(9,017,007)	49,548,095
376 Mains- Plastic	137,959,646	10,043,856	32	(1,822,232)	(4,681,919)	743,309	142,242,692 (3)
378 Measure & Regulating- General	4,677,577	697,664	-	(261,437)	(82,706)	(1,044,260)	3,986,838
379 Measure & Regulating- City Gate	382,190	39,393	-	(26,203)	(7,859)	(78,542)	308,979
380 Services- Metallic	13,786,939	439,793	-	(75,844)	(7,649)	(2,411,316)	11,731,923
380 Services- Plastic	139,760,775	9,248,297	-	(1,561,722)	(442,769)	2,381,340	149,385,922
381 Meters	61,213,916	5,319,277	-	(2,711,813)	-	9,567,334	73,388,715
381 Telemetering (Fully Amortized)	36,778	-	-	-	-	0	36,778
383 House Regulators (Old)	10,342,566	503,513	-	-	-	(171,605)	10,674,474
Gas Distribution Plant Total	\$ 425,765,387	\$ 29,556,297	\$ 32	\$ (7,332,697)	\$ (6,588,055)	\$ (1,222)	\$ 441,399,741
GAS GENERAL PLANT							
390 Structures and Improvements	\$ 70,882	\$ 35,530	\$ -	\$ -	\$ (13)	\$ 21,317	\$ 127,717
391 Office Furniture and Equipment	344,014	45,315	-	-	-	123,572	512,900
391 Network Equipment	21,078	10,404	-	-	-	4,201	35,683
392 Automobiles	42,824	48,464	-	-	-	24,744	116,032
392 Light Trucks	2,833,491	485,162	28,901	-	-	1,055,752	4,403,306
392 Trailers	649,821	98,219	4,278	-	-	103,781	856,099
392 Heavy Trucks	3,862,867	639,354	19,199	-	-	1,262,191	5,783,611
393 Stores Equipment	3,006	505	-	-	-	1,421	4,932
394 Tools, Shop, and Garage Equipment	1,912,094	435,120	-	-	-	884,989	3,232,203
395 Laboratory Equipment	-	-	-	-	-	-	-
396 Power Operated Equipment	928,115	264,565	135,466	-	-	17,936	1,346,083
397 Communication Equipment	3,953,368	343,845	-	(3,431,052)	-	164,413	1,030,574
397 Communication Equipment - Two Way	12,093	18,236	-	-	-	3,877	34,207
397 Comm. & Telecomm. Equipment - AES	10,657,129	1,032,856	-	-	-	(3,664,987)	8,024,997
397 Comm. & Telecomm. Equipment - EMS	346,739	84,816	-	(1,700)	-	9,351	439,206
398 Miscellaneous Equipment	33,831	3,381	-	-	-	8,758	45,969
Gas General Plant Total	\$ 25,671,352	\$ 3,545,771	\$ 187,843	\$ (3,432,751)	\$ (13)	\$ 21,317	\$ 25,993,519
TOTAL GAS UTILITY	\$ 487,207,020	\$ 35,212,848	\$ 187,874	\$ (11,941,842)	\$ (6,605,745)	\$ 20,096	\$ 504,080,251

Northern States Power Company - Minnesota: Transmission, Distribution & General
Schedule E - 2017 Reserve Rollforward

Account Description	Beginning Balance	Credits		Debits		Transfers, Adjustments, And Other Credits (Debits) (1)	Ending Balance
		Accruals	Gross Salvage	Retirements	Cost of Removal		
COMMON INTANGIBLE PLANT							
303 Computer Software 3 Year	\$ 7,527,515	\$ 146,015	\$ -	\$ -	\$ -	\$ -	\$ 7,673,530
303 Computer Software 5 Year	134,615,746	22,659,362	-	(42,169,992)	-	-	115,105,116
303 Computer Software 7 Year	44,140,612	-	-	(22,334,391)	-	-	21,806,222
303 Computer Software 10 Year	62,006,697	1,018,151	-	(57,983,522)	-	-	5,041,325
303 Computer Software 15 year	2,495,133	7,153,911	-	-	-	-	9,649,044
Common Intangible Plant Total	\$ 250,785,703	\$ 30,977,439	\$ -	\$ (122,487,905)	\$ -	\$ -	\$ 159,275,237
COMMON GENERAL PLANT							
390 Structures and Improvements	\$ 20,791,898	\$ 3,365,717	\$ -	\$ 1,979,036	\$ (142,267)	\$ 499,292	\$ 26,493,676 (4)
390 Structures and Improvements - Leasehold Improvements	1,914,818	1,171,276	-	(1,260,922)	-	(499,291)	1,325,881
391 Office Furniture and Equipment	14,254,182	1,238,818	-	(3,309,111)	-	1,067,545	13,251,434
391 Network Equipment	47,312,945	24,317,785	-	(15,858,954)	(81)	(469,957)	55,301,738
392 Automobiles	389,704	86,944	9,740	-	-	(99,314)	387,074
392 Light Trucks	2,021,512	266,496	-	(481,177)	-	(71,785)	1,735,046
392 Trailers	761,129	70,639	-	(48,119)	-	(100,048)	683,601
392 Heavy Trucks	3,921,973	326,417	-	(1,252,353)	-	(165,349)	2,830,687
393 Stores Equipment	41,609	12,218	-	-	-	2,531	56,358
394 Tools, Shop, and Garage Equipment	1,387,903	286,132	-	(10,892)	-	104,762	1,767,907
395 Laboratory Equipment	1,473	-	-	-	-	(1,473)	(0)
396 Power Operated Equipment	609,156	74,421	-	(281,183)	-	(43,786)	358,608
397 Comm. & Telecomm. Equipment	859,600	78,616	-	(248,569)	-	(147,687)	541,962
397 Communication Equipment - Two Way	123,224	8,193	-	-	-	-	131,417
398 Miscellaneous Equipment	496,199	33,201	-	(126,075)	-	(75,439)	327,886
Common General Plant Total	\$ 94,887,326	\$ 31,336,874	\$ 9,740	\$ (20,898,318)	\$ (142,348)	\$ (0)	\$ 105,193,273
TOTAL COMMON UTILITY	\$ 345,673,029	\$ 62,314,313	\$ 9,740	\$ (143,386,223)	\$ (142,348)	\$ (0)	\$ 264,468,510
TOTAL - ALL UTILITIES	\$ 2,992,740,658	\$ 321,168,550	\$ 6,786,892	\$ (236,840,831)	\$ (38,498,102)	\$ 83,126	\$ 3,045,440,293

- (1) Includes the reserve reallocation as ordered in Docket E,G002-D-17-581.
(2) Reserve retirement is \$7,584 greater than plant retirement due to a processing issue that was corrected in 2018.
(3) Mains - Plastic beginning and ending balance excludes gas surcharge of \$1,231,425 and \$1,349,096, respectively.
(4) The increase in reserve within retirements is due to a correction to the amount of a prior year retirement.

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

Schedule F - Annual Depreciation Accruals

Xcel Energy

Summary of Annual Depreciation Accruals

Electric Utility

FERC Account	Account Description	1/1/2017 Plant Balance	Est. Future Net Salvage (1) %	Est. Future Net Salvage (1) Amount	1/1/2017 Depreciation Reserve	Net Balance	Average Service Life (ASL) in Years (1)	Annual Accrual	ASL Depreciation Rate	Reserve Ratio
		(a)	(b)	(c) = (a)*(b)	(d)	(e)=+(a)-(c)-(d)	(f)	(g) = (e)/(f)	(h)=(g)/((a)-(c))	(i)=+(d)/((a)-(c))
Intangible Plant - Total Company										
303	Computer Software 3 Year	\$ 201,839	0%	\$ -	\$ 201,839	\$ -	3	\$ 67,280	33.33%	100.00%
303	Computer Software 5 Year	114,348,738	0%	-	71,619,694	42,729,044	5	22,869,748	20.00%	62.63%
303	Computer Software 7 Year	621,977	0%	-	621,977	-	7	88,854	14.29%	100.00%
	Total Intangible Plant	115,172,555		-	72,443,511	42,729,044		23,025,881		
Transmission - Total Company										
352	Structures and Improvements	103,086,366	0%	-	17,437,028	85,649,339	68	1,515,976	1.47%	16.91%
353	Station Equipment	1,181,449,210	-10%	(118,144,921)	269,116,947	1,030,477,184	56	23,207,038	1.96%	20.71%
354	Towers and Fixtures	118,631,858	-35%	(41,521,150)	74,045,538	86,107,471	70	2,287,900	1.93%	46.23%
355	Poles and Fixtures	1,330,556,061	-35%	(465,694,622)	171,955,418	1,624,295,265	62	28,971,785	2.18%	9.57%
356	Overhead Conductors and Devices	532,704,102	-30%	(159,811,230)	95,502,380	597,012,951	63	10,992,307	2.06%	13.79%
357	Underground Conduit	25,910,138	0%	-	3,740,861	22,169,277	73	354,933	1.37%	14.44%
358	Underground Conductor and Devices	30,710,573	0%	-	5,758,856	24,951,718	55	558,374	1.82%	18.75%
	Total Transmission	3,323,048,309		(785,171,923)	637,557,028	3,470,663,204		67,888,314		
Distribution - MN Only										
361	Structures and Improvements	43,721,596	-30%	(13,116,479)	15,077,170	41,760,905	60	947,301	2.17%	26.53%
362	Station Equipment	552,978,032	-20%	(110,595,606)	165,217,176	498,356,463	55	12,064,975	2.18%	24.90%
364	Poles, Towers, and Fixtures	343,536,905	-100%	(343,536,905)	200,853,216	486,220,593	44	15,615,314	4.55%	29.23%
365	Overhead Conductors and Devices	373,235,852	-20%	(74,647,170)	90,145,764	357,737,259	39	11,484,180	3.08%	20.13%
366	Underground Conduit	261,312,548	-10%	(26,131,255)	71,964,218	215,479,585	52	5,527,765	2.12%	25.04%
367	Underground Conductor and Devices	967,850,933	0%	-	294,537,897	673,313,036	45	21,507,799	2.22%	30.43%
368	Line Transformers	372,629,100	-5%	(18,631,455)	165,776,402	225,484,153	32	12,226,892	3.28%	42.37%
368	Line Capacitors	18,759,258	-10%	(1,875,926)	11,882,815	8,752,369	25	825,407	4.40%	57.59%
369	Overhead Services	71,641,753	-70%	(50,149,227)	53,562,895	68,228,085	40	3,044,774	4.25%	43.98%
369	Underground Services	185,773,119	-5%	(9,288,656)	90,519,649	104,542,126	41	4,757,604	2.56%	46.41%
370	Meters	96,316,591	0%	-	74,305,953	22,010,638	15	6,421,106	6.67%	77.15%
373	Street Lighting and Signal Systems	64,184,329	-35%	(22,464,515)	24,170,514	62,478,331	29	2,987,891	4.66%	27.89%
	Total Distribution - MN only	3,351,940,016		(670,437,194)	1,258,013,669	2,764,363,541		97,411,010		
General - Total Company										
390	Structures and Improvements	63,508,306	-20%	(12,701,661)	23,813,644	52,396,324	57	1,337,017	2.11%	31.25%
	Structures and Improvements - Leasehold									
390	Improvements	35,652	0%	-	29,994	5,658	10	3,565	10.00%	84.13%
391	Office Furniture and Equipment	27,593,861	0%	-	15,745,217	11,848,643	20	1,379,693	5.00%	57.06%
391	Network Equipment	32,398,061	0%	-	12,925,690	19,472,370	4	8,099,515	25.00%	39.90%
392	Automobiles	1,108,813	0%	-	465,342	643,471	10	110,881	10.00%	41.97%
392	Light Trucks	32,832,470	0%	-	17,260,966	15,571,504	12	2,736,039	8.33%	52.57%
392	Trailers	17,878,078	0%	-	5,957,094	11,920,984	15	1,191,872	6.67%	33.32%
392	Heavy Trucks	97,589,361	0%	-	34,888,986	62,700,375	14	6,970,669	7.14%	35.75%
393	Stores Equipment	1,648,791	0%	-	703,108	945,683	20	82,440	5.00%	42.64%
394	Tools, Shop, and Garage Equipment	81,301,137	0%	-	29,387,134	51,914,003	15	5,420,076	6.67%	36.15%
395	Laboratory Equipment	3,209,733	0%	-	1,419,995	1,789,738	10	320,973	10.00%	44.24%
396	Power Operated Equipment	45,134,817	0%	-	19,110,453	26,024,364	12	3,761,235	8.33%	42.34%
397	General Communication Equipment	17,117,461	0%	-	11,686,701	5,430,760	9	1,901,940	11.11%	68.27%
397	Communication Equipment - Two Way	6,532,362	0%	-	502,772	6,029,590	9	725,818	11.11%	7.70%
397	Comm. & Telecomm. Equipment - AES	7,071,726	0%	-	3,292,984	3,778,742	15	471,448	6.67%	46.57%
397	Comm. & Telecomm. Equipment - EMS	47,275,858	0%	-	12,650,070	34,625,787	15	3,151,724	6.67%	26.76%
398	Miscellaneous Equipment	2,723,841	0%	-	2,006,250	717,591	15	181,589	6.67%	73.66%
	Total General	484,960,327		(12,701,661)	191,846,401	305,815,588		37,846,495		
	Total Electric Utility	\$ 7,275,121,206		\$ (1,468,310,779)	\$ 2,159,860,609	\$ 6,583,571,376		\$ 226,171,700		

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

Schedule F - Annual Depreciation Accruals

Xcel Energy
 Summary of Annual Depreciation Accruals
 Gas Utility

FERC Account	Account Description	1/1/2017	Est. Future		1/1/2017	Net	Average	Annual	ASL	Reserve
		Plant	%	Net Salvage (1)	Depreciation					
		Balance		Amount	Reserve	Balance	in Years (1)			
		(a)	(b)	(c) = (a)*(b)	(d)	(e)=+(a)-(c)-(d)	(f)	(g) = (e)/(f)	(h)=(g)/((a)-(c))	(i)=+(d)/((a)-(c))
Intangible Plant - Total Company										
303	Computer Software 5 Year	\$ 7,256,644	0%	\$ -	\$ 5,129,655	\$ 2,126,989	5	\$ 1,451,329	20.00%	70.69%
303	Computer Software 10 Year	234,274	0%	-	79,058	155,216	10	23,427	10.00%	33.75%
	Total Intangible Plant	7,490,919		-	5,208,713	2,282,205		1,474,756		
Transmission - Total Company										
366	Structures and Improvements	1,130,639	-5%	(56,532)	613,614	573,557	52	22,830	2.02%	51.69%
367	Mains	65,790,678	-15%	(9,868,602)	24,626,970	51,032,310	75	1,008,790	1.53%	32.55%
369	Measure and Regulating Station	13,617,811	-30%	(4,085,343)	5,320,983	12,382,171	33	536,459	3.94%	30.06%
	Total Transmission	80,539,128		(14,010,477)	30,561,568	63,988,038		1,568,080		
Distribution - MN Only										
375	Structures and Improvements	727,864	0%	-	48,049	679,815	41	17,753	2.44%	6.60%
376	Mains- Metallic	135,069,020	-20%	(27,013,804)	57,556,949	104,525,875	51	3,178,095	2.35%	35.51%
376	Mains- Plastic	384,394,656	-15%	(57,659,198)	137,959,646	304,094,208	45	9,823,419	2.56%	31.21%
378	Measure & Regulating- General	22,768,673	-25%	(5,692,168)	4,677,577	23,783,263	38	748,969	3.29%	16.44%
379	Measure & Regulating- City Gate	1,392,566	-2%	(27,851)	382,190	1,038,227	38	37,379	2.68%	26.91%
380	Services- Metallic	12,590,915	-40%	(5,036,366)	13,786,939	3,840,343	40	440,682	3.50%	78.21%
380	Services- Plastic	272,681,597	-30%	(81,804,479)	139,760,775	214,725,301	39	9,089,387	3.33%	39.43%
381	Meters	105,068,640	-3%	(3,152,059)	61,213,916	47,006,783	20	5,411,035	5.15%	56.56%
381	Telemetry (Fully Amortized)	36,778	0%	-	36,778	-	8	4,597	12.50%	100.00%
383	House Regulators (Old)	10,070,258	0%	-	10,342,566	(272,307)	20	503,513	5.00%	102.70%
	Total Distribution - MN only	944,800,967		(180,385,926)	425,765,387	699,421,506		29,254,829		
General - Total Company										
390	Structures and Improvements	1,493,079	-20%	(298,616)	70,882	1,720,813	55	32,576	2.18%	3.96%
391	Office Furniture and Equipment	906,378	0%	-	344,014	562,364	20	45,319	5.00%	37.95%
391	Network Equipment	38,023	0%	-	21,078	16,944	4	9,506	25.00%	55.44%
392	Automobiles	376,943	0%	-	42,824	334,119	10	37,694	10.00%	11.36%
392	Light Trucks	6,054,537	0%	-	2,833,491	3,221,046	12	504,545	8.33%	46.80%
392	Trailers	1,504,110	0%	-	649,821	854,289	15	100,274	6.67%	43.20%
392	Heavy Trucks	8,425,887	0%	-	3,862,867	4,563,020	14	601,849	7.14%	45.85%
393	Stores Equipment	10,091	0%	-	3,006	7,085	20	505	5.00%	29.79%
394	Tools, Shop, and Garage Equipment	6,257,777	0%	-	1,912,094	4,345,683	15	417,185	6.67%	30.56%
396	Power Operated Equipment	2,858,219	0%	-	928,115	1,930,103	12	238,185	8.33%	32.47%
397	Communication Equipment	4,722,283	0%	-	3,953,368	768,915	9	524,698	11.11%	83.72%
397	Communication Equipment - Two Way	120,072	0%	-	12,093	107,979	9	13,341	11.11%	10.07%
397	Comm. & Telecomm. Equipment - AES	15,492,768	0%	-	10,657,129	4,835,640	15	1,032,851	6.67%	68.79%
397	Comm. & Telecomm. Equipment - EMS	764,413	0%	-	346,739	417,675	15	50,961	6.67%	45.36%
398	Miscellaneous Equipment	50,705	0%	-	33,831	16,874	15	3,380	6.67%	66.72%
	Total General	49,075,285		(298,616)	25,671,352	23,702,548		3,612,869		
	Total Gas Utility	\$ 1,081,906,299		\$ (194,695,019)	\$ 487,207,020	\$ 789,394,298		\$ 35,910,535		

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

Schedule F - Annual Depreciation Accruals

Xcel Energy
 Summary of Annual Depreciation Accruals
 Common Utility

FERC Account	Account Description	1/1/2017	Est. Future		1/1/2017	Net	Average	Annual	ASL	Reserve
		Plant	%	Net Salvage (1)	Depreciation				Balance	
		Balance		Amount	Reserve	Balance	in Years (1)	Accrual		Ratio
		(a)	(b)	(c) = (a)*(b)	(d)	(e)=+(a)-(c)-(d)	(f)	(g) = (e)/(f)	(h)=(g)/((a)-(c))	(i)=+(d)/((a)-(c))
Intangible Plant - Total Company										
303	Computer Software 3 Year	\$ 7,673,530	0%	\$ -	\$ 7,527,515	\$ 146,015	3	\$ 2,557,843	33.33%	98.10%
303	Computer Software 5 Year	197,541,349	0%	-	134,615,746	62,925,603	5	39,508,270	20.00%	68.15%
303	Computer Software 7 Year	44,140,612	0%	-	44,140,612	-	7	6,305,802	14.29%	100.00%
303	Computer Software 10 Year	68,449,240	0%	-	62,006,697	6,442,543	10	6,844,924	10.00%	90.59%
303	Computer Software 15 year	61,015,418	0%	-	2,495,133	58,520,285	15	4,067,695	6.67%	4.09%
	Total Intangible Plant	378,820,150		-	250,785,703	128,034,446		59,284,533		
General - Total Company										
390	Structures and Improvements	151,813,406	-20%	(30,362,681)	20,791,898	161,384,189	55	3,312,292	2.18%	11.41%
	Structures and Improvements - Leasehold									
390	Improvements	18,509,449	0%	-	1,914,818	16,594,631	15	1,233,963	6.67%	10.35%
391	Office Furniture and Equipment	27,141,560	0%	-	14,254,181	12,887,379	20	1,357,078	5.00%	52.52%
391	Network Equipment	100,446,164	0%	-	47,312,945	53,133,220	4	25,111,541	25.00%	47.10%
392	Automobiles	823,465	0%	-	389,704	433,761	10	82,347	10.00%	47.32%
392	Light Trucks	3,431,469	0%	-	2,021,512	1,409,957	12	285,956	8.33%	58.91%
392	Trailers	1,099,687	0%	-	761,129	338,558	15	73,312	6.67%	69.21%
392	Heavy Trucks	5,505,442	0%	-	3,921,973	1,583,470	14	393,246	7.14%	71.24%
393	Stores Equipment	246,162	0%	-	41,609	204,554	20	12,308	5.00%	16.90%
394	Tools, Shop, and Garage Equipment	4,041,708	0%	-	1,387,903	2,653,805	15	269,447	6.67%	34.34%
395	Laboratory Equipment	-	0%	-	1,473	(1,473)	10	-	0.00%	0.00%
396	Power Operated Equipment	990,912	0%	-	609,156	381,756	12	82,576	8.33%	61.47%
397	Comm. & Telecomm. Equipment	964,432	0%	-	859,600	104,832	9	107,159	11.11%	89.13%
397	Communication Equipment - Two Way	75,068	0%	-	123,224	(48,156)	9	8,341	11.11%	164.15%
398	Miscellaneous Equipment	582,227	0%	-	496,199	86,028	15	38,815	6.67%	85.22%
	Total General	315,671,153		(30,362,681)	94,887,325	251,146,510		32,368,382		
	Total Common Utility	694,491,303		(30,362,681)	345,673,028	379,180,956		91,652,916		
	Total - All Utilities	\$ 9,051,518,808		\$ (1,693,368,479)	\$ 2,992,740,657	\$ 7,752,146,630		\$ 353,735,150		

(1) As approved in Docket No. E.G002/D-12-858

**Northern States Power Company - Minnesota: Transmission, Distribution & General
 Schedule G - Support of Conclusions**

Index

Description	Table
No plant change impact (hypothetical)	2

Business Segment	FERC Account	Account Description	Proposed Less Present Accrual	Table
Gas Distribution	376	Mains- Plastic	111,467	3
Gas Distribution	380	Services- Plastic	212,675	4
		Total	324,142	

Business Segment	FERC Account	Account Description	Proposed Less Present Accrual	Table
Electric General	391	Network Equipment	(611,897)	5
Electric General	396	Power Operated Equipment	(303,230)	6
		Total	(915,127)	

Description	Table
Relationship mapping	7

Table 2 - No Plant Change (Hypothetical)

2017 Study (Approved)				
	Vintage	Plant	Age	Remaining Life (RL)
(h)	2017	-	0	5
(i)	2016	25,000,000	0.5	4.5
(j)	2015	20,000,000	1.5	3.5

Net Salvage Rate	5% (a)			
ASL	5 (b)			
Data as of Year-End	2016			
Unaccrued Plant	34,675,000	(c) = (d) * (1 - (a)) - (e)		
Plant Balance	45,000,000	(d) = sum of plant		
Reserve Balance	8,075,000	(e) = [(h)(Plant) * (h)(Age) + (i)(Plant) * (i)(Age) + (j)(Plant) * (j)(Age)] * (1 - (a)) / (b)		
Annual Depreciation Expense	8,550,000	(f) = (c) / (l)		
Annual Depreciation Rate	19.00%	(g) = (f) / (d)		
Amount * RL	182,500,000	(k) = [(h)(Plant) * (h)(RL) + (i)(Plant) * (i)(RL) + (j)(Plant) * (j)(RL)]		
Average Remaining Life	4.0556	(l) = (k) / (d)		

2018 Study (Proposed)				
	Vintage	Plant	Age	Remaining Life (RL)
(h2)	2017	-	0.5	4.5
(i2)	2016	25,000,000	1.5	3.5
(j2)	2015	20,000,000	2.5	2.5

Net Salvage Rate	5% (a2)			
ASL	5 (b2)			
Data as of Year-End	2017			
Unaccrued Plant	26,125,000	(c2) = (d2) * (1 - (a2)) - (e2)		
Plant Balance	45,000,000	(d2) = sum of plant		
Reserve Balance	16,625,000	(e2) = [(h2)(Plant) * (h2)(Age) + (i2)(Plant) * (i2)(Age) + (j2)(Plant) * (j2)(Age)] * (1 - (a2)) / (b2)		
Annual Depreciation Expense	8,550,000	(f2) = (c2) / (l2)		
Annual Depreciation Rate	19.00%	(g2) = (f2) / (d2)		
Amount * RL	137,500,000	(k2) = [(h2)(Plant) * (h2)(RL) + (i2)(Plant) * (i2)(RL) + (j2)(Plant) * (j2)(RL)]		
Average Remaining Life	3.0556	(l2) = (k2) / (d2)		

	Variations	
Annual Depr Expense @ Approved Depr Rate	8,550,000	(m) = (d2) * (g)
Annual Depr Expense @ Proposed Depr Rate	8,550,000	(n) = (d2) * (g2)
Increase/(Decrease)	-	(o) = (n) - (m)
Current Average Remaining Life	4.0556	(l)
Proposed Average Remaining Life	3.0556	(l2)
Increase/(Decrease)	(1.0000)	(p) = (l2) - (l)
Approved Depreciation Rate	19.00%	(g)
Proposed Depreciation Rate	19.00%	(g2)
Increase/(Decrease)	0.00%	(q) = (g2) - (g)

Table 3 - Driver of Gas Utility Depreciation Expense Increase

	Business Segment	Gas Distribution	
	FERC Account	376	
	Account Description	Mains- Plastic	
Amounts are in whole dollars unless otherwise specified			
			Commentary
(y)	Approved Net Salvage (Rate)	-20%	per Order in Docket No. E,G002/D-17-581
(z)	Approved Average Remaining Life (Yrs)	40.8427	per Order in Docket No. E,G002/D-17-581
(a)	Beginning Plant	384,394,656	per Schedule D Plant In-Service Rollforward
(b)	Additions	21,687,141	per Schedule D Plant In-Service Rollforward
(c)	Retirements	(1,822,232)	per Schedule D Plant In-Service Rollforward
(x)	Transfers	-	per Schedule D Plant In-Service Rollforward
(d) = (a) + (b) + (c) + (x)	End Plant	<u>404,259,564</u>	ties to Schedule D Plant In-Service Rollforward
(z2)	Proposed Average Remaining Life (Yrs)	40.7329	combination of additions and retirements will drive average remaining life up above the default 1 year decrease
(z2) - (z)	Increase (decrease) in average remaining life	(0.1098)	
(e)	Beginning Reserve	138,702,955	per Schedule E Reserve Rollforward (includes reserve reallocation per Order in Docket No. E,G002/D-17-581)
(f)	Provision	10,043,856	per Schedule E Reserve Rollforward
(v)	Gross Salvage	32	per Schedule E Reserve Rollforward
(w)	Cost of Removal	(4,681,919)	per Schedule E Reserve Rollforward
(g) = (c)	Retirements	(1,822,232)	per Schedule E Reserve Rollforward
(x2)	Transfers/Other	-	per Schedule E Reserve Rollforward
(h) = (e) + (f) + (g) + (v) + (w) + (x2)	End Reserve	<u>142,242,692</u>	ties to Schedule E Reserve Rollforward
(i) = (d) - (a)	Net Plant Change	19,864,909	
(j) = (h) - (e)	Net Reserve Change	3,539,737	
if (i) > (j), then TRUE, otherwise FALSE	Net Plant Change > Provision	TRUE	this will drive the unaccrued balance up
(k) = (a) - [(a) * (y)] - (e)	Beginning Unaccrued Balance	322,570,631	
(l) = (d) - [(d) * (y)] - (h)	Ending Unaccrued Balance	342,868,785	
(m) = (l) - (k)	Change in Unaccrued Balance	<u>20,298,153</u>	increasing due to net plant change > net reserve change
(n) = (k) / (z)	Annual Depreciation Expense (Approved)	7,897,877	
(o) = (l) / (z2)	Annual Depreciation Expense (Proposed)	8,417,494	
(p) = (n) / (a)	Annual Depreciation Rate (Approved)	2.05%	
(q) = (o) / (d)	Annual Depreciation Rate (Proposed)	2.08%	
(r) = (q) - (p)	Increase/(Decrease)	<u>0.03%</u>	increasing due to unaccrued balance increasing and plant balance increasing
(s) = (p) * (d)	Annual Depreciation Expense at Approved Rate	8,306,027	
(t) = (q) * (d)	Annual Depreciation Expense at Proposed Rate	8,417,494	
(u) = (t) - (s)	Increase/(Decrease)	<u>111,467</u>	increasing due to annual depreciation rate increasing

Table 4 - Driver of Gas Utility Depreciation Expense Increase

	Business Segment	Gas Distribution	
	FERC Account	380	
	Account Description	Mains- Plastic	
Amounts are in whole dollars unless otherwise specified			
(y)	Approved Net Salvage (Rate)	-25%	per Order in Docket No. E,G002/D-17-581
(z)	Approved Average Remaining Life (Yrs)	25.8214	per Order in Docket No. E,G002/D-17-581
(a)	Beginning Plant	272,681,597	per Schedule D Plant In-Service Rollforward
(b)	Additions	11,901,897	per Schedule D Plant In-Service Rollforward
(c)	Retirements	(1,561,722)	per Schedule D Plant In-Service Rollforward
(x)	Transfers	6,814	per Schedule D Plant In-Service Rollforward
(d) = (a) + (b) + (c) + (x)	End Plant	283,028,585	ties to Schedule D Plant In-Service Rollforward
(z2)	Proposed Average Remaining Life (Yrs)	24.9261	combination of additions and retirements will drive average remaining life up above the default 1 year decrease
(z2) - (z)	Increase (decrease) in average remaining life	(0.8953)	
(e)	Beginning Reserve	142,142,133	per Schedule E Reserve Rollforward (includes reserve reallocation per Order in Docket No. E,G002/D-17-581)
(f)	Provision	9,248,297	per Schedule E Reserve Rollforward
(v)	Gross Salvage	-	per Schedule E Reserve Rollforward
(w)	Cost of Removal	(442,769)	per Schedule E Reserve Rollforward
(g) = (c)	Retirements	(1,561,722)	per Schedule E Reserve Rollforward
(x2)	Transfers/Other	(18)	per Schedule E Reserve Rollforward
(h) = (e) + (f) + (g) + (v) + (w) + (x2)	End Reserve	149,385,922	ties to Schedule E Reserve Rollforward
(i) = (d) - (a)	Net Plant Change	10,346,989	
(j) = (h) - (e)	Net Reserve Change	7,243,788	
if (i) > (j), then TRUE, otherwise FALSE	Net Plant Change > Provision	TRUE	this will drive the unaccrued balance up
(k) = (a) - [(a) * (y)] - (e)	Beginning Unaccrued Balance	198,709,863	
(l) = (d) - [(d) * (y)] - (h)	Ending Unaccrued Balance	204,399,810	
(m) = (l) - (k)	Change in Unaccrued Balance	5,689,948	increasing due to net plant change > net reserve change
(n) = (k) / (z)	Annual Depreciation Expense (Approved)	7,695,540	
(o) = (l) / (z2)	Annual Depreciation Expense (Proposed)	8,200,225	
(p) = (n) / (a)	Annual Depreciation Rate (Approved)	2.82%	
(q) = (o) / (d)	Annual Depreciation Rate (Proposed)	2.90%	
(r) = (q) - (p)	Increase/(Decrease)	0.08%	increasing due to unaccrued balance increasing and plant balance increasing
(s) = (p) * (d)	Annual Depreciation Expense at Approved Rate	7,987,550	
(t) = (q) * (d)	Annual Depreciation Expense at Proposed Rate	8,200,225	
(u) = (t) - (s)	Increase/(Decrease)	212,675	increasing due to annual depreciation rate increasing

Table 5 - Driver of Electric Utility Depreciation Expense Decrease

	Business Segment	Electric General	
	FERC Account	391	
	Account Description	Network Equipment	
Amounts are in whole dollars unless otherwise specified			Commentary
(y)	Approved Net Salvage (Rate)		0% per Order in Docket No. E,G002/D-17-581
(z)	Approved Average Remaining Life (Yrs)	3.9982	per Order in Docket No. E,G002/D-17-581
(a)	Beginning Plant	32,398,061	per Schedule D Plant In-Service Rollforward
(b)	Additions	6,487,812	per Schedule D Plant In-Service Rollforward
(c)	Retirements	(1,028,106)	per Schedule D Plant In-Service Rollforward
(x)	Transfers	-	per Schedule D Plant In-Service Rollforward
(d) = (a) + (b) + (c) + (x)	End Plant	<u>37,857,767</u>	ties to Schedule D Plant In-Service Rollforward
(z2)	Proposed Average Remaining Life (Yrs)	3.4490	combination of additions and retirements will drive average remaining life up above the default 1 year decrease
(z2) - (z)	Increase (decrease) in average remaining life	(0.5492)	
(e)	Beginning Reserve	11,957,884	per Schedule E Reserve Rollforward (includes reserve reallocation per Order in Docket No. E,G002/D-17-581)
(f)	Provision	8,434,639	per Schedule E Reserve Rollforward
(v)	Gross Salvage	-	per Schedule E Reserve Rollforward
(w)	Cost of Removal	-	per Schedule E Reserve Rollforward
(g) = (c)	Retirements	(1,028,106)	per Schedule E Reserve Rollforward
(x2)	Transfers/Other	-	per Schedule E Reserve Rollforward
(h) = (e) + (f) + (g) + (v) + (w) + (x2)	End Reserve	<u>19,364,418</u>	ties to Schedule E Reserve Rollforward
(i) = (d) - (a)	Net Plant Change	5,459,706	
(j) = (h) - (e)	Net Reserve Change	7,406,533	
if (i) > (j), then TRUE, otherwise FALSE	Net Plant Change > Provision	FALSE	this will drive the unaccrued balance down
(k) = (a) - [(a) * (y)] - (e)	Beginning Unaccrued Balance	20,440,177	
(l) = (d) - [(d) * (y)] - (h)	Ending Unaccrued Balance	18,493,349	
(m) = (l) - (k)	Change in Unaccrued Balance	<u>(1,946,827)</u>	decreasing due to net plant change < net reserve change
(n) = (k) / (z)	Annual Depreciation Expense (Approved)	5,112,352	
(o) = (l) / (z2)	Annual Depreciation Expense (Proposed)	5,361,987	
(p) = (n) / (a)	Annual Depreciation Rate (Approved)	15.78%	
(q) = (o) / (d)	Annual Depreciation Rate (Proposed)	14.16%	
(r) = (q) - (p)	Increase/(Decrease)	<u>-1.62%</u>	decreasing due to unaccrued balance decreasing and plant balance increasing
(s) = (p) * (d)	Annual Depreciation Expense at Approved Rate	5,973,884	
(t) = (q) * (d)	Annual Depreciation Expense at Proposed Rate	5,361,987	
(u) = (t) - (s)	Increase/(Decrease)	<u>(611,897)</u>	decreasing due to annual depreciation rate decreasing

Table 6 - Driver of Electric Utility Depreciation Expense Decrease

	Business Segment	Electric General	
	FERC Account	396	
	Account Description	Power Operated Equipment	
Amounts are in whole dollars unless otherwise specified			Commentary
(y)	Approved Net Salvage (Rate)	15%	per Order in Docket No. E,G002/D-17-581
(z)	Approved Average Remaining Life (Yrs)	7.5212	per Order in Docket No. E,G002/D-17-581
(a)	Beginning Plant	45,134,817	per Schedule D Plant In-Service Rollforward
(b)	Additions	2,150,060	per Schedule D Plant In-Service Rollforward
(c)	Retirements	(1,180,759)	per Schedule D Plant In-Service Rollforward
(x)	Transfers	-	per Schedule D Plant In-Service Rollforward
(d) = (a) + (b) + (c) + (x)	End Plant	46,104,118	ties to Schedule D Plant In-Service Rollforward
(z2)	Proposed Average Remaining Life (Yrs)	6.9221	combination of additions and retirements will drive average remaining life up above the default 1 year decrease
(z2) - (z)	Increase (decrease) in average remaining life	(0.5991)	
(e)	Beginning Reserve	15,825,286	per Schedule E Reserve Rollforward (includes reserve reallocation per Order in Docket No. E,G002/D-17-581)
(f)	Provision	3,785,953	per Schedule E Reserve Rollforward
(v)	Gross Salvage	1,667,567	per Schedule E Reserve Rollforward
(w)	Cost of Removal	-	per Schedule E Reserve Rollforward
(g) = (c)	Retirements	(1,180,759)	per Schedule E Reserve Rollforward
(x2)	Transfers/Other	-	per Schedule E Reserve Rollforward
(h) = (e) + (f) + (g) + (v) + (w) + (x2)	End Reserve	20,098,047	ties to Schedule E Reserve Rollforward
(i) = (d) - (a)	Net Plant Change	969,301	
(j) = (h) - (e)	Net Reserve Change	4,272,761	
if (i) > (j), then TRUE, otherwise FALSE	Net Plant Change > Provision	FALSE	this will drive the unaccrued balance down
(k) = (a) - [(a) * (y)] - (e)	Beginning Unaccrued Balance	22,539,308	
(l) = (d) - [(d) * (y)] - (h)	Ending Unaccrued Balance	19,090,453	
(m) = (l) - (k)	Change in Unaccrued Balance	(3,448,855)	decreasing due to net plant change < net reserve change
(n) = (k) / (z)	Annual Depreciation Expense (Approved)	2,996,763	
(o) = (l) / (z2)	Annual Depreciation Expense (Proposed)	2,757,890	
(p) = (n) / (a)	Annual Depreciation Rate (Approved)	6.64%	
(q) = (o) / (d)	Annual Depreciation Rate (Proposed)	5.98%	
(r) = (q) - (p)	Increase/(Decrease)	-0.66%	decreasing due to unaccrued balance decreasing and plant balance increasing
(s) = (p) * (d)	Annual Depreciation Expense at Approved Rate	3,061,120	
(t) = (q) * (d)	Annual Depreciation Expense at Proposed Rate	2,757,890	
(u) = (t) - (s)	Increase/(Decrease)	(303,230)	decreasing due to annual depreciation rate decreasing

Table 7 - Relationship of Factors Affecting Depreciation Expense

Business Segment	FERC Account	Account Description	Additions (vintage)	Retirements (vintage)	Plant Balance	Depreciation Reserve	Net Change in Plant less Net Change in Reserve	Unaccrued Balance	Average Remaining Life	Annual Depreciation Expense	Annual Depreciation Rate
Gas Distribution	376	Mains- Plastic	Yes (newer)	Yes (older)	Increase	Increase	Decrease	Decrease	Decrease	Decrease	Decrease
Gas Distribution	380	Services- Plastic	Yes (newer)	Yes (older)	Increase	Increase	Decrease	Decrease	Decrease	Decrease	Decrease
Electric General	391	Network Equipment	Yes (newer)	Yes (older)	Increase	Increase	Increase	Increase	Decrease	Increase	Increase
Electric General	396	Power Operated Equipment	Yes (newer)	Yes (older)	Increase	Increase	Increase	Increase	Decrease	Increase	Increase

CERTIFICATE OF SERVICE

I, Carl Cronin, hereby certify that I have this day served copies of the foregoing document on the attached lists of persons.

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

xx electronic filing

Docket No. E,G002/D-17-581

Xcel Energy Miscellaneous Electric and Gas

Dated this 31st day of July 2018

/s/

Carl Cronin
Regulatory Administrator

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
David	Aafedt	daafedt@winthrop.com	Winthrop & Weinstine, P.A.	Suite 3500, 225 South Sixth Street Minneapolis, MN 554024629	Electronic Service	No	OFF_SL_17-581_D-17-581
Christopher	Anderson	canderson@allete.com	Minnesota Power	30 W Superior St Duluth, MN 558022191	Electronic Service	No	OFF_SL_17-581_D-17-581
Alison C	Archer	aarcher@misoenergy.org	MISO	2985 Ames Crossing Rd Eagan, MN 55121	Electronic Service	No	OFF_SL_17-581_D-17-581
Ryan	Barlow	Ryan.Barlow@ag.state.mn.us	Office of the Attorney General-RUD	445 Minnesota Street Bremer Tower, Suite 1400 St. Paul, Minnesota 55101	Electronic Service	No	OFF_SL_17-581_D-17-581
James J.	Bertrand	james.bertrand@stinson.com	Stinson Leonard Street LLP	50 S 6th St Ste 2600 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_17-581_D-17-581
William A.	Blazar	bblazar@mnchamber.com	Minnesota Chamber Of Commerce	Suite 1500 400 Robert Street North St. Paul, MN 55101	Electronic Service	No	OFF_SL_17-581_D-17-581
James	Canaday	james.canaday@ag.state.mn.us	Office of the Attorney General-RUD	Suite 1400 445 Minnesota St. St. Paul, MN 55101	Electronic Service	No	OFF_SL_17-581_D-17-581
Jeanne	Cochran	Jeanne.Cochran@state.mn.us	Office of Administrative Hearings	P.O. Box 64620 St. Paul, MN 55164-0620	Electronic Service	No	OFF_SL_17-581_D-17-581
John	Coffman	john@johncoffman.net	AARP	871 Tuxedo Blvd. St. Louis, MO 63119-2044	Electronic Service	No	OFF_SL_17-581_D-17-581
Generic Notice	Commerce Attorneys	commerce.attorneys@ag.state.mn.us	Office of the Attorney General-DOC	445 Minnesota Street Suite 1800 St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_17-581_D-17-581

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Corey	Conover	corey.conover@minneapolismn.gov	Minneapolis City Attorney	350 S. Fifth Street City Hall, Room 210 Minneapolis, MN 554022453	Electronic Service	No	OFF_SL_17-581_D-17-581
George	Crocker	gwillc@nawo.org	North American Water Office	PO Box 174 Lake Elmo, MN 55042	Electronic Service	No	OFF_SL_17-581_D-17-581
Carl	Cronin	Regulatory.records@xcelenergy.com	Xcel Energy	414 Nicollet Mall FL 7 Minneapolis, MN 554011993	Electronic Service	No	OFF_SL_17-581_D-17-581
Joseph	Dammel	joseph.dammel@ag.state.mn.us	Office of the Attorney General-RUD	Bremer Tower, Suite 1400 445 Minnesota Street St. Paul, MN 55101-2131	Electronic Service	No	OFF_SL_17-581_D-17-581
Ian	Dobson	residential.utilities@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012130	Electronic Service	Yes	OFF_SL_17-581_D-17-581
John	Farrell	jfarrell@ilsr.org	Institute for Local Self-Reliance	1313 5th St SE #303 Minneapolis, MN 55414	Electronic Service	No	OFF_SL_17-581_D-17-581
Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce	85 7th Place E Ste 280 Saint Paul, MN 551012198	Electronic Service	No	OFF_SL_17-581_D-17-581
Stephen	Fogel	Stephen.E.Fogel@XcelEnergy.com	Xcel Energy Services, Inc.	816 Congress Ave, Suite 1650 Austin, TX 78701	Electronic Service	No	OFF_SL_17-581_D-17-581
Edward	Garvey	edward.garvey@AESLconsulting.com	AESL Consulting	32 Lawton St Saint Paul, MN 55102-2617	Electronic Service	No	OFF_SL_17-581_D-17-581
Janet	Gonzalez	Janet.gonzalez@state.mn.us	Public Utilities Commission	Suite 350 121 7th Place East St. Paul, MN 55101	Electronic Service	No	OFF_SL_17-581_D-17-581

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Todd J.	Guerrero	todd.guerrero@kutakrock.com	Kutak Rock LLP	Suite 1750 220 South Sixth Street Minneapolis, MN 554021425	Electronic Service	No	OFF_SL_17-581_D-17-581
Kimberly	Hellwig	kimberly.hellwig@stoel.com	Stoel Rives LLP	33 South Sixth Street Suite 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_17-581_D-17-581
Annete	Henkel	mui@mutilityinvestors.org	Minnesota Utility Investors	413 Wacouta Street #230 St. Paul, MN 55101	Electronic Service	No	OFF_SL_17-581_D-17-581
Michael	Hoppe	il23@mtn.org	Local Union 23, I.B.E.W.	932 Payne Avenue St. Paul, MN 55130	Electronic Service	No	OFF_SL_17-581_D-17-581
Julia	Jazynka	jjazynka@energyfreedomcoalition.com	Energy Freedom Coalition of America	101 Constitution Ave NW Ste 525 East Washington, DC 20001	Electronic Service	No	OFF_SL_17-581_D-17-581
Alan	Jenkins	aj@jenkinsatlaw.com	Jenkins at Law	2265 Roswell Road Suite 100 Marietta, GA 30062	Electronic Service	No	OFF_SL_17-581_D-17-581
Linda	Jensen	linda.s.jensen@ag.state.mn.us	Office of the Attorney General-DOC	1800 BRM Tower 445 Minnesota Street St. Paul, MN 551012134	Electronic Service	No	OFF_SL_17-581_D-17-581
Richard	Johnson	Rick.Johnson@lawmoss.com	Moss & Barnett	150 S. 5th Street Suite 1200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_17-581_D-17-581
Sarah	Johnson Phillips	sarah.phillips@stoel.com	Stoel Rives LLP	33 South Sixth Street Suite 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_17-581_D-17-581

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Mark J.	Kaufman	mkaufman@ibewlocal949.org	IBEW Local Union 949	12908 Nicollet Avenue South Burnsville, MN 55337	Electronic Service	No	OFF_SL_17-581_D-17-581
Thomas	Koehler	TGK@IBEW160.org	Local Union #160, IBEW	2909 Anthony Ln St Anthony Village, MN 55418-3238	Electronic Service	No	OFF_SL_17-581_D-17-581
Michael	Krikava	mkrikava@briggs.com	Briggs And Morgan, P.A.	2200 IDS Center 80 S 8th St Minneapolis, MN 55402	Electronic Service	No	OFF_SL_17-581_D-17-581
Peder	Larson	plarson@larkinhoffman.com	Larkin Hoffman Daly & Lindgren, Ltd.	8300 Norman Center Drive Suite 1000 Bloomington, MN 55437	Electronic Service	No	OFF_SL_17-581_D-17-581
Douglas	Larson	dlarson@dakotaelectric.com	Dakota Electric Association	4300 220th St W Farmington, MN 55024	Electronic Service	No	OFF_SL_17-581_D-17-581
Eric	Lipman	eric.lipman@state.mn.us	Office of Administrative Hearings	PO Box 64620 St. Paul, MN 551640620	Electronic Service	No	OFF_SL_17-581_D-17-581
Ryan	Long	ryan.j.long@xcelenergy.com	Xcel Energy	414 Nicollet Mall 401 8th Floor Minneapolis, MN 55401	Electronic Service	No	OFF_SL_17-581_D-17-581
Peter	Madsen	peter.madsen@ag.state.mn.us	Office of the Attorney General-DOC	Bremer Tower, Suite 1800 445 Minnesota Street St. Paul, Minnesota 55101	Electronic Service	No	OFF_SL_17-581_D-17-581
Kavita	Maini	kmaini@wi.rr.com	KM Energy Consulting LLC	961 N Lost Woods Rd Oconomowoc, WI 53066	Electronic Service	No	OFF_SL_17-581_D-17-581
Pam	Marshall	pam@energycents.org	Energy CENTS Coalition	823 7th St E St. Paul, MN 55106	Electronic Service	No	OFF_SL_17-581_D-17-581

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Joseph	Meyer	joseph.meyer@ag.state.mn.us	Office of the Attorney General-RUD	Bremer Tower, Suite 1400 445 Minnesota Street St Paul, MN 55101-2131	Electronic Service	No	OFF_SL_17-581_D-17-581
David	Moeller	dmoeller@allete.com	Minnesota Power	30 W Superior St Duluth, MN 558022093	Electronic Service	No	OFF_SL_17-581_D-17-581
Andrew	Moratzka	andrew.moratzka@stoel.com	Stoel Rives LLP	33 South Sixth St Ste 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_17-581_D-17-581
David	Niles	david.niles@avantenergy.com	Minnesota Municipal Power Agency	220 South Sixth Street Suite 1300 Minneapolis, Minnesota 55402	Electronic Service	No	OFF_SL_17-581_D-17-581
Carol A.	Overland	overland@legalectric.org	Legalelectric - Overland Law Office	1110 West Avenue Red Wing, MN 55066	Electronic Service	No	OFF_SL_17-581_D-17-581
Jeff	Oxley	jeff.oxley@state.mn.us	Office of Administrative Hearings	600 North Robert Street St. Paul, MN 55101	Electronic Service	No	OFF_SL_17-581_D-17-581
Kevin	Reuther	kreuther@mncenter.org	MN Center for Environmental Advocacy	26 E Exchange St, Ste 206 St. Paul, MN 551011667	Electronic Service	No	OFF_SL_17-581_D-17-581
Richard	Savelkoul	rsavelkoul@martinsquires.com	Martin & Squires, P.A.	332 Minnesota Street Ste W2750 St. Paul, MN 55101	Electronic Service	No	OFF_SL_17-581_D-17-581
Inga	Schuchard	ischuchard@larkinhoffman.com	Larkin Hoffman	8300 Norman Center Drive Suite 1000 Minneapolis, MN 55437	Electronic Service	No	OFF_SL_17-581_D-17-581

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Zeviel	Simpser	zsimpser@briggs.com	Briggs and Morgan PA	2200 IDS Center 80 South Eighth Street Minneapolis, MN 554022157	Electronic Service	No	OFF_SL_17-581_D-17-581
Ken	Smith	ken.smith@districtenergy.com	District Energy St. Paul Inc.	76 W Kellogg Blvd St. Paul, MN 55102	Electronic Service	No	OFF_SL_17-581_D-17-581
Byron E.	Starns	byron.starns@stinson.com	Stinson Leonard Street LLP	50 S 6th St Ste 2600 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_17-581_D-17-581
James M.	Strommen	jstrommen@kennedy-graven.com	Kennedy & Graven, Chartered	470 U.S. Bank Plaza 200 South Sixth Street Minneapolis, MN 55402	Electronic Service	No	OFF_SL_17-581_D-17-581
Eric	Swanson	eswanson@winthrop.com	Winthrop & Weinstine	225 S 6th St Ste 3500 Capella Tower Minneapolis, MN 554024629	Electronic Service	No	OFF_SL_17-581_D-17-581
Lisa	Veith	lisa.veith@ci.stpaul.mn.us	City of St. Paul	400 City Hall and Courthouse 15 West Kellogg Blvd. St. Paul, MN 55102	Electronic Service	No	OFF_SL_17-581_D-17-581
Samantha	Williams	swilliams@nrdc.org	Natural Resources Defense Council	20 N. Wacker Drive Ste 1600 Chicago, IL 60606	Electronic Service	No	OFF_SL_17-581_D-17-581
Joseph	Windler	jwindler@winthrop.com	Winthrop & Weinstine	225 South Sixth Street, Suite 3500 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_17-581_D-17-581
Cam	Winton	cwinton@mnchamber.com	Minnesota Chamber of Commerce	400 Robert Street North Suite 1500 St. Paul, Minnesota 55101	Electronic Service	No	OFF_SL_17-581_D-17-581

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Daniel P	Wolf	dan.wolf@state.mn.us	Public Utilities Commission	121 7th Place East Suite 350 St. Paul, MN 551012147	Electronic Service	Yes	OFF_SL_17-581_D-17-581
Patrick	Zomer	Patrick.Zomer@lawmoss.com	Moss & Barnett a Professional Association	150 S. 5th Street, #1200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_17-581_D-17-581

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
David	Aafedt	daafedt@winthrop.com	Winthrop & Weinstine, P.A.	Suite 3500, 225 South Sixth Street Minneapolis, MN 554024629	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Christopher	Anderson	canderson@allete.com	Minnesota Power	30 W Superior St Duluth, MN 558022191	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Alison C	Archer	aarcher@misoenergy.org	MISO	2985 Ames Crossing Rd Eagan, MN 55121	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Ryan	Barlow	Ryan.Barlow@ag.state.mn.us	Office of the Attorney General-RUD	445 Minnesota Street Bremer Tower, Suite 1400 St. Paul, Minnesota 55101	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
James J.	Bertrand	james.bertrand@stinson.com	Stinson Leonard Street LLP	50 S 6th St Ste 2600 Minneapolis, MN 55402	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
William A.	Blazar	bblazar@mnchamber.com	Minnesota Chamber Of Commerce	Suite 1500 400 Robert Street North St. Paul, MN 55101	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
James	Canaday	james.canaday@ag.state.mn.us	Office of the Attorney General-RUD	Suite 1400 445 Minnesota St. St. Paul, MN 55101	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Jeanne	Cochran	Jeanne.Cochran@state.mn.us	Office of Administrative Hearings	P.O. Box 64620 St. Paul, MN 55164-0620	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
John	Coffman	john@johncoffman.net	AARP	871 Tuxedo Blvd. St. Louis, MO 63119-2044	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Generic Notice	Commerce Attorneys	commerce.attorneys@ag.state.mn.us	Office of the Attorney General-DOC	445 Minnesota Street Suite 1800 St. Paul, MN 55101	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Riley	Conlin	riley.conlin@stoel.com	Stoel Rives LLP	33 S. 6th Street Suite 4200 Minneapolis, MN 55402	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Corey	Conover	corey.conover@minneapolismn.gov	Minneapolis City Attorney	350 S. Fifth Street City Hall, Room 210 Minneapolis, MN 554022453	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
George	Crocker	gwilc@nawo.org	North American Water Office	PO Box 174 Lake Elmo, MN 55042	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Carl	Cronin	Regulatory.records@xcelenergy.com	Xcel Energy	414 Nicollet Mall FL 7 Minneapolis, MN 554011993	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Joseph	Dammel	joseph.dammel@ag.state.mn.us	Office of the Attorney General-RUD	Bremer Tower, Suite 1400 445 Minnesota Street St. Paul, MN 55101-2131	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Ian	Dobson	residential.utilities@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012130	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
John	Farrell	jfarrell@ilsr.org	Institute for Local Self- Reliance	1313 5th St SE #303 Minneapolis, MN 55414	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce	85 7th Place E Ste 280 Saint Paul, MN 551012198	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Stephen	Fogel	Stephen.E.Fogel@XcelEnergy.com	Xcel Energy Services, Inc.	816 Congress Ave, Suite 1650 Austin, TX 78701	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Edward	Garvey	edward.garvey@AESLconsulting.com	AESL Consulting	32 Lawton St Saint Paul, MN 55102-2617	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Janet	Gonzalez	Janet.gonzalez@state.mn.us	Public Utilities Commission	Suite 350 121 7th Place East St. Paul, MN 55101	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Todd J.	Guerrero	todd.guerrero@kutakrock.com	Kutak Rock LLP	Suite 1750 220 South Sixth Street Minneapolis, MN 554021425	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Kimberly	Hellwig	kimberly.hellwig@stoel.com	Stoel Rives LLP	33 South Sixth Street Suite 4200 Minneapolis, MN 55402	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Annete	Henkel	mui@mnuilityinvestors.org	Minnesota Utility Investors	413 Wacouta Street #230 St.Paul, MN 55101	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Michael	Hoppe	il23@mtn.org	Local Union 23, I.B.E.W.	932 Payne Avenue St. Paul, MN 55130	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Julia	Jazynka	jjazynka@energyfreedomcoalition.com	Energy Freedom Coalition of America	101 Constitution Ave NW Ste 525 East Washington, DC 20001	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Alan	Jenkins	aj@jenkinsatlaw.com	Jenkins at Law	2265 Roswell Road Suite 100 Marietta, GA 30062	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Linda	Jensen	linda.s.jensen@ag.state.mn.us	Office of the Attorney General-DOC	1800 BRM Tower 445 Minnesota Street St. Paul, MN 551012134	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Richard	Johnson	Rick.Johnson@lawmoss.com	Moss & Barnett	150 S. 5th Street Suite 1200 Minneapolis, MN 55402	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Sarah	Johnson Phillips	sarah.phillips@stoel.com	Stoel Rives LLP	33 South Sixth Street Suite 4200 Minneapolis, MN 55402	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Mark J.	Kaufman	mkaufman@ibewlocal949.org	IBEW Local Union 949	12908 Nicollet Avenue South Burnsville, MN 55337	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Thomas	Koehler	TGK@IBEW160.org	Local Union #160, IBEW	2909 Anthony Ln St Anthony Village, MN 55418-3238	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Michael	Krikava	mkrikava@briggs.com	Briggs And Morgan, P.A.	2200 IDS Center 80 S 8th St Minneapolis, MN 55402	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Douglas	Larson	dlarson@dakotaelectric.com	Dakota Electric Association	4300 220th St W Farmington, MN 55024	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Peder	Larson	plarson@larkinhoffman.com	Larkin Hoffman Daly & Lindgren, Ltd.	8300 Norman Center Drive Suite 1000 Bloomington, MN 55437	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Eric	Lipman	eric.lipman@state.mn.us	Office of Administrative Hearings	PO Box 64620 St. Paul, MN 551640620	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Peter	Madsen	peter.madsen@ag.state.mn.us	Office of the Attorney General-DOC	Bremer Tower, Suite 1800 445 Minnesota Street St. Paul, Minnesota 55101	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Kavita	Maini	kmairi@wi.rr.com	KM Energy Consulting LLC	961 N Lost Woods Rd Oconomowoc, WI 53066	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Pam	Marshall	pam@energycents.org	Energy CENTS Coalition	823 7th St E St. Paul, MN 55106	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Joseph	Meyer	joseph.meyer@ag.state.mn.us	Office of the Attorney General-RUD	Bremer Tower, Suite 1400 445 Minnesota Street St Paul, MN 55101-2131	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Misc Electric and Gas
David	Moeller	dmoeller@allete.com	Minnesota Power	30 W Superior St Duluth, MN 558022093	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Misc Electric and Gas
Andrew	Moratzka	andrew.moratzka@stoel.com	Stoel Rives LLP	33 South Sixth St Ste 4200 Minneapolis, MN 55402	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Misc Electric and Gas
David	Niles	david.niles@avantenergy.com	Minnesota Municipal Power Agency	220 South Sixth Street Suite 1300 Minneapolis, Minnesota 55402	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Misc Electric and Gas
Carol A.	Overland	overland@legalectric.org	Legalelectric - Overland Law Office	1110 West Avenue Red Wing, MN 55066	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Misc Electric and Gas
Jeff	Oxley	jeff.oxley@state.mn.us	Office of Administrative Hearings	600 North Robert Street St. Paul, MN 55101	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Misc Electric and Gas
Kevin	Reuther	kreuther@mncenter.org	MN Center for Environmental Advocacy	26 E Exchange St, Ste 206 St. Paul, MN 551011667	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Misc Electric and Gas
Richard	Savelkoul	rsavelkoul@martinsquires.com	Martin & Squires, P.A.	332 Minnesota Street Ste W2750 St. Paul, MN 55101	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Misc Electric and Gas
Inga	Schuchard	ischuchard@larkinhoffman.com	Larkin Hoffman	8300 Norman Center Drive Suite 1000 Minneapolis, MN 55437	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Misc Electric and Gas

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Zeviel	Simpser	zsimpser@briggs.com	Briggs and Morgan PA	2200 IDS Center80 South Eighth Street Minneapolis, MN 554022157	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Ken	Smith	ken.smith@districtenergy.com	District Energy St. Paul Inc.	76 W Kellogg Blvd St. Paul, MN 55102	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Byron E.	Starns	byron.starns@stinson.com	Stinson Leonard Street LLP	50 S 6th St Ste 2600 Minneapolis, MN 55402	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
James M.	Strommen	jstrommen@kennedy-graven.com	Kennedy & Graven, Chartered	470 U.S. Bank Plaza 200 South Sixth Street Minneapolis, MN 55402	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Eric	Swanson	eswanson@winthrop.com	Winthrop & Weinstine	225 S 6th St Ste 3500 Capella Tower Minneapolis, MN 554024629	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Lisa	Veith	lisa.veith@ci.stpaul.mn.us	City of St. Paul	400 City Hall and Courthouse 15 West Kellogg Blvd. St. Paul, MN 55102	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Samantha	Williams	swilliams@nrdc.org	Natural Resources Defense Council	20 N. Wacker Drive Ste 1600 Chicago, IL 60606	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Joseph	Windler	jwindler@winthrop.com	Winthrop & Weinstine	225 South Sixth Street, Suite 3500 Minneapolis, MN 55402	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Cam	Winton	cwinton@mnchamber.com	Minnesota Chamber of Commerce	400 Robert Street North Suite 1500 St. Paul, Minnesota 55101	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Daniel P	Wolf	dan.wolf@state.mn.us	Public Utilities Commission	121 7th Place East Suite 350 St. Paul, MN 551012147	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Patrick	Zomer	Patrick.Zomer@lawmoss.com	Moss & Barnett a Professional Association	150 S. 5th Street, #1200 Minneapolis, MN 55402	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas