



414 Nicollet Mall
Minneapolis, Minnesota 55401

February 18, 2011

–Via Email and US Mail–

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

Re: COMPLIANCE FILING
ELECTRIC RATE INCREASE APPLICATION
CASE NO. PU-07-776

Dear Mr. Nitschke:

Northern States Power Company, a Minnesota corporation operating in North Dakota (“Xcel Energy” or the “Company”) submits to the North Dakota Public Service Commission our 2011 Review of Remaining Lives depreciation study, which was recently filed in Minnesota. We provide this information pursuant to the Commission’s December 31, 2008 ORDER ADOPTING SETTLEMENT in Case No. PU-07-776. I have included copies of testimony of Lisa Perkett and Anne Heuer referred to in our Petition. Please feel free to contact Dave Sederquist at (701) 241-8632 if you have any questions.

SINCERELY,

/s/

NANCY A. HALEY
REGULATORY CASE SPECIALIST

Enclosures



414 Nicollet Mall
Minneapolis, Minnesota 55401

February 17, 2011

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

—VIA ELECTRONIC FILING—

RE: PETITION
2011 ANNUAL REVIEW OF REMAINING LIVES
DOCKET NO. E,G002/D-11-_____

Dear Dr. Haar:

Northern States Power Company, a Minnesota corporation (“Xcel Energy” or the “Company”) submits to the Minnesota Public Utilities Commission (the “Commission”) its 2011 Review of Remaining Lives and supporting materials. This filing is submitted to satisfy the review of depreciation rates for electric and natural gas production facilities in accordance with the Commission’s September 8, 1978 Order in Docket No. E002/D-77-1086A, Minn. Stat. § 216B.11, and Minnesota Rules 7825.0500 through 7825.0900.

Pursuant to Minn. Stat. § 216.17, subd. 3, we have electronically filed this document with the Commission. A Summary of the filing has been served on all parties on the attached service list. Please contact Lisa H. Perkett, Director, Capital Asset Accounting, at 612-330-6950 if there are any questions regarding this filing.

Sincerely,

/s/

Teresa S. Madden
Vice President and Controller

Enclosures
c: Service List

STATE OF MINNESOTA
BEFORE THE
MINNESOTA PUBLIC UTILITIES COMMISSION

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

IN THE MATTER OF THE PETITION OF
NORTHERN STATES POWER COMPANY, A
MINNESOTA CORPORATION FOR
APPROVAL OF THE CERTIFICATION OF
OUR 2011 REVIEW OF REMAINING LIVES

DOCKET NO. E,G002/D-11-____

PETITION

INTRODUCTION

Northern States Power Company, a Minnesota corporation (“Xcel Energy” or the “Company”) submits to the Minnesota Public Utilities Commission (the “Commission”) its proposed 2011 Review of Remaining Lives pursuant to Minn. Stat. § 216B.11, Minn. Rules 7825.0500 through 7825.0900, and the Commission’s September 8, 1978 ORDER IN THE MATTER OF THE APPLICATION OF NORTHERN STATES POWER COMPANY FOR DEPRECIATION CERTIFICATION in Docket No. E002/D-77-1086A.

This Petition provides our recommendations stemming from our annual review of electric and gas production and gas storage assets lives and net salvage rates. We respectfully request that upon Commission approval, the new remaining lives and net salvage rates become effective January 1, 2011.

OVERVIEW

The Commission approved our current remaining lives effective January 1, 2010 in their June 16, 2010 ORDER in Docket No. E,G002/D-10-173 (“June 16 ORDER”). In this filing, in addition to the assumed passage-of-time adjustment in lives of all plants, we are requesting life changes to:

- Black Dog Units 3 & 4 steam production plant; and
- Prairie Island (“PI”) nuclear production plant.

We are additionally requesting to establish a new life for the Merricourt Wind Project (“Merricourt”), which is scheduled to be placed into service in December 2011.

In summary, we recommend an approximate *decrease* of \$19,154,122 in 2011 total Company annual depreciation expense based on beginning of year balances for assets not presently included in rate riders. We have included the Minnesota electric jurisdictional portion of the decrease in depreciation resulting from the recommended remaining life changes for Black Dog and PI in our pending electric rate case.¹

Merricourt is the only new production plant expected to go into service this year. Our recommendation for Merricourt results in a 2011 total Company depreciation expense of \$724,735, based on the expected mid-December in-service date. We have included the Minnesota electric jurisdictional portion of the Merricourt depreciation increase in our pending 2011 Renewable Energy Standard Cost Recovery Rider.²

I. SUMMARY OF FILING

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

II. SERVICE ON OTHER PARTIES

Pursuant to Minn. Stat. § 216B.17, subd.3, we have electronically filed this Petition. A Summary of the filing has been provided to all persons on the attached service list.

III. GENERAL FILING INFORMATION

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

A. Name, Address, and Telephone Number of Utility

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

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

Matthew P. Loftus
Assistant General Counsel
Xcel Energy Services Inc.
414 Nicollet Mall – 5th Floor
Minneapolis, MN 55401

¹ Docket No. E002/GR-10-971. The proposed changes in remaining lives are included in the Direct Testimony of Ms. Lisa Perkett at pages 5 through 12. The Minnesota electric jurisdictional impacts are addressed in the Direct Testimony of Ms. Anne Heuer at pages 87 through 89.

² *In the Matter of Northern States Power Company, a Minnesota corporation, Regarding the 2011 Renewable Energy Standard Rider and 2010 RES Tracker Report*, Docket Number E002/M-10-1066 (October 5, 2010).

C. Date Proposed Rates Will Take Effect

Xcel Energy requests that the Commission approve our proposed remaining lives and net salvage rates effective January 1, 2011. With respect to the remaining life and net salvage rate for Merricourt, we request that the effective date for the new remaining life and net salvage rate coincide with the month the new units are placed in-service. We anticipate the Merricourt in-service date to occur in December 2011.

D. Statute Controlling Schedule for Processing the Filing

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

E. Utility Employee Responsible for the Filing

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

IV. REVIEW OF REMAINING LIVES AND NET SALVAGE RATES

A. Background

Xcel Energy Services Inc. personnel have reviewed the remaining lives of the Company’s electric and natural gas production and gas storage facilities as of January 1, 2011. Our review evaluated system demand, availability of fuel supplies, operating and maintenance costs, and future technological advancements that influence the decision about retiring electric and natural gas facilities.

As noted earlier, the current certified remaining lives for electric and natural gas production and gas storage facilities became effective on January 1, 2010. The Commission’s June 16 ORDER required in our future filings that we provide:

- An explanation and schedule of the differences between depreciation remaining lives and Integrated Resource Plan (“IRP”) planning lives of electric production plants (see Attachment F);
- An attachment providing a history of the last time a change occurred to either the estimated life or salvage value estimate of our production facilities (see Attachment G); and
- In pre-filed Direct Testimony in the next rate case, identification of significant additions to plant investment proposed to be included in rates, and discuss how a life extension for each such plant has been reflected in the depreciation rates used

in the rate case, or why a life extension has not been proposed. We noted our compliance with this requirement in the Overview on page 2 above.

We additionally provide as Attachment A to this filing, a summary of all of our requested 2011 remaining lives and net salvage rates.

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

- Adjustments for the passage of time for all electric and natural gas production and gas storage facilities;
- Modifications to the current remaining lives for Black Dog Units 3 & 4 and PI; and
- Establishment of a new remaining life for Merricourt.

Consistent with our 2010 Remaining Lives filing that established a one-year remaining life for our Grand Forks propane plant, we discuss our removal of this facility from our depreciation schedules.

B. Passage of Time Adjustment

To begin our analysis of 2011 lives, we make a one-year “passage of time” adjustment to the certified remaining lives of all facilities. Subtracting one year from the present certified remaining life results in the proposed remaining life as of January 1, 2011. We provide as Attachment B to this filing, our Comparison of Present and Proposed Lives, as it relates to depreciation expense.

We clarify that the passage of time adjustment does not cause a change in the annual depreciation accrual. This adjustment merely reflects that Xcel Energy production facilities have aged one year since January 1, 2010.

C. Recommended Changes in Remaining Life

1. Electric Utility

In this Section, we discuss our recommended changes to the remaining lives of the Black Dog Units 3 & 4 steam production plant and the PI nuclear production plant, as well as our request that a remaining life be established for our Merricourt other production plant.

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

- Attachment C, 2010 Plant In-service
- Attachment D, 2010 Analysis of Depreciation Reserve
- Attachment E, 2010 Summary of Annual Depreciation Accruals

a) Steam Production – *Black Dog Units 3 & 4*

We are planning major changes to our Black Dog facility over the next few years. In this filing, we request that the remaining life for Black Dog Units 3 & 4 be lengthened by three years, to a five-year remaining life as of January 1, 2011. The estimated impact for this change is an annual *decrease* of \$7,236,245 in total Company depreciation expense.³

The life for the Black Dog Units 3 & 4 steam production units was most recently changed in our 2005 Review of Remaining Lives.⁴ In that filing, the Commission approved a five year extension of the remaining lives of both units. Currently, Black Dog Units 3 & 4 have a remaining life set to run through the end of 2012.

Based on the Company's current plan to use these Units through at least the end of 2015, our requested five-year life extension would align the remaining life with our plan stated in the Resource Plan.

In our 2010 Resource Plan, we describe our plans to construct a new combined cycle production unit ("Unit 6") at the Black Dog site.⁵ Current plans call for Unit 6 to be constructed on the current site of the coal yard that now stores the fuel for Units 3 & 4 and be fully operational in early 2016.

We must complete our reclamation of the coal yards before construction can begin; without the coal yards to store coal to fuel Units 3 & 4, we are currently planning to convert the Units to a natural-gas fuel source in 2013. We would continue to operate the Units 3 & 4 as needed, until the new combined-cycle Unit 6 comes on-line in early 2016. We will retire Units 3 & 4 at the time Unit 6 goes into service.

b) Nuclear Production – *Prairie Island*

We are currently in the process of renewing our operating license with the Nuclear Regulatory Commission ("NRC") for the two nuclear reactors at the PI nuclear production plant. We initiated this process in April 2008, and our proposed renewal would extend the operating license of the two units for an additional 20 years beyond their current operating licenses, or until 2033 and 2034, respectively.

In this filing, we request the Commission approve our request to extend the remaining life of the plant an additional ten years. The estimated impact to total Company depreciation expense for this change is an annual *decrease* of \$11,917,877.⁶

³ Based on beginning of year balances.

⁴ *In the Matter of Northern States Power Company d/b/a Xcel Energy's Request for Approval of Remaining Life Depreciation Study for 2005*, Docket No. E,G002/D-05-288, ORDER CERTIFYING DEPRECIATION RATES AND METHODS (August 26, 2005).

⁵ Northern States Power Company 2010 Resource Plan, Docket No. E002/ 10-825.

⁶ Based on beginning of year balances.

The Commission has approved our request to expand the spent fuel storage capacity at PI to support 20 additional years of operation, and the NRC has eliminated the only open item in contention, resulting in their termination of the adjudicatory proceeding, and paving the way for the renewal of the operating licenses to be approved.⁷

The Commission's June 16 ORDER approved a ten-year extension of PI's remaining life, accounting for half of the length of the pending 20-year license extension. Since we expect a ruling by the NRC on our license renewal application by mid-2011, our requested ten-year remaining life extension in this Petition would make the remaining life consistent with the expected license renewal outcome. This would result in a remaining life of 23.3 years as of January 1, 2011.

c) Other Production – *Merricourt Wind Project*

As noted earlier, we expect Merricourt to become operational in December 2011.⁸ Merricourt is a new 150 MW wind energy facility, comprised of 100 General Electric 1.5 MW wind turbines, located in McIntosh and Dickey Counties in North Dakota. Each wind turbine is mounted on a freestanding 262.5 foot high tubular steel tower supported by a cast-in-place concrete foundation. Each turbine's rotor diameter is 252.6 feet, resulting in an overall height of 388.8 feet when one blade is in the vertical position. The equipment at each tower also includes pad mount transformers.

We propose the life of this new wind resource be set at 25 years, effective with its actual in-service date.⁹ Our proposed 25-year useful life is consistent with the Grand Meadow and Nobles Wind Projects at the start of their respective operations.¹⁰ Should the new investment be placed in service earlier or later than December 2011, we propose to align the start of the new remaining life with the in-service month.

Upon completion of Merricourt, the total construction cost will be priced to all pertinent Federal Energy Regulatory Commission ("FERC") accounts within other production. Although we are currently uncertain about how the asset pricing will be

⁷ In December 2009, the Commission approved our request to expand the spent fuel storage capacity at PI to support 20 additional years of operation (ORDER APPROVING INVESTMENTS AND EXPENDITURES, FINDING THE NOBLES PROJECT EXEMPT FROM OBTAINING A CERTIFICATE OF NEED, AND ADDING REQUIREMENTS, Docket No. E-002/M-08-1437, June 10, 2009). In October 2009 the NRC issued the Safety Evaluation Report and in September 2010 issued a Memorandum and Order reversing the Atomic Safety and Licensing Board's decision to consider a narrowed version of a contention filed by the PI Indian Community.

⁸ The Commission approved the Company's investment in Merricourt in its June 10, 2009 ORDER APPROVING INVESTMENTS AND EXPENDITURES, FINDING THE NOBLES PROJECT EXEMPT FROM OBTAINING A CERTIFICATE OF NEED, AND ADDING REQUIREMENTS, Docket No. E-002/M-08-1437.

⁹ This filing discusses only the other production costs, and does not include any associated transmission assets.

¹⁰ The Commission approved the 25-year useful life for Grand Meadow in their October 8, 2008 ORDER APPROVING SERVICE LIVES, SALVAGE RATES, AND RESULTING DEPRECIATION RATES, WITH REQUIREMENTS in Docket No. E,G002/D-08-189; and, Nobles in their June 16, 2010 ORDER in Docket No. E,G002/D-10-173.

allocated to the relevant FERC accounts, there may be some costs assigned to FERC account 340.1. We request that all assets, including wind rights, be recovered over 25 years.

The estimated impact on the 2011 depreciation accruals for the new Merricourt investment is an *increase* of approximately \$724,735, based on our projected mid-December 2011 in-service date. We show the depreciation adjustments resulting from our completion of this new wind generation project in Attachment B, Comparison of Present and Proposed Lives.

2. *Gas Utility*

We propose no adjustments to the remaining lives of our gas production and gas storage plants, except for the passage of time. We discuss below our plan to remove the Grand Forks production facility from our depreciation schedules.

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

- Attachment C, 2010 Plant In-service
- Attachment D, 2010 Analysis of Depreciation Reserve
- Attachment E, 2010 Summary of Annual Depreciation Accruals

a) *Gas Production – Grand Forks*

The Grand Forks production facility was a propane plant located in Grand Forks, North Dakota and was placed in-service in 1961. We used this plant extensively to supplement pipeline gas supply prior to 1984 when we began operating the North Dakota and Minnesota areas as one integrated system. We have used the plant sparingly since the late 1980's.

The Grand Forks plant is currently inoperable, and we have no current plans to resume operations in the future. With minimal hours of usage, a relatively small number of moving parts, and a consistent maintenance schedule the original equipment is still in sellable condition.

The Commission's June 16 ORDER approved a one-year remaining life for the Grand Forks plant as of January 1, 2010. With this filing, we have removed the Grand Forks plan from the depreciation schedules. We note that the plant remains inoperable, and when the final disposal plans are known for this plant, we will communicate them to the Commission, either through a future remaining lives or a separate filing, as appropriate.

D. Change in Net Salvage Rates

In this Section, we discuss our recommended changes to the current net salvage rates for all electric and natural gas production and gas storage assets that the Commission approved in their June 16 ORDER.¹¹ We provide as Attachment B to this filing, a summary of all present and proposed net salvage rates.

1. Electric Utility

a) Steam Production – Black Dog Units 3 & 4

As discussed above, we plan to construct a new combined-cycle production unit at the Black Dog plant site in what is now the coal storage yard. In order to complete the construction at this location, we may incur significant site remediation costs due to possible ground contamination caused by seepage from the coal. At this time, we do not know the potential remediation costs that we may ultimately incur to prepare the site for construction.

Therefore, the removal cost amounts we estimate in this filing are consistent with the amounts indicated in our most-recent five year review of net salvage rates, neither of which include these potential remediation costs.¹² In the event that we determine these costs to be significant, we will address them in a subsequent remaining lives filing.

b) Other Production– Merricourt

Although we cannot currently determine with certainty when or under what conditions Merricourt will be dismantled or demolished for final retirement, we must provide sufficient funding for these events. This will allow the Company to recover the cost of removal for towers, turbines, concrete footings, transformers and other accessory equipment necessary to return the land to usable green space, as we expect to lease land for the majority these large wind energy conversion systems.

The construction and equipment for Merricourt is sufficiently similar to the Grand Meadow and Nobles Wind Projects. Therefore, we are confident that the dismantling costs for each facility will be comparable. The Commission's June 16 ORDER approved a negative 8.67 percent net salvage rate for both the Grand Meadow and Nobles Wind Projects. For this reason, we are requesting that the initial net salvage rate for Merricourt be set at negative 8.7 percent, effective with the plant going into service, currently estimated as December 2011.

E. Resource Plan

The Commission's June 16 ORDER requires the Company to submit, as a part of future remaining life studies, "an explanation and schedule of the differences between

¹¹ Our next in-depth demolition study is due to be submitted to the Commission with our 2015 remaining life filing.

¹² *In the Matter of the Petition of Northern States Power Company, a Minnesota Corporation for Approval of the Certification of our 2010 Review of Remaining Lives, Dismantling Cost Study, Schedule H, Docket No. E,G002/D-10-173 (February 17, 2010).*

the depreciable service lives and resource planning periods of electric production plant.”¹³

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

We note that the primary difference between the expected operating periods in our 2010 Resource Plan and the proposed remaining lives in this filing relate to several peaking facilities. In the 2010 Resource Plan, we discuss and evaluate potential investments that could extend the remaining lives of those facilities through the end of the 15-year planning period. Since the proposed improvements to the plants have not yet been made, it is not appropriate to recommend changes to the accounting remaining lives of those units at this time.

V. MINNESOTA JURISDICTIONAL DEPRECIATION

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

We clarify that this 2011 Remaining Lives filing uses the lives approved by the Commission, and all attachments to this filing show the reserve amounts applicable to the Minnesota jurisdiction, yet still shown at a total Company level.

However, the depreciation reserve using Minnesota-approved lives and net salvage rates in this filing cannot be compared directly with total Company financial results reported in Securities and Exchange Commission or other financial filings. This stems from the fact that the Company has been ordered by the North Dakota Public Service Commission and the South Dakota Public Utilities Commission to establish remaining lives for some production plants that are materially different from what the Minnesota Commission has approved in previous Remaining Life filings.¹⁴

¹³ See Page 3 of the April 19, 2010 OES Comments, which are incorporated by the June 16 ORDER, Docket No. E002/D-10-173.

¹⁴ 2007 North Dakota Electric Rate Case, Case No. PUC 07-776; 2009 South Dakota Electric Rate Case Docket No. EL09-009.

VI. EFFECT OF THE CHANGE IN RATES

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

VII. ESTIMATED INCOME STATEMENT IMPACT

As noted earlier, the changes proposed to remaining lives in this filing are the same as the changes to remaining lives proposed in our pending electric rate case.¹⁵ However, while the recommended remaining lives themselves are the same, the associated 2011 dollar impact the changes are different.

These differences stem from differing methodologies, as follows:

- In the rate case, depreciation is calculated using the average plant balance for the test year, meaning additions during the year have an effect on the depreciation changes for the year; the rate case calculations are based on a forecast completed during 2010 for plant and reserve balances during 2011; and
- This remaining life filing is based on actual plant and reserve balances as of December 31, 2010, and uses the plant and reserve balances as of January 1, 2011 to calculate depreciation for the year; additions forecasted for the year do not factor-in to this calculation.

As a result, plant and reserve balances for the rate case and the remaining life filing will differ, and thus will produce different conclusions to the affect of the change requested.

VIII. MISCELLANEOUS INFORMATION

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

Matthew P. Loftus
Assistant General Counsel
Xcel Energy Services Inc.
414 Nicollet Mall – 5th Floor
Minneapolis, MN 55401

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

¹⁵ 2010 Minnesota Electric Rate Case, Docket No. E002/GR-10-971.

CONCLUSION

Xcel Energy respectfully requests the Commission approve our proposed 2011 Review of Remaining Lives with an effective date of January 1, 2011 for assets included in base rates, and effective with the in-service date for assets included in Riders.

Dated: February 17, 2011

Northern States Power Company,
A Minnesota Corporation

RESPECTFULLY SUBMITTED,

/s/

BY: _____

LISA H. PERKETT
DIRECTOR, CAPITAL ASSET ACCOUNTING

State of Minnesota
Before the
Minnesota Public Utilities Commission

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

IN THE MATTER OF THE PETITION OF
NORTHERN STATES POWER COMPANY, A
MINNESOTA CORPORATION FOR
APPROVAL OF THE CERTIFICATION OF
OUR 2011 REVIEW OF REMAINING LIVES

DOCKET NO. E,G002/D-11-___

PETITION

SUMMARY OF FILING

Please take notice that on February 17, 2011, Northern States Power Company, a Minnesota corporation (“Xcel Energy” or the “Company”) filed with the Minnesota Public Utilities Commission (the “Commission”) a Petition for approval of its 2011 Review of Remaining Lives. The Company recommends an approximate *decrease* of \$19,154,122 in 2011 total Company annual depreciation expense based on beginning year balances for assets not presently included in rate riders. The Company’s recommendation for Merricourt, the only new production plant expected to go into service in 2011, will result in a 2011 total Company depreciation expense of \$724,735. We have included the Minnesota electric jurisdictional portion of the Merricourt depreciation increase in our pending 2011 Renewable Energy Standard Cost Recovery Rider. The changes proposed to remaining lives in this filing are the same as the changes to remaining lives proposed in our pending electric rate case. However, while the recommended remaining lives themselves are the same, the associated 2011 dollar impacts are different.

2011 REVIEW OF REMAINING LIVES
Supporting Attachments

- A Summary of Proposed Remaining Lives
- B Comparison of Present and Proposed Lives
- C 2010 Plant In-service
- D 2010 Analysis of Depreciation Reserve
- E 2010 Summary of Annual Depreciation Accruals
- F Resource Plan Comparison
- G Historical Comparison of Changes to Remaining Life

Electric Utility
 Steam Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/11
Black Dog			
E311	Structures & Improvements	-8.3	21.0 yrs
E312	Boiler Plant Equipment	-18.0	5.0
E314	Turbogenerator Units	-18.0	5.0
E315	Accessory Electric Equipment	-18.0	5.0
E316	Miscellaneous Power Plant Equipment	-18.0	5.0
Allen S. King			
E311	Structures & Improvements	-5.5	26.5 yrs
E312	Boiler Plant Equipment	-5.5	26.5
E314	Turbogenerator Units	-5.5	26.5
E315	Accessory Electric Equipment	-5.5	26.5
E316	Miscellaneous Power Plant Equipment	-5.5	26.5
Minnesota Valley			
E311	Structures & Improvements	-101.9	6.5 yrs
E312	Boiler Plant Equipment	-101.9	6.5
E314	Turbogenerator Units	-101.9	6.5
E315	Accessory Electric Equipment	-101.9	6.5
E316	Miscellaneous Power Plant Equipment	-101.9	6.5
Red Wing			
E311	Structures & Improvements	-23.3	7.0 yrs
E312	Boiler Plant Equipment	-23.3	7.0
E314	Turbogenerator Units	-23.3	7.0
E315	Accessory Electric Equipment	-23.3	7.0
E316	Miscellaneous Power Plant Equipment	-23.3	7.0
Sherco Unit 1 & 2			
E311	Structures & Improvements	-5.1	12.0 yrs
E312	Boiler Plant Equipment	-5.1	12.0
E314	Turbogenerator Units	-5.1	12.0
E315	Accessory Electric Equipment	-5.1	12.0
E316	Miscellaneous Power Plant Equipment	-5.1	12.0

Electric Utility
 Steam Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/11
Sherco Unit 3			
E311	Structures & Improvements	-4.3	22.0 yrs
E312	Boiler Plant Equipment	-4.3	22.0
E314	Turbogenerator Units	-4.3	22.0
E315	Accessory Electric Equipment	-4.3	22.0
E316	Miscellaneous Power Plant Equipment	-4.3	22.0
Wilmarth			
E311	Structures & Improvements	-23.0	7.0 yrs
E312	Boiler Plant Equipment	-23.0	7.0
E314	Turbogenerator Units	-23.0	7.0
E315	Accessory Electric Equipment	-23.0	7.0
E316	Miscellaneous Power Plant Equipment	-23.0	7.0

Electric Utility
 Nuclear Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/11
Monticello			
E302	Franchises & Consents	0.0	19.8 yrs
E321	Structures & Improvements	0.0	19.8
E322	Reactor Plant Equipment	0.0	19.8
E323	Turbogenerator Units	0.0	19.8
E324	Accessory Electric Equipment	0.0	19.8
E325	Miscellaneous Power Plant Equipment	0.0	19.8
Monticello - Interim Storage Facility			
E321	Structures and Improvements	0.0	19.8 yrs
E322	Reactor Plant Equipment	0.0	19.8
Prairie Island Unit 1 & 2			
E321	Structures & Improvements	0.0	23.3 yrs
E322	Reactor Plant Equipment	0.0	23.3
E323	Turbogenerator Units	0.0	23.3
E324	Accessory Electric Equipment	0.0	23.3
E325	Miscellaneous Power Plant Equipment	0.0	23.3
Prairie Island - Interim Storage Facility			
E321	Structures and Improvements	0.0	23.3 yrs
E322	Reactor Plant Equipment	0.0	23.3

Electric Utility
 Hydro Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/11
Hennepin Island			
E302	Franchises & Consents	0.0	23.2 yrs
E331	Structures & Improvements	-30.0	23.2
E332	Reservoirs, Dams & Waterways	-30.0	23.2
E333	Water Wheels, Turbines & Generators	-30.0	23.2
E334	Accessory Electric Equipment	-30.0	23.2
E335	Miscellaneous Power Plant Equipment	-30.0	23.2
Lower Dam			
E331	Structures & Improvements	-30.0	23.2 yrs
E332	Reservoirs, Dams & Waterways	-30.0	23.2
Upper Dam			
E332	Reservoirs, Dams & Waterways	-30.0	23.2 yrs
E335	Miscellaneous Power Plant Equipment	-30.0	23.2

Electric Utility
 Other Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/11
Alliant Tech			
E344	Generators	0.0	1.8 yrs
Angus C. Anson Unit 2 & 3			
E341	Structures & Improvements	-4.5	24.4 yrs
E342	Fuel Holders, Producers & Accessories	-4.4	8.8
E344	Generators	-4.4	8.8
E345	Accessory Electric Equipment	-4.4	8.8
E346	Miscellaneous Power Plant Equipment	-4.4	8.8
Angus C. Anson Unit 4			
E341	Structures & Improvements	-4.5	24.4 yrs
E342	Fuel Holders, Producers & Accessories	-4.5	24.4
E344	Generators	-4.5	24.4
E345	Accessory Electric Equipment	-4.5	24.4
E346	Miscellaneous Power Plant Equipment	-4.5	24.4
Black Dog Unit 5			
E341	Structures & Improvements	-8.3	21.0 yrs
E342	Fuel Holders, Producers & Accessories	-8.3	21.0
E344	Generators	-8.3	21.0
E345	Accessory Electric Equipment	-8.3	21.0
E346	Miscellaneous Power Plant Equipment	-8.3	21.0
Blue Lake Units 1 thru 4			
E341	Structures & Improvements	-5.2	24.4 yrs
E342	Fuel Holders, Producers & Accessories	-11.9	2.0
E344	Generators	-11.9	2.0
E345	Accessory Electric Equipment	-11.9	2.0
E346	Miscellaneous Power Plant Equipment	-11.9	2.0
Blue Lake Units 7 & 8			
E341	Structures & Improvements	-5.2	24.4 yrs
E342	Fuel Holders, Producers & Accessories	-5.2	24.4
E344	Generators	-5.2	24.4
E345	Accessory Electric Equipment	-5.2	24.4
E346	Miscellaneous Power Plant Equipment	-5.2	24.4

Electric Utility
 Other Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/11
Grand Meadow Wind Project			
E340.1	Wind Rights	0.0	22.9 yrs
E341	Structures & Improvements	-8.7	22.9
E342	Fuel Holders, Producers & Accessories	-8.7	22.9
E344	Generators	-8.7	22.9
E345	Accessory Electric Equipment	-8.7	22.9
E346	Miscellaneous Power Plant Equipment	-8.7	22.9
Granite City			
E341	Structures & Improvements	-38.8	2.0 yrs
E342	Fuel Holders, Producers & Accessories	-38.8	2.0
E344	Generators	-38.8	2.0
E345	Accessory Electric Equipment	-38.8	2.0
E346	Miscellaneous Power Plant Equipment	-38.8	2.0
High Bridge			
E341	Structures & Improvements	-3.1	27.4 yrs
E342	Fuel Holders, Producers & Accessories	-3.1	27.4
E344	Generators	-3.1	27.4
E345	Accessory Electric Equipment	-3.1	27.4
E346	Miscellaneous Power Plant Equipment	-3.1	27.4
Inver Hills			
E341	Structures & Improvements	-11.0	16.0 yrs
E342	Fuel Holders, Producers & Accessories	-11.0	16.0
E344	Generators	-11.0	16.0
E345	Accessory Electric Equipment	-11.0	16.0
E346	Miscellaneous Power Plant Equipment	-11.0	16.0
Key City			
E341	Structures & Improvements	-38.6	2.0 yrs
E342	Fuel Holders, Producers & Accessories	-38.6	2.0
E344	Generators	-38.6	2.0
E345	Accessory Electric Equipment	-38.6	2.0
E346	Miscellaneous Power Plant Equipment	-38.6	2.0
Merricourt Wind Project (In-service date, not January 1, 2011)			
E340.1	Wind Rights	0.0	25.0 yrs
E341	Structures & Improvements	-8.7	25.0
E342	Fuel Holders, Producers & Accessories	-8.7	25.0
E344	Generators	-8.7	25.0
E345	Accessory Electric Equipment	-8.7	25.0
E346	Miscellaneous Power Plant Equipment	-8.7	25.0

Electric Utility
 Other Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/11
Nobles Wind Project			
E340.1	Wind Rights	0.0	24.9 yrs
E341	Structures & Improvements	-8.7	24.9
E342	Fuel Holders, Producers & Accessories	-8.7	24.9
E344	Generators	-8.7	24.9
E345	Accessory Electric Equipment	-8.7	24.9
E346	Miscellaneous Power Plant Equipment	-8.7	24.9
Riverside			
E341	Structures & Improvements	-5.0	28.2 yrs
E342	Fuel Holders, Producers & Accessories	-5.0	28.2
E344	Generators	-5.0	28.2
E345	Accessory Electric Equipment	-5.0	28.2
E346	Miscellaneous Power Plant Equipment	-5.0	28.2
United Hospital			
E344	Generators	0.0	6.7 yrs
Wind-to-Battery System			
E342	Fuel Holders, Producers & Accessories	0.0	13.0 yrs

Gas Utility
 Gas Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/11
Grand Forks			
G305	Structures & Improvements	-15.0	0.0 yrs
G311	LP Gas Equipment	4.0	0.0
G320	Other Equipment	-23.0	0.0
Maplewood			
G305	Structures & Improvements	-17.0	9.0 yrs
G311	LP Gas Equipment	8.0	9.0
G320	Other Equipment	0.0	9.0
Sibley			
G305	Structures & Improvements	-1.0	9.0 yrs
G311	LP Gas Equipment	8.0	9.0
G320	Other Equipment	-1.0	9.0
Wescott			
G305	Structures & Improvements	-3.0	9.0 yrs
G311	LP Gas Equipment	1.0	9.0
G320	Other Equipment	3.0	9.0

Northern States Power Company
 Summary of Proposed Remaining Lives

Gas Utility
 Gas Storage

Account	Description	Net Salvage (%)	Remaining Life 01/01/11
Wescott			
G361	Structures & Improvements	-10.0	7.0 yrs
G362	Gas Holders	5.0	7.0
G363	Purification Equipment	1.0	7.0
G363.1	Liquefaction Equipment	2.0	7.0
G363.2	Vaporizing Equipment	2.0	17.0
G363.3	Compressor Equipment	2.0	7.0
G363.4	Measuring & Regulating Equipment	6.0	7.0
G363.5	Other Equipment	0.0	7.0

Electric and Gas Utilities Summary

	Plant Balance 1/1/2011 (1)	Reserve Balance 1/1/2011 (2)	Present				Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
Total Steam Production	\$ 2,077,715,201	\$ 1,189,039,633	14.6	13.6	0.0	\$ 65,328,951	15.3	0.0	\$ 58,092,707	\$ (7,236,245)
Total Nuclear Production	2,021,947,480	1,340,584,280	16.7	15.7	0.0	43,528,255	21.6	0.0	31,610,378	(11,917,877)
Total Hydro Production	15,134,039	6,783,593	15.3	14.3	0.0	518,687	14.3	0.0	518,687	-
Total Other Production	1,804,006,063	292,974,497	22.5	21.5	0.0	70,170,865	21.5	0.0	70,170,865	-
Total Gas Production	15,408,709	12,125,877	11.5	10.5	0.0	313,552	10.5	0.0	313,552	-
Total Gas Storage	34,130,289	25,922,641	12.1	11.1	0.0	739,197	11.1	0.0	739,197	-
Total Company	\$ 5,968,341,780	\$ 2,867,430,521				\$ 180,599,508			\$ 161,445,386	\$ (19,154,122)

Total Change to Depreciation Expense \$ (19,154,122)

	Plant Balance 12/15/2011 (1)	Reserve Balance 12/15/2011 (2)	Present			Proposed			Proposed Less Present Expense (10)	
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)		1/2 Month Depreciation Expense (9)
Total Merricourt Wind Project	\$ 400,037,910	-	N/A	N/A	N/A	-	25.0	0.0	\$ 724,735	\$ 724,735

Total Change to Depreciation Expense \$ (18,429,386)

Electric and Gas Utilities Summary

	Plant Balance 1/1/2011 (1)	Reserve Balance 1/1/2011 (2)	Present				Proposed			Proposed
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	Less Present Expense (10)
E311 Structures & Improvements										
Black Dog	\$ 30,257,423	\$ 25,946,863	22.0	21.0	-8.3	\$ 324,854	21.0	-8.3	\$ 324,854	-
Allen S. King	34,712,708	20,972,031	27.5	26.5	-5.5	590,561	26.5	-5.5	590,561	-
Minnesota Valley	4,105,633	6,083,054	7.5	6.5	-101.9	339,418	6.5	-101.9	339,418	-
Red Wing	8,167,492	7,990,261	8.0	7.0	-23.3	297,180	7.0	-23.3	297,180	-
Sherco Unit 1 & 2	81,884,571	73,478,435	13.0	12.0	-5.1	1,048,521	12.0	-5.1	1,048,521	-
Sherco Unit 3	131,230,128	99,465,112	23.0	22.0	-4.3	1,700,360	22.0	-4.3	1,700,360	-
Wilmarth	6,432,735	7,086,558	8.0	7.0	-23.0	117,958	7.0	-23.0	117,958	-
Total/Composite	\$ 296,790,691	\$ 241,022,313	13.6	12.6	0.0	\$ 4,418,851	12.6	0.0	\$ 4,418,851	-
E312 Boiler Plant Equipment										
Black Dog	\$ 55,696,833	\$ 52,476,291	3.0	2.0	-18.0	\$ 6,622,986	5.0	-18.0	\$ 2,649,195	\$ (3,973,792)
Allen S. King	448,091,325	92,722,255	27.5	26.5	-5.5	14,340,154	26.5	-5.5	14,340,154	-
Minnesota Valley	6,440,246	8,887,835	7.5	6.5	-101.9	633,080	6.5	-101.9	633,080	-
Red Wing	35,975,406	31,859,729	8.0	7.0	-23.3	1,785,421	7.0	-23.3	1,785,421	-
Sherco Unit 1 & 2	332,862,914	212,555,247	13.0	12.0	-5.1	11,440,306	12.0	-5.1	11,440,306	-
Sherco Unit 3	377,849,781	236,962,162	23.0	22.0	-4.3	7,142,507	22.0	-4.3	7,142,507	-
Wilmarth	31,810,870	30,615,840	8.0	7.0	-23.0	1,215,933	7.0	-23.0	1,215,933	-
Total/Composite	\$ 1,288,727,375	\$ 666,079,359	15.4	14.4	0.0	\$ 43,180,388	15.9	0.0	\$ 39,206,597	\$ (3,973,792)
E314 Turbogenerator Units										
Black Dog	\$ 34,307,053	\$ 34,264,666	3.0	2.0	-18.0	\$ 3,108,828	5.0	-18.0	\$ 1,243,531	\$ (1,865,297)
Allen S. King	90,492,448	22,442,555	27.5	26.5	-5.5	2,755,735	26.5	-5.5	2,755,735	-
Minnesota Valley	2,156,244	2,973,142	7.5	6.5	-101.9	212,356	6.5	-101.9	212,356	-
Red Wing	1,962,206	1,677,544	8.0	7.0	-23.3	105,979	7.0	-23.3	105,979	-
Sherco Unit 1 & 2	94,908,587	58,452,034	13.0	12.0	-5.1	3,441,408	12.0	-5.1	3,441,408	-
Sherco Unit 3	57,014,919	37,465,282	23.0	22.0	-4.3	1,000,058	22.0	-4.3	1,000,058	-
Wilmarth	2,580,262	2,346,925	8.0	7.0	-23.0	118,114	7.0	-23.0	118,114	-
Total/Composite	\$ 283,421,717	\$ 159,622,147	12.5	11.5	0.0	\$ 10,742,478	13.9	0.0	\$ 8,877,181	\$ (1,865,297)

Electric and Gas Utilities Summary

	Plant Balance 1/1/2011 (1)	Reserve Balance 1/1/2011 (2)	Present				Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
E315 Accessory Electric Equipment										
Black Dog	\$ 14,204,472	\$ 12,593,930	3.0	2.0	-18.0	\$ 2,083,673	5.0	-18.0	\$ 833,469	\$ (1,250,204)
Allen S. King	40,149,567	5,822,203	27.5	26.5	-5.5	1,378,702	26.5	-5.5	1,378,702	-
Minnesota Valley	598,206	824,838	7.5	6.5	-101.9	58,914	6.5	-101.9	58,914	-
Red Wing	1,436,852	1,366,516	8.0	7.0	-23.3	57,875	7.0	-23.3	57,875	-
Sherco Unit 1 & 2	35,501,885	29,072,183	13.0	12.0	-5.1	686,692	12.0	-5.1	686,692	-
Sherco Unit 3	68,207,224	38,505,736	23.0	22.0	-4.3	1,483,382	22.0	-4.3	1,483,382	-
Wilmarth	751,501	759,875	8.0	7.0	-23.0	23,496	7.0	-23.0	23,496	-
Total/Composite	\$ 160,849,707	\$ 88,945,280	13.5	12.5	0.0	\$ 5,772,733	15.9	0.0	\$ 4,522,529	\$ (1,250,204)
E316 Miscellaneous Power Plant Equipment										
Black Dog	\$ 2,565,127	\$ 2,537,010	3.0	2.0	-18.0	\$ 244,920	5.0	-18.0	\$ 97,968	\$ (146,952)
Allen S. King	6,203,344	4,887,439	27.5	26.5	-5.5	62,532	26.5	-5.5	62,532	-
Minnesota Valley	311,744	429,848	7.5	6.5	-101.9	30,702	6.5	-101.9	30,702	-
Red Wing	993,535	768,654	8.0	7.0	-23.3	65,196	7.0	-23.3	65,196	-
Sherco Unit 1 & 2	8,903,246	6,655,277	13.0	12.0	-5.1	225,170	12.0	-5.1	225,170	-
Sherco Unit 3	28,138,513	17,393,901	23.0	22.0	-4.3	543,389	22.0	-4.3	543,389	-
Wilmarth	810,202	698,406	8.0	7.0	-23.0	42,592	7.0	-23.0	42,592	-
Total/Composite	\$ 47,925,711	\$ 33,370,534	13.0	12.0	0.0	\$ 1,214,501	13.6	0.0	\$ 1,067,549	\$ (146,952)
Total Steam Production	\$ 2,077,715,201	\$ 1,189,039,633	14.6	13.6	0.0	\$ 65,328,951	15.3	0.0	\$ 58,092,707	\$ (7,236,245)

Electric and Gas Utilities Summary

	Plant Balance 1/1/2011 (1)	Reserve Balance 1/1/2011 (2)	Present				Proposed			Proposed
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	Less Present Expense (10)
E302 Franchises & Consents										
Monticello	\$ 33,658,109	\$ 5,114,571	20.8	19.8	0.0	\$ 1,441,593	19.8	0.0	\$ 1,441,593	-
Prairie Island	29,276,330	181,841	14.3	13.3	0.0	2,187,556	23.3	0.0	1,248,691	(938,865)
Total/Composite	<u>\$ 62,934,440</u>	<u>\$ 5,296,411</u>	<u>16.9</u>	<u>15.9</u>	<u>0.0</u>	<u>\$ 3,629,148</u>	<u>21.4</u>	<u>0.0</u>	<u>\$ 2,690,283</u>	<u>\$ (938,865)</u>
E321 Structures & Improvements										
Monticello	\$ 145,767,978	\$ 95,179,451	20.8	19.8	0.0	\$ 2,554,976	19.8	0.0	\$ 2,554,976	-
Monticello Interim Storage	23,068,994	2,352,074	20.8	19.8	0.0	1,046,309	19.8	0.0	1,046,309	-
Prairie Island Unit 1 & 2	196,545,803	169,640,482	14.3	13.3	0.0	2,022,956	23.3	0.0	1,154,735	(868,222)
PI Interim Storage	11,938,940	10,994,454	14.3	13.3	0.0	71,014	23.3	0.0	40,536	(30,478)
Total/Composite	<u>\$ 377,321,715</u>	<u>\$ 278,166,461</u>	<u>18.4</u>	<u>17.4</u>	<u>0.0</u>	<u>\$ 5,695,256</u>	<u>20.7</u>	<u>0.0</u>	<u>\$ 4,796,556</u>	<u>\$ (898,700)</u>
E322 Reactor Plant Equipment										
Monticello	\$ 342,122,049	\$ 238,963,380	20.8	19.8	0.0	\$ 5,210,034	19.8	0.0	\$ 5,210,034	-
Monticello Interim Storage	15,166,426	1,570,986	20.8	19.8	0.0	686,638	19.8	0.0	686,638	-
Prairie Island Unit 1 & 2	506,817,849	337,713,420	14.3	13.3	0.0	12,714,619	23.3	0.0	7,257,701	(5,456,918)
PI Interim Storage	70,487,792	28,322,346	14.3	13.3	0.0	3,170,334	23.3	0.0	1,809,676	(1,360,658)
Total/Composite	<u>\$ 934,594,117</u>	<u>\$ 606,570,132</u>	<u>16.1</u>	<u>15.1</u>	<u>0.0</u>	<u>\$ 21,781,625</u>	<u>21.9</u>	<u>0.0</u>	<u>\$ 14,964,049</u>	<u>\$ (6,817,576)</u>
E323 Turbogenerator Units										
Monticello	\$ 104,378,555	\$ 34,512,638	20.8	19.8	0.0	\$ 3,528,582	19.8	0.0	\$ 3,528,582	-
Prairie Island Unit 1 & 2	171,380,434	127,232,498	14.3	13.3	0.0	3,319,394	23.3	0.0	1,894,761	(1,424,632)
Total/Composite	<u>\$ 275,758,989</u>	<u>\$ 161,745,136</u>	<u>17.6</u>	<u>16.6</u>	<u>0.0</u>	<u>\$ 6,847,975</u>	<u>21.0</u>	<u>0.0</u>	<u>\$ 5,423,343</u>	<u>\$ (1,424,632)</u>

Electric and Gas Utilities Summary

	Plant Balance 1/1/2011 (1)	Reserve Balance 1/1/2011 (2)	Present				Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
E324 Accessory Electric Equipment										
Monticello	\$ 43,694,255	\$ 32,457,653	20.8	19.8	0.0	\$ 567,505	19.8	0.0	\$ 567,505	-
Prairie Island Unit 1 & 2	196,079,509	155,959,648	14.3	13.3	0.0	3,016,531	23.3	0.0	1,721,882	(1,294,648)
Total/Composite	<u>\$ 239,773,764</u>	<u>\$ 188,417,301</u>	<u>15.3</u>	<u>14.3</u>	<u>0.0</u>	<u>\$ 3,584,036</u>	<u>22.4</u>	<u>0.0</u>	<u>\$ 2,289,388</u>	<u>\$ (1,294,648)</u>
E325 Miscellaneous Power Plant Equipment										
Monticello	\$ 54,755,264	\$ 40,420,767	20.8	19.8	0.0	\$ 723,965	19.8	0.0	\$ 723,965	-
Prairie Island Unit 1 & 2	76,809,191	59,968,072	14.3	13.3	0.0	1,266,250	23.3	0.0	722,795	(543,455)
Total/Composite	<u>\$ 131,564,455</u>	<u>\$ 100,388,839</u>	<u>16.7</u>	<u>15.7</u>	<u>0.0</u>	<u>\$ 1,990,214</u>	<u>21.5</u>	<u>0.0</u>	<u>\$ 1,446,759</u>	<u>\$ (543,455)</u>
Total Nuclear Production	<u>\$ 2,021,947,480</u>	<u>\$ 1,340,584,280</u>	<u>16.7</u>	<u>15.7</u>	<u>0.0</u>	<u>\$ 43,528,255</u>	<u>21.6</u>	<u>0.0</u>	<u>\$ 31,610,378</u>	<u>\$ (11,917,877)</u>

Electric and Gas Utilities Summary

	Plant Balance 1/1/2011 (1)	Reserve Balance 1/1/2011 (2)	Present				Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
E302 Franchises & Consents										
Hennepin Island	\$ 2,857,038.54	\$ 382,200.51	24.2	23.2	0.0	\$ 106,674.05	23.2	0.0	\$ 106,674.05	-
Total/Composite	<u>2,857,039</u>	<u>382,201</u>	<u>24.2</u>	<u>23.2</u>	<u>0.0</u>	<u>106,674</u>	<u>23.2</u>	<u>0.0</u>	<u>106,674</u>	<u>-</u>
E331 Structures & Improvements										
Hennepin Island	\$ 464,280.72	\$ 490,286.03	24.2	23.2	-30.0	\$ 4,882.71	23.2	-30.0	\$ 4,882.71	-
Lower Dam	42,016	47,947	24.2	23.2	-30.0	288	23.2	-30.0	288	-
Total/Composite	<u>\$ 506,296.73</u>	<u>\$ 538,232.85</u>	<u>(5.2)</u>	<u>(6.2)</u>	<u>0.0</u>	<u>\$ 5,170.38</u>	<u>(6.2)</u>	<u>0.0</u>	<u>\$ 5,170.38</u>	<u>-</u>
E332 Reservoirs, Dams & Waterways										
Hennepin Island	\$ 1,448,577.93	\$ 586,581.09	24.2	23.2	-30.0	\$ 55,886.65	23.2	-30.0	\$ 55,886.65	-
Lower Dam	762,902	781,025	24.2	23.2	-30.0	9,084	23.2	-30.0	9,084	-
Upper Dam	4,491,476	2,898,193	24.2	23.2	-30.0	126,755	23.2	-30.0	126,755	-
Total/Composite	<u>\$ 6,702,956.21</u>	<u>\$ 4,265,798.87</u>	<u>13.7</u>	<u>12.7</u>	<u>0.0</u>	<u>\$ 191,726.04</u>	<u>12.7</u>	<u>0.0</u>	<u>\$ 191,726.04</u>	<u>-</u>
E333 Water Wheels, Turbines & Generators										
Hennepin Island	\$ 4,628,021.29	\$ 1,261,018.03	24.2	23.2	-30.0	\$ 204,974.55	23.2	-30.0	\$ 204,974.55	-
Total/Composite	<u>\$ 4,628,021.29</u>	<u>\$ 1,261,018.03</u>	<u>17.4</u>	<u>16.4</u>	<u>0.0</u>	<u>\$ 204,974.55</u>	<u>16.4</u>	<u>0.0</u>	<u>\$ 204,974.55</u>	<u>-</u>
E334 Accessory Electric Equipment										
Hennepin Island	\$ 378,901.46	\$ 274,604.03	24.2	23.2	-30.0	\$ 9,395.17	23.2	-30.0	\$ 9,395.17	-
Total/Composite	<u>\$ 378,901.46</u>	<u>\$ 274,604.03</u>	<u>12.1</u>	<u>11.1</u>	<u>0.0</u>	<u>\$ 9,395.17</u>	<u>11.1</u>	<u>0.0</u>	<u>\$ 9,395.17</u>	<u>-</u>
E335 Miscellaneous Power Plant Equipment										
Hennepin Island	\$ 37,778.50	\$ 38,185.50	24.2	23.2	-30.0	\$ 470.97	23.2	-30.0	\$ 470.97	-
Upper Dam	23,046	23,553	24.2	23.2	-30.0	276	23.2	-30.0	276	-
Total/Composite	<u>\$ 60,824.27</u>	<u>\$ 61,738.34</u>	<u>(0.2)</u>	<u>(1.2)</u>	<u>0.0</u>	<u>\$ 747.12</u>	<u>(1.2)</u>	<u>0.0</u>	<u>\$ 747.12</u>	<u>-</u>
Total Hydro Production	<u>\$ 15,134,038.50</u>	<u>\$ 6,783,592.63</u>	<u>15.3</u>	<u>14.3</u>	<u>0.0 *</u>	<u>\$ 518,687.32</u>	<u>14.261</u>	<u>0.0 *</u>	<u>\$ 518,687.32</u>	<u>-</u>

* Composite Net Salvage % excludes E302

Electric and Gas Utilities Summary

	Plant Balance 1/1/2011 (1)	Reserve Balance 1/1/2011 (2)	Present				Proposed			Proposed
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	Less Present Expense (10)
E340.1 Wind Rights										
Grand Meadow Wind Project	\$ 8,686,818	\$ 737,107	24.9	23.9	0.0	\$ 332,624	23.9	0.0	\$ 332,624	-
Nobles Wind Project	1,678,031	1,580	25.0 *	24.9	0.0	67,327	24.9	0.0	67,327	-
Total/Composite	\$ 10,364,849	\$ 738,687	25.0	24.1	0.0	\$ 399,951	24.1	0.0	\$ 399,951	-
E341 Structures & Improvements										
Angus C. Anson	\$ 7,432,379	\$ 4,306,859	25.4	24.4	-4.5	\$ 141,802	24.4	-4.5	\$ 141,802	-
Black Dog Unit 5	15,361,662	4,264,324	22.0	21.0	-8.3	589,160	21.0	-8.3	589,160	-
Blue Lake	1,587,263	1,168,499	25.4	24.4	-5.2	20,545	24.4	-5.2	20,545	-
Grand Meadow Wind Project	4,750,902	443,009	23.9	22.9	-8.7	206,167	22.9	-8.7	206,167	-
Granite City	1,241,718	1,719,994	3.0	2.0	-38.8	1,755	2.0	-38.8	1,755	-
High Bridge	70,376,563	6,351,879	28.4	27.4	-3.1	2,416,290	27.4	-3.1	2,416,290	-
Inver Hills	1,335,466	1,345,028	17.0	16.0	-11.0	8,584	16.0	-11.0	8,584	-
Key City	1,002,265	1,225,748	3.0	2.0	-38.6	81,695	2.0	-38.6	81,695	-
Nobles Wind Project	40,765,181	56,196	25.0 *	24.9	-8.7	1,777,332	24.9	-8.7	1,777,332	-
Riverside	48,784,065	20,010,299	29.2	28.2	-5.0	1,106,843	28.2	-5.0	1,106,843	-
Total/Composite	\$ 192,637,464	\$ 40,891,834	24.9	23.9	0.0	\$ 6,350,173	23.9	0.0	\$ 6,350,173	-
E342 Fuel Holders, Producers & Accessories										
Angus C. Anson Unit 2 & 3	\$ 1,142,057	\$ 746,444	9.8	8.8	-4.4	\$ 50,666	8.8	-4.4	\$ 50,666	-
Black Dog Unit 5	3,032,172	810,920	22.0	21.0	-8.3	117,758	21.0	-8.3	117,758	-
Blue Lake Units 1 thru 4	1,311,529	1,239,027	3.0	2.0	-11.9	114,287	2.0	-11.9	114,287	-
Granite City	416,373	466,167	3.0	2.0	-38.8	55,880	2.0	-38.8	55,880	-
High Bridge	65,160,325	2,793,387	28.4	27.4	-3.1	2,349,887	27.4	-3.1	2,349,887	-
Inver Hills	2,903,525	2,240,049	17.0	16.0	-11.0	61,429	16.0	-11.0	61,429	-
Key City	242,384	300,822	3.0	2.0	-38.6	17,561	2.0	-38.6	17,561	-
Wind2Battery System	4,123,924	310,492	14.0	13.0	0.0	293,341	13.0	0.0	293,341	-
Total/Composite	\$ 78,332,288	\$ 8,907,308	23.7	22.7	0.0	\$ 3,060,809	22.7	0.0	\$ 3,060,809	-

Electric and Gas Utilities Summary

	Plant Balance 1/1/2011 (1)	Reserve Balance 1/1/2011 (2)	Present				Proposed			Proposed
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	Less Present Expense (10)
E344 Generators										
Alliant Tech	\$ 467,475	\$ 440,566	2.8	1.8	0.0	\$ 14,949	1.8	0.0	\$ 14,949	-
Angus C. Anson Unit 2 & 3	67,133,825	41,091,407	9.8	8.8	-4.4	3,295,035	8.8	-4.4	3,295,035	-
Angus C. Anson Unit 4	32,254,162	6,270,880	25.4	24.4	-4.5	1,124,374	24.4	-4.5	1,124,374	-
Black Dog Unit 5	95,398,444	21,200,734	22.0	21.0	-8.3	3,910,275	21.0	-8.3	3,910,275	-
Blue Lake Units 1 thru 4	21,096,786	21,451,787	3.0	2.0	-11.9	1,077,758	2.0	-11.9	1,077,758	-
Blue Lake Unit 7 & 8	59,829,027	11,628,578	25.4	24.4	-5.2	2,102,933	24.4	-5.2	2,102,933	-
Grand Meadow Wind Project	179,115,715	17,219,513	23.9	22.9	-8.7	7,750,186	22.9	-8.7	7,750,186	-
Granite City	6,286,537	7,033,989	3.0	2.0	-38.8	845,862	2.0	-38.8	845,862	-
High Bridge	185,013,895	31,249,748	28.4	27.4	-3.1	5,821,152	27.4	-3.1	5,821,152	-
Inver Hills	46,808,659	41,630,633	17.0	16.0	-11.0	645,436	16.0	-11.0	645,436	-
Key City	5,374,748	6,690,884	3.0	2.0	-38.6	379,259	2.0	-38.6	379,259	-
Nobles Wind Project	439,911,099	490,322	25.0 *	24.9	-8.7	19,184,460	24.9	-8.7	19,184,460	-
Riverside	197,870,481	7,323,264	29.2	28.2	-5.0	7,107,828	28.2	-5.0	7,107,828	-
United Hospital	2,031,625	1,498,870	7.7	6.7	0.0	79,516	6.7	0.0	79,516	-
Total/Composite	\$ 1,338,592,478	\$ 215,221,175	22.1	21.1	0.0	\$ 53,339,023	21.1	0.0	\$ 53,339,023	-
E345 Accessory Electric Equipment										
Angus C. Anson Unit 2 & 3	\$ 3,192,101	\$ 1,995,081	9.8	8.8	-4.4	\$ 151,986	8.8	-4.4	\$ 151,986	-
Angus C. Anson Unit 4	4,598,891	838,604	25.4	24.4	-4.5	162,592	24.4	-4.5	162,592	-
Black Dog Unit 5	8,852,114	2,212,567	22.0	21.0	-8.3	351,156	21.0	-8.3	351,156	-
Blue Lake Units 1 thru 4	1,390,203	1,376,252	3.0	2.0	-11.9	89,692	2.0	-11.9	89,692	-
Blue Lake Unit 7 & 8	7,849,102	1,513,437	25.4	24.4	-5.2	276,386	24.4	-5.2	276,386	-
Grand Meadow Wind Project	12,027,032	1,134,774	23.9	22.9	-8.7	521,337	22.9	-8.7	521,337	-
Granite City	586,508	582,220	3.0	2.0	-38.8	115,927	2.0	-38.8	115,927	-
High Bridge	50,345,016	3,016,987	28.4	27.4	-3.1	1,784,260	27.4	-3.1	1,784,260	-
Inver Hills	2,963,302	1,866,243	17.0	16.0	-11.0	88,939	16.0	-11.0	88,939	-
Key City	1,702,722	2,086,070	3.0	2.0	-38.6	136,951	2.0	-38.6	136,951	-
Nobles Wind Project	29,661,156	32,940	25.0 *	24.9	-8.7	1,293,524	24.9	-8.7	1,293,524	-
Riverside	39,307,571	3,353,838	29.2	28.2	-5.0	1,344,649	28.2	-5.0	1,344,649	-
Total/Composite	\$ 162,475,718	\$ 20,009,013	23.6	22.6	0.0	\$ 6,317,398	22.6	0.0	\$ 6,317,398	-

Electric and Gas Utilities Summary

	Plant Balance 1/1/2011 (1)	Reserve Balance 1/1/2011 (2)	Present				Proposed			Proposed
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	Less Present Expense (10)
E346 Miscellaneous Power Plant Equipment										
Angus C. Anson Unit 2 & 3	\$ 2,506,602	\$ 774,966	9.8	8.8	-4.4	\$ 209,310	8.8	-4.4	\$ 209,310	-
Black Dog Unit 5	1,276,475	372,798	22.0	21.0	-8.3	48,077	21.0	-8.3	48,077	-
Blue Lake Units 1 thru 4	424,921	414,798	3.0	2.0	-11.9	30,345	2.0	-11.9	30,345	-
Blue Lake Unit 7 & 8	29,932	1,473	25.4	24.4	-5.2	1,230	24.4	-5.2	1,230	-
Grand Meadow Wind Project	207,761	19,955	23.9	22.9	-8.7	8,990	22.9	-8.7	8,990	-
Granite City	13,279	15,048	3.0	2.0	-38.8	-	2.0	-38.8	-	-
High Bridge	6,293,771	321,128	28.4	27.4	-3.1	225,100	27.4	-3.1	225,100	-
Inver Hills	624,934	590,323	17.0	16.0	-11.0	6,460	16.0	-11.0	6,460	-
Key City	277,794	342,460	3.0	2.0	-38.6	21,281	2.0	-38.6	21,281	-
Nobles Wind Project	627,971	806	25.0 *	24.9	-8.7	27,381	24.9	-8.7	27,381	-
Riverside	9,319,825	4,352,725	29.2	28.2	-5.0	192,663	28.2	-5.0	192,663	-
Total/Composite	\$ 21,603,267	\$ 7,206,480	19.7	18.7	0.0	\$ 770,838	18.7	0.0	\$ 770,838	-
Total Other Production	\$ 1,804,006,063	\$ 292,974,497	22.5	21.5	0.0	\$ 70,170,865	21.5	0.0	\$ 70,170,865	-

* Remaining Life (Yrs) from In-Service Date

Electric and Gas Utilities Summary

	Plant Balance 12/15/2011 (1)	Reserve Balance 12/15/2011 (2)	Present			Proposed			Proposed Less Present Expense (10)	
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) (4)	Net Salv % (5)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)		
E340.1-346										
Merricourt Wind Project	\$ 400,037,910	-	N/A	N/A	N/A	-	25.0	-8.7	\$ 724,735	\$ 724,735
Total	\$ 400,037,910	-	-	-	-	-	25.0	0.0	\$ 724,735	\$ 724,735

Electric and Gas Utilities Summary

	Plant Balance 1/1/2011 (1)	Reserve Balance 1/1/2011 (2)	Present				Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
G305 Structures & Improvements										
Maplewood	\$ 952,430	\$ 815,079	10.0	9.0	-17.0	\$ 33,252	9.0	-17.0	\$ 33,252	-
Sibley	776,690	712,762	10.0	9.0	-1.0	7,966	9.0	-1.0	7,966	-
Wescott	781,243	728,989	10.0	9.0	-3.0	8,410	9.0	-3.0	8,410	-
Total/Composite	<u>\$ 2,510,364</u>	<u>\$ 2,256,830</u>	<u>6.1</u>	<u>5.1</u>	<u>0.0</u>	<u>\$ 49,628</u>	<u>5.1</u>	<u>0.0</u>	<u>\$ 49,628</u>	<u>-</u>
G311 LP Gas Equipment										
Maplewood	\$ 3,694,841	\$ 2,676,866	10.0	9.0	8.0	\$ 80,265	9.0	8.0	\$ 80,265	-
Sibley	3,863,893	2,866,192	10.0	9.0	8.0	76,510	9.0	8.0	76,510	-
Wescott	4,577,830	3,684,041	10.0	9.0	1.0	94,223	9.0	1.0	94,223	-
Total/Composite	<u>\$ 12,136,565</u>	<u>\$ 9,227,100</u>	<u>12.6</u>	<u>11.6</u>	<u>0.0</u>	<u>\$ 250,999</u>	<u>11.6</u>	<u>0.0</u>	<u>\$ 250,999</u>	<u>-</u>
G320 Other Equipment										
Maplewood	\$ 203,004	\$ 192,856	10.0	9.0	0.0	\$ 1,128	9.0	0.0	\$ 1,128	-
Sibley	331,550	244,810	10.0	9.0	-1.0	10,006	9.0	-1.0	10,006	-
Wescott	227,226	204,281	10.0	9.0	3.0	1,792	9.0	3.0	1,792	-
Total/Composite	<u>\$ 761,781</u>	<u>\$ 641,947</u>	<u>10.3</u>	<u>9.3</u>	<u>0.0</u>	<u>\$ 12,926</u>	<u>9.3</u>	<u>0.0</u>	<u>\$ 12,926</u>	<u>-</u>
Total Gas Production	<u>\$ 15,408,709</u>	<u>\$ 12,125,877</u>	<u>11.5</u>	<u>10.5</u>	<u>0.0</u>	<u>\$ 313,552</u>	<u>10.5</u>	<u>0.0</u>	<u>\$ 313,552</u>	<u>-</u>

Electric and Gas Utilities Summary

	Plant Balance 1/1/2011 (1)	Reserve Balance 1/1/2011 (2)	Present				Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
G361 Structures & Improvements										
Wescott	\$ 4,835,412	\$ 4,669,609	8.0	7.0	-10.0	\$ 92,763	7.0	-10.0	\$ 92,763	-
G362 Gas Holders										
Wescott	8,169,167	7,127,400	8.0	7.0	5.0	90,473	7.0	5.0	90,473	-
G363 Purification Equipment										
Wescott	1,023,738	921,227	8.0	7.0	1.0	13,182	7.0	1.0	13,182	-
G363.1 Liquefaction Equipment										
Wescott	2,904,069	2,099,988	8.0	7.0	2.0	106,571	7.0	2.0	106,571	-
G363.2 Vaporizing Equipment										
Wescott	9,087,322	4,193,640	18.0	17.0	2.0	277,173	17.0	2.0	277,173	-
G363.3 Compressor Equipment										
Wescott	4,191,917	3,903,591	8.0	7.0	2.0	29,212	7.0	2.0	29,212	-
G363.4 Measuring & Regulating Equipment										
Wescott	45,363	40,815	8.0	7.0	6.0	261	7.0	6.0	261	-
G363.5 Other Equipment										
Wescott	3,873,301	2,966,371	8.0	7.0	0.0	129,562	7.0	0.0	129,562	-
Total Gas Storage	\$ 34,130,289	\$ 25,922,641	12.1	11.1	0.0	\$ 739,197	11.1	0.0	\$ 739,197	-

FERC Account	Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
Steam							
310	Land & Land Rights - Fee	\$ 8,888,842	\$ 68,302	\$ -	\$ -	\$ -	\$ 8,957,144
310	Land & Land Rights - Other	9,856	-	-	-	-	9,856
311	Structures & Improvements	289,276,619	9,178,415	-	(1,164,893)	-	297,290,142
312	Boiler Plant Equipment	1,251,667,246	37,722,502	(83,311)	(579,062)	-	1,288,727,375
314	Turbogenerator Units	282,172,641	1,249,076	-	-	-	283,421,717
315	Accessory Electric Equipment	160,488,938	404,896	(55,880)	-	-	160,837,955
316	Miscellaneous Power Plant Equipment	46,945,140	980,571	-	-	-	47,925,711
		<u>\$ 2,039,449,283</u>	<u>\$ 49,603,763</u>	<u>\$ (139,191)</u>	<u>\$ (1,743,955)</u>	<u>\$ -</u>	<u>\$ 2,087,169,899</u>
Nuclear							
302	Franchises & Consents	\$ 32,257,984	\$ 30,676,456	\$ -	\$ -	\$ -	\$ 62,934,440
320	Land & Land Rights - Fee	1,168,737	-	(16,061)	-	-	1,152,676
320	Land and Land Rights - Other	1,729	-	-	-	-	1,729
321	Structures & Improvements	369,866,448	7,480,319	(25,052)	-	-	377,321,715
322	Reactor Plant Equipment	887,385,481	48,478,686	(1,270,050)	-	-	934,594,117
323	Turbogenerator Units	282,301,035	2,035,122	(8,577,168)	-	-	275,758,989
324	Accessory Electric Equipment	238,691,896	1,235,195	(153,327)	-	-	239,773,764
325	Miscellaneous Power Plant Equipment	125,802,660	5,769,299	(7,504)	-	-	131,564,455
		<u>\$ 1,937,475,971</u>	<u>\$ 95,675,077</u>	<u>\$ (10,049,162)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,023,101,885</u>
Hydro							
302	Franchises & Consents	\$ 2,857,039	\$ -	\$ -	\$ -	\$ -	\$ 2,857,039
330	Land & Land Rights - Fee	298,638	-	-	-	-	298,638
330	Land & Land Rights - Other	1,400,213	-	-	-	-	1,400,213
331	Structures & Improvements	544,221	-	-	-	-	544,221
332	Reservoirs, Dams & Waterways	6,856,488	92,072	-	-	-	6,948,561
333	Water Wheels, Turbines & Generators	2,349,525	2,278,497	-	-	-	4,628,021
334	Accessory Electric Equipment	378,901	-	-	-	-	378,901
335	Miscellaneous Power Plant Equipment	60,824	-	-	-	-	60,824
		<u>\$ 14,745,849</u>	<u>\$ 2,370,569</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,116,418</u>
Other							
340	Land & Land Rights - Fee	\$ 4,965,565	\$ -	\$ -	\$ -	\$ -	\$ 4,965,565
340	Land & Land Rights - Other	10,368,887	-	-	-	-	10,368,887
340	Wind Rights	8,686,818	1,678,031	-	-	-	10,364,849
341	Structures & Improvements	150,297,447	46,702,556	(763,693)	(3,490,610)	-	192,745,699
342	Fuel Holders, Producers & Accessories	76,871,201	1,461,087	-	-	-	78,332,288
344	Generators	917,373,436	443,723,677	(22,783,115)	584,619	-	1,338,898,616
345	Accessory Electric Equipment	143,751,997	32,138,591	(13,023,362)	(391,508)	-	162,475,718
346	Miscellaneous Power Plant Equipment	21,376,455	(4,110,243)	(704,400)	5,041,454	-	21,603,267
		<u>\$ 1,333,691,805</u>	<u>\$ 521,593,698</u>	<u>\$ (37,274,570)</u>	<u>\$ 1,743,955</u>	<u>\$ -</u>	<u>\$ 1,819,754,889</u>
Utility Total		<u>\$ 5,325,362,908</u>	<u>\$ 669,243,106</u>	<u>\$ (47,462,923)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,947,143,092</u>

FERC Account	Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
Production							
304	Land & Land Rights - Fee	\$ 787,290	\$ -	\$ -	\$ -	\$ -	\$ 787,290
304	Land & Land Rights - Other	34,537	-	-	-	-	34,537
305	Structures & Improvements	2,714,889	-	(6,624)	-	-	2,708,265
311	LP Gas Equipment	13,178,613	113,422	(1,325)	-	-	13,290,710
320	Other Equipment	740,160	30,289	-	-	-	770,450
		<u>\$ 17,455,490</u>	<u>\$ 143,712</u>	<u>\$ (7,949)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,591,253</u>
Storage							
360	Land & Land Rights - Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
360	Land & Land Rights - Other	11,264	-	-	-	-	11,264
361	Structures & Improvements	4,830,641	4,771	-	-	-	4,835,412
362	Gas Holders	8,169,167	-	-	-	-	8,169,167
363	Purification Equipment	1,023,738	-	-	-	-	1,023,738
363.1	Liquefaction Equipment	2,904,069	-	-	-	-	2,904,069
363.2	Vaporizing Equipment	9,087,322	-	-	-	-	9,087,322
363.3	Compressor Equipment	4,191,917	-	-	-	-	4,191,917
363.4	Measuring & Regulating Equipment	45,363	-	-	-	-	45,363
363.5	Other Equipment	3,651,313	253,249	(31,261)	-	-	3,873,301
		<u>\$ 33,914,794</u>	<u>\$ 258,020</u>	<u>\$ (31,261)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,141,553</u>
Utility Total		<u>\$ 51,370,284</u>	<u>\$ 401,732</u>	<u>\$ (39,210)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 51,732,806</u>

* Retirement Reconciliation:

Majority of retirements in Nuclear Production relate to the retirement of assets at the Monticello plant (\$9.9 million).
All retirements in Other Production relate to the retirement of assets at the Riverside production plant.

** Plant Transfer Reconciliation

Majority of transfers in Steam Production relate to the completion of transfers from Riverside Steam to the Riverside Other production plant under MERP (\$1.2 million) and from High Bridge Steam to High Bridge Other production plant under MERP (\$580 thousand).
Majority of transfers in Other Production due to reclassification of assets due to unitization (pricing assets from FERC Acct 106 to FERC Acct 101) of \$5.0 million from FERC Acct 341 to FERC Acct 346 - Riverside other production plant.

Northern States Power Company
2010 Analysis of Depreciation Reserve
Electric Utility

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FERC Account	Account Description	Beginning Balance	Credits		Debits		Transfers Adjustment and Other Credits (Debits)	Ending Balance
			Accruals	Gross Salvage	Retirements	Cost of Removal		
Steam								
311	Structures & Improvements	\$ 236,606,065	\$ 4,277,765	\$ -	\$ -	\$ -	\$ 143,851	\$ 241,027,681
312	Boiler Plant Equipment	625,688,666	41,230,598	9,935	83,311	176,473	-	666,669,415
314	Turbogenerator Units	149,091,367	10,530,780	-	-	-	-	159,622,147
315	Accessory Electric Equipment	83,361,845	5,648,917	-	55,880	10,013	-	88,944,869
316	Miscellaneous Power Plant Equipment	32,282,694	1,087,088	-	-	-	-	33,369,782
		<u>\$ 1,127,030,637</u>	<u>\$ 62,775,147</u>	<u>\$ 9,935</u>	<u>\$ 139,191</u>	<u>\$ 186,486</u>	<u>\$ 143,851</u>	<u>\$ 1,189,633,894</u>
Nuclear								
302	Franchises & Consents	\$ 3,734,040	\$ 1,562,371	\$ -	\$ -	\$ -	\$ -	\$ 5,296,411
321	Structures & Improvements	272,799,232	5,504,392	-	25,052	112,111	-	278,166,461
322	Reactor Plant Equipment	589,329,091	19,511,282	-	1,270,050	1,000,190	-	606,570,132
323	Turbogenerator Units	164,610,807	6,771,750	-	8,577,168	1,060,253	-	161,745,136
324	Accessory Electric Equipment	185,035,129	3,535,499	-	153,327	-	-	188,417,301
325	Miscellaneous Power Plant Equipment	98,787,802	1,608,541	-	7,504	-	-	100,388,839
		<u>\$ 1,314,296,100</u>	<u>\$ 38,493,835</u>	<u>\$ -</u>	<u>\$ 10,033,101</u>	<u>\$ 2,172,554</u>	<u>\$ -</u>	<u>\$ 1,340,584,280</u>
Hydro								
302	Franchises & Consents	\$ 275,373	\$ 106,828	\$ -	\$ -	\$ -	\$ -	\$ 382,201
331	Structures & Improvements	574,772	5,178	-	-	-	-	579,950
332	Reservoirs, Dams & Waterways	4,359,857	188,387	-	-	-	-	4,548,244
333	Water Wheels, Turbines & Generators	1,109,709	151,309	-	-	-	-	1,261,018
334	Accessory Electric Equipment	265,195	9,409	-	-	-	-	274,604
335	Miscellaneous Power Plant Equipment	60,990	748	-	-	-	-	61,738
		<u>\$ 6,645,896</u>	<u>\$ 461,858</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,107,754</u>
Other								
340	Wind Rights	\$ 389,958	\$ 348,729	\$ -	\$ -	\$ -	\$ -	\$ 738,687
341	Structures & Improvements	37,580,586	4,695,500	-	763,693	187,859	(281,171)	41,043,363
342	Fuel Holders, Producers & Accessories	5,852,198	3,055,110	-	-	-	-	8,907,308
344	Generators	203,130,433	33,628,438	-	22,783,115	30,965	1,582,526	215,527,317
345	Accessory Electric Equipment	28,005,379	5,036,542	-	13,023,362	-	(9,550)	20,009,009
346	Miscellaneous Power Plant Equipment	7,157,383	614,505	-	704,400	3,500	142,491	7,206,480
		<u>\$ 282,115,937</u>	<u>\$ 47,378,824</u>	<u>\$ -</u>	<u>\$ 37,274,570</u>	<u>\$ 222,323</u>	<u>\$ 1,434,297</u>	<u>\$ 293,432,164</u>
Utility Total		<u>\$ 2,730,088,570</u>	<u>\$ 149,109,664</u>	<u>\$ 9,935</u>	<u>\$ 47,446,862</u>	<u>\$ 2,581,363</u>	<u>\$ 1,578,148</u>	<u>\$ 2,830,758,093</u>

FERC Account	Account Description	Beginning Balance	Credits		Debits		Transfers Adjustments and Other Credits (Debits)	Ending Balance
			Accruals	Gross Salvage	Retirements	Cost of Removal		
Production								
305	Structures & Improvements	\$ 2,436,970	\$ 54,071	\$ -	\$ 6,624	\$ -	\$ -	\$ 2,484,417
311	LP Gas Equipment	10,013,245	322,123	-	1,325	12,980	740	10,321,802
320	Other Equipment	641,739	10,872	-	-	-	-	652,611
		\$ 13,091,954	\$ 387,065	\$ -	\$ 7,949	\$ 12,980	\$ 740	\$ 13,458,830
Storage								
361	Structures & Improvements	\$ 4,580,638	\$ 91,969	\$ -	\$ -	\$ 2,999	\$ -	\$ 4,669,609
362	Gas Holders	7,036,928	90,473	-	-	-	-	7,127,400
363	Purification Equipment	935,738	9,720	-	-	-	-	945,458
363.1	Liquefaction Equipment	1,993,416	106,571	-	-	-	-	2,099,988
363.2	Vaporizing Equipment	3,916,841	277,172	-	-	373	-	4,193,640
363.3	Compressor Equipment	3,874,379	29,212	-	-	-	-	3,903,591
363.4	Measuring & Regulating Equipment	40,555	261	-	-	-	-	40,815
363.5	Other Equipment	2,901,244	124,029	-	31,261	27,642	-	2,966,371
		\$ 25,279,739	\$ 729,408	\$ -	\$ 31,261	\$ 31,014	\$ -	\$ 25,946,872
Utility Total		\$ 38,371,693	\$ 1,116,473	\$ -	\$ 39,210	\$ 43,994	\$ 740	\$ 39,405,702

* Retirement Reconciliation:

Majority of retirements in Nuclear Production relate to the retirements of reactor equipment (\$1.2 million) and turbogenerator equipment (\$8.5 million) for the Monticello plant
Majority of retirements in Other Production relate to the retirements of generator equipment (\$22.8 million) and accessory electric equipment (\$13.0 million) for the Riverside plant

Northern States Power Company
2010 Summary of Annual Depreciation Accruals
Electric Utility

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FERC Account	Account Description	Beginning Plant Balance	Est. Future Net Salvage		Beginning Depreciation Reserve	Net Balance	Depr Life (Yrs)	Annual Accrual	Reserve Ratio
			%	Amount					
Steam									
311	Structures & Improvements	\$ 289,276,619	-7.3%	\$ (21,253,732)	\$ 236,606,065	\$ 73,924,286	18.6	\$ 4,277,765	76.19%
312	Boiler Plant Equipment	1,251,667,246	-7.0%	(87,562,886)	625,688,666	713,541,466	17.5	41,230,598	46.72%
314	Turbogenerator Units	282,172,641	-7.7%	(21,596,647)	149,091,367	154,677,921	14.5	10,530,780	49.08%
315	Accessory Electric Equipment	160,488,938	-6.6%	(10,601,899)	83,361,845	87,728,993	15.3	5,648,917	48.72%
316	Miscellaneous Power Plant Equipment	46,945,140	-6.7%	(3,136,921)	32,282,694	17,799,367	15.6	1,087,088	64.46%
								\$ 62,775,147	
Nuclear									
302	Franchises & Consents	\$ 32,257,984	0%	\$ -	\$ 3,734,040	\$ 28,523,944	16.9	\$ 1,562,371	11.58%
321	Structures & Improvements	369,866,448	0%	-	272,799,232	97,067,216	18.4	5,504,392	73.76%
322	Reactor Plant Equipment	887,385,481	0%	-	589,329,091	298,056,391	16.1	19,511,282	66.41%
323	Turbogenerator Units	282,301,035	0%	-	164,610,807	117,690,228	17.6	6,771,750	58.31%
324	Accessory Electric Equipment	238,691,896	0%	-	185,035,129	53,656,766	15.3	3,535,499	77.52%
325	Miscellaneous Power Plant Equipment	125,802,660	0%	-	98,787,802	27,014,858	16.7	1,608,540	78.53%
								\$ 38,493,834	
Hydro									
302	Franchises & Consents	\$ 2,857,039	0%	\$ -	\$ 275,373	\$ 2,581,666	24.2	\$ 106,828	9.64%
331	Structures & Improvements	544,221	-30.0%	(163,266)	574,772	132,716	24.2	5,178	81.24%
332	Reservoirs, Dams & Waterways	6,856,488	-30.0%	(2,056,946)	4,359,857	4,553,578	24.2	188,387	48.91%
333	Water Wheels, Turbines & Generators	2,349,525	-30.0%	(704,857)	1,109,709	1,944,673	24.2	151,309	36.33%
334	Accessory Electric Equipment	378,901	-30.0%	(113,670)	265,195	227,377	24.2	9,409	53.84%
335	Miscellaneous Power Plant Equipment	60,824	-30.0%	(18,247)	60,990	18,081	24.2	748	77.13%
								\$ 461,858	
Other									
340	Wind Rights	\$ 8,686,818	0%	\$ -	\$ 389,958	\$ 8,296,860	25.0	\$ 348,729	N/A
341	Structures & Improvements	150,297,447	-4.6%	(6,904,214)	37,580,586	119,621,075	26.3	4,695,500	23.91%
342	Fuel Holders, Producers & Accessories	76,871,201	-3.9%	(2,995,517)	5,852,198	74,014,520	24.7	3,055,110	7.33%
344	Generators	917,373,436	-3.7%	(33,796,955)	203,130,433	748,039,958	23.0	33,628,438	21.36%
345	Accessory Electric Equipment	143,751,997	-3.4%	(4,886,130)	28,005,379	120,632,748	24.4	5,036,542	18.84%
346	Miscellaneous Power Plant Equipment	21,376,455	-3.1%	(654,162)	7,157,383	14,873,234	20.5	614,505	32.49%
								\$ 47,378,824	
Utility Total								\$ 149,109,663	

Northern States Power Company
2010 Summary of Annual Depreciation Accruals
Gas Utility

FERC Account	Account Description	Beginning Plant Balance	Est. Future Net Salvage		Beginning Depreciation Reserve	Net Balance	Depr Life (Yrs)	Annual Accrual	Reserve Ratio
			%	Amount					
Production									
305	Structures & Improvements	\$ 2,714,889	-8.2%	\$ (223,349)	\$ 2,436,970	\$ 501,268	10.0	\$ 54,071	82.94%
311	LP Gas Equipment	13,178,613	5.3%	694,961	10,013,245	2,470,407	10.0	322,123	80.21%
320	Other Equipment	740,160	0.2%	1,448	641,739	96,973	10.0	10,872	86.87%
								\$ 387,065	
Storage									
361	Structures & Improvements	\$ 4,830,641	-10%	\$ (483,064)	\$ 4,580,638	\$ 733,067	8.0	\$ 91,969	86.20%
362	Gas Holders	8,169,167	5%	408,458	7,036,928	723,781	8.0	90,473	90.67%
363	Purification Equipment	1,023,738	1%	10,237	935,738	77,762	8.0	9,720	92.33%
363	Liquefaction Equipment	2,904,069	2%	58,081	1,993,416	852,571	8.0	106,571	70.04%
363	Vaporizing Equipment	9,087,322	2%	181,746	3,916,841	4,988,734	18.0	277,172	43.98%
363	Compressor Equipment	4,191,917	2%	83,838	3,874,379	233,699	8.0	29,212	94.31%
363	Measuring & Regulating Equipment	45,363	6%	2,722	40,555	2,087	8.0	261	95.11%
363	Other Equipment	3,651,313	0%	-	2,901,244	750,069	8.0	124,029	79.46%
								\$ 729,408	
Utility Total								\$ 1,116,473	

Electric Utility

Electric Production Plant Facility	Proposed Depreciation Life on Current Investment	Resource Planning Period (2011-2015) Resource Planning/Modeling End of Life	Rationale for Difference Between Depreciation Life and Resource Planning Period
Black Dog 3 & 4	5	2013 (End of Coal Use) 2015 (End of Gas Use)	Proposed plan is to discontinue coal firing at Units 3 and 4 in 2013, while continuing to make the units available on natural gas until 2015. A proposed new combined cycle unit would be built on the reclaimed coal yard to be completed early 2016. Units 3 and 4 would then come offline and be removed once the new combined cycle unit comes online. We are proposing to extend the life of Black Dog 3 & 4 to 5 years to reflect this replacement strategy.
High Bridge	27.4	Beyond the end of resource planning period (38yrs 2049)	In-Service date for the rebuilt plant was May 2008. Approved initial remaining book life for High Bridge plant was 30 years. No discussion of plans for the next 15 years are included in the Resource Plan. However, the Resource Plan model uses a 39 year study period. As both the actual depreciation life and study period are beyond the 15 year Resource Planning Period, we see no need for further reconciliation at this time.
Allen S. King	26.5	Beyond the end of resource planning period (38yrs 2049)	In-Service date for the rebuilt plant was July 2007. Approved initial remaining book life for King was 30 years. No discussion of plans for the next 15 years are included in the Resource Plan. However, the Resource Plan model uses a 39 year study period. As both the actual depreciation life and study period are beyond the 15 year Resource Planning Period, we see no need for further reconciliation at this time.
Minnesota Valley	6.5	0	A 7.6 year remaining life and -101.9% net salvage recovery of demolition cost was approved in Docket No. E,G002/D-10-173. While the site is still considered of value, no discussion of future production plans was included in the Resource Plan, as no capacity is currently being received from this plant and thus it was not considered a resource.
Red Wing	7	(6yrs 2017)	Depreciation life for the current investment is tied to a contract to burn refuse-derived fuel (RDF). The Company entered into a "Refuse Derived Fuel Supply Agreement" effective January 1, 2007 for an initial term of 6-years with a "follow-on term" of 5-years. With this supply agreement, the depreciation recovery period will support the planning period. As options are exercised the remaining life will be re-evaluated. No discussions of plans for the plant were included in the Resource Plan.
Riverside MERP (Other Production)	28.2	Beyond the end of resource planning period (38yrs 2049)	In-Service date for the rebuilt plant was March 2009. Approved initial remaining book life for Riverside plant was 30 years. No discussion of plans for the next 15 years are included in the Resource Plan. However, the Resource Plan model uses a 39 year study period. As both the actual depreciation life and study period are beyond the 15 year Resource Planning Period, we see no need for further reconciliation at this time.
Sherco 1 & 2	12	Beyond the end of resource planning period (38yrs 2049)	No concrete discussions of future plans for Sherco Units 1 & 2 are included in the resource plan. However, it was noted that towards the end of the planning period, Sherco Units 1 & 2 will reach the end of their current life. As was mentioned in the Resource Plan filing, the Company plans on conducting a comprehensive life cycle management study for Sherco Units 1 and 2 over the next two or three years. At this time, the exact completion date of this study is unknown. For planning purposes, use of both units beyond the length of the resource planning period is expected. Pending the outcome of the comprehensive life cycle management study, we see no need for further reconciliation at this time.
Sherco 3	22	Beyond the end of resource planning period (38yrs 2049)	No discussion of plans for the next 15 years are included in the resource plan. As both the actual depreciation life and study period are beyond the 15 year Resource Planning Period, we see no need for further reconciliation at this time.
Wilmarth	7	6	See Red Wing above.
Monticello	19.8	Beyond the end of resource planning period (18yrs 2029)	The 20 year depreciation life extension until September 2030 was granted by the MPUC on Sept. 21, 2007. (Operation life of plant is dependent on length of NRC operating license.) No discussion of plans for the next 15 years are included in the Resource Plan. As both the actual depreciation life and study period are beyond the 15 year Resource Planning Period, we see no need for further reconciliation at this time.

Electric Utility

Electric Production Plant Facility	Proposed Depreciation Life on Current Investment	Resource Planning Period (2011-2015) Resource Planning/Modeling End of Life	Rationale for Difference Between Depreciation Life and Resource Planning Period
Prairie Island	23.3	Beyond the end of resource planning period (Unit 1 22yrs 2033) (Unit 2 23yrs 2034)	A request for license extension for an additional 20 years to the NRC is currently in process and will likely be decided sometime in 2011. A 10-year life extension was approved in the 2008 electric rate case (Docket No. E002/GR-08-1065). With the license extensions anticipated approval, the Company is requesting to extend the life an additional 10 years to reflect the full 20-year effect of the license extension in this 2011 remaining life filing. Thus, the remaining life of Prairie Island would be 23.3 years at January 1, 2011 based on the entire license extension to 2033 for Unit 1 and 2034 for Unit 2.
Hennepin Island	23.2	Beyond the end of resource planning period (38yrs 2049)	The depreciation period is tied to the FERC operating license which extends the life well beyond the planning period. As both the actual depreciation life and study period are beyond the 15 year Resource Planning Period, we see no need for further reconciliation at this time.
Angus C. Anson Unit 2 & 3	8.8	(10yrs 2021)	There was no discussion of plans for the next 15 years included in the resource plan. The depreciation life is shorter to assure the current investment is recovered in the event a new asset is put in place of the existing one. Either way, the capacity at this site will be maintained.
Angus C. Anson Unit 4	24.4	Beyond the end of resource planning period (24yrs 2035)	Unit 4 was given a 30 year life as a new unit in 2005. There was no discussion of plans for the next 15 years included in the resource plan. Use of plant beyond the length of the resource planning period is likely.
Black Dog 5	21	Beyond the end of resource planning period (21yrs 2032)	Unit 5 was given a 30.4 year life as a new unit in 2002. There was no discussion of plans for the next 15 years included in the resource plan. Use of plant beyond the length of the resource planning period is likely.
Blue Lake Unit 1 thru 4	2	Beyond the end of resource planning period (19yrs 2030)	No definitive timetable for use of these units for the next 15 years is included in the resource plan. The Company has concluded it is economically prudent to increase inspections and maintenance of these units to keep them in service throughout the planning period. The depreciation life is shorter to assure the current investment is recovered in the event the Company does not choose to operate the facility beyond the current depreciable remaining life.
Blue Lake Unit 7 & 8	24.4	Beyond the end of resource planning period (24yrs 2035)	Units 7 & 8 were given 30.4 year lives as new units in 2005. There was no discussion of plans for the next 15 years included in the resource plan. Use of plant beyond the length of the resource planning period is likely.
Grand Meadow Wind Project	22.9	Beyond the end of resource planning period (22yrs 2033)	Wind Farm had an in-service date of November 2008 and was given a 25 year initial remaining life. No discussion of plans for the next 15 years are included in the resource plan. Use of plant beyond the length of the resource planning period is likely.
Granite City	2	(7yrs 2018)	Plan is to retire plant in 2018. Because Granite City has been identified as a critical resource in the Company's system restoration plan, alternatives to Granite City will be evaluated prior to retirement. The depreciation life is shorter to assure the current investment is recovered in the event the Company does not choose to operate the facility beyond the current depreciable remaining life.
Inver Hills	16	Beyond the end of resource planning period (37yrs 2047)	No definitive timetable for use of these units for the next 15 years is included in the resource plan. The Company has concluded it is economically prudent to increase inspections and maintenance of these units to keep them in service throughout the planning period. The depreciation life is shorter to assure the current investment is recovered in the event the Company does not choose to operate the facility beyond the current depreciable remaining life.

Electric Steam Production

Account	Description	Remaining Life					Net Salvage				
		Current Approved (Jan. 1, 2010) (Yrs)	Proposed (Jan. 1, 2011) (Yrs)	Latest Life Change (Docket #)	Life Change (Yrs)	Number of Changes in the Last Five Years	Current Approved (Jan 1 2010) (%)	Proposed (Jan 1, 2011) (%)	Latest Change (Docket #)	Net Salvage Change (%)	Number of Changes in the Last Five Years
Black Dog											
E311	Structures & Improvements	22.0	21.0	EG002-D-99-173	4.9	0	-8.3	-8.3	EG002-D-10-173	21.7	1
<i>E312</i>	<i>Boiler Plant Equipment</i>	<i>3.0</i>	<i>5.0</i>	EG002-D-05-288	5.0	0	-18.0	-18.0	EG002-D-10-173	-18.0	1
<i>E314</i>	<i>Turbogenerator Units</i>	<i>3.0</i>	<i>5.0</i>	EG002-D-05-288	5.0	0	-18.0	-18.0	EG002-D-10-173	-18.0	1
<i>E315</i>	<i>Accessory Electric Equipment</i>	<i>3.0</i>	<i>5.0</i>	EG002-D-05-288	5.0	0	-18.0	-18.0	EG002-D-10-173	-18.0	1
<i>E316</i>	<i>Miscellaneous Power Plant Equipment</i>	<i>3.0</i>	<i>5.0</i>	EG002-D-05-288	5.0	0	-18.0	-18.0	EG002-D-10-173	-18.0	1
Allen S. King											
E311	Structures & Improvements	27.5	26.5	EG002-D-07-251	23.5	1	-5.5	-5.5	EG002-D-10-173	34.5	1
E312	Boiler Plant Equipment	27.5	26.5	EG002-D-07-251	23.5	1	-5.5	-5.5	EG002-D-10-173	-5.5	1
E314	Turbogenerator Units	27.5	26.5	EG002-D-07-251	23.5	1	-5.5	-5.5	EG002-D-10-173	-5.5	1
E315	Accessory Electric Equipment	27.5	26.5	EG002-D-07-251	23.5	1	-5.5	-5.5	EG002-D-10-173	-5.5	1
E316	Miscellaneous Power Plant Equipment	27.5	26.5	EG002-D-07-251	23.5	1	-5.5	-5.5	EG002-D-10-173	-5.5	1
Minnesota Valley											
E311	Structures & Improvements	7.5	6.5	EG002-D-05-288	12.5	0	-101.9	-101.9	EG002-D-10-173	-31.9	1
E312	Boiler Plant Equipment	7.5	6.5	EG002-D-05-288	12.5	0	-101.9	-101.9	EG002-D-10-173	-31.9	1
E314	Turbogenerator Units	7.5	6.5	EG002-D-05-288	12.5	0	-101.9	-101.9	EG002-D-10-173	-31.9	1
E315	Accessory Electric Equipment	7.5	6.5	EG002-D-05-288	12.5	0	-101.9	-101.9	EG002-D-10-173	-31.9	1
E316	Miscellaneous Power Plant Equipment	7.5	6.5	EG002-D-05-288	12.5	0	-101.9	-101.9	EG002-D-10-173	-31.9	1
Red Wing											
E311	Structures & Improvements	8.0	7.0	EG002-D-10-173	5.0	2	-23.3	-23.3	EG002-D-10-173	11.7	1
E312	Boiler Plant Equipment	8.0	7.0	EG002-D-10-173	5.0	2	-23.3	-23.3	EG002-D-10-173	-23.3	1
E314	Turbogenerator Units	8.0	7.0	EG002-D-10-173	5.0	2	-23.3	-23.3	EG002-D-10-173	-23.3	1
E315	Accessory Electric Equipment	8.0	7.0	EG002-D-10-173	5.0	2	-23.3	-23.3	EG002-D-10-173	-23.3	1
E316	Miscellaneous Power Plant Equipment	8.0	7.0	EG002-D-10-173	5.0	2	-23.3	-23.3	EG002-D-10-173	-23.3	1

Note: Xcel Energy proposed changes are indicated in *italics and bold*. All other life changes reflect the one-year "passage of time" adjustment, as discussed on page 4 of our Petition.

Electric Steam Production

Account	Description	Remaining Life					Net Salvage				
		Current Approved (Jan. 1, 2010) (Yrs)	Proposed (Jan. 1, 2011) (Yrs)	Latest Life Change (Docket #)	Life Change (Yrs)	Number of Changes in the Last Five Years	Current Approved (Jan 1 2010) (%)	Proposed (Jan 1, 2011) (%)	Latest Change (Docket #)	Net Salvage Change (%)	Number of Changes in the Last Five Years
Sherco Unit 1 & 2											
E311	Structures & Improvements	13.0	12.0	EG002-D-08-189	3.0	1	-5.1	-5.1	EG002-D-10-173	24.9	1
E312	Boiler Plant Equipment	13.0	12.0	EG002-D-08-189	3.0	1	-5.1	-5.1	EG002-D-10-173	-5.1	1
E314	Turbogenerator Units	13.0	12.0	EG002-D-08-189	3.0	1	-5.1	-5.1	EG002-D-10-173	-5.1	1
E315	Accessory Electric Equipment	13.0	12.0	EG002-D-08-189	3.0	1	-5.1	-5.1	EG002-D-10-173	-5.1	1
E316	Miscellaneous Power Plant Equipment	13.0	12.0	EG002-D-08-189	3.0	1	-5.1	-5.1	EG002-D-10-173	-5.1	1
Sherco Unit 3											
E311	Structures & Improvements	23.0	22.0	EG002-D-10-173	10.0	2	-4.3	-4.3	EG002-D-10-173	15.7	1
E312	Boiler Plant Equipment	23.0	22.0	EG002-D-10-173	10.0	2	-4.3	-4.3	EG002-D-10-173	-4.3	1
E314	Turbogenerator Units	23.0	22.0	EG002-D-10-173	10.0	2	-4.3	-4.3	EG002-D-10-173	-4.3	1
E315	Accessory Electric Equipment	23.0	22.0	EG002-D-10-173	10.0	2	-4.3	-4.3	EG002-D-10-173	-4.3	1
E316	Miscellaneous Power Plant Equipment	23.0	22.0	EG002-D-10-173	10.0	2	-4.3	-4.3	EG002-D-10-173	-4.3	1
Wilmarth											
E311	Structures & Improvements	8.0	7.0	EG002-D-10-173	5.0	2	-23.0	-23.0	EG002-D-10-173	12.0	1
E312	Boiler Plant Equipment	8.0	7.0	EG002-D-10-173	5.0	2	-23.0	-23.0	EG002-D-10-173	-23.0	1
E314	Turbogenerator Units	8.0	7.0	EG002-D-10-173	5.0	2	-23.0	-23.0	EG002-D-10-173	-23.0	1
E315	Accessory Electric Equipment	8.0	7.0	EG002-D-10-173	5.0	2	-23.0	-23.0	EG002-D-10-173	-23.0	1
E316	Miscellaneous Power Plant Equipment	8.0	7.0	EG002-D-10-173	5.0	2	-23.0	-23.0	EG002-D-10-173	-23.0	1

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Electric Steam Production

Account	Description	Remaining Life					Net Salvage *					
		Current Approved (Jan. 1, 2010)	Proposed (Jan. 1, 2011)	Latest Life Change (Docket #)	Life Change (Yrs)	Number of Life Changes in the Last Five Years	Current Approved (Jan. 1, 2010) (%)	Proposed (Jan. 1, 2011) (%)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Net Salvage Changes in the Last Five Years	
Monticello												
E302	Franchises & Consents	20.8	19.8	EG002-D-07-251	20.0	1	0.0	0.0	N/A	N/A	N/A	
E321	Structures & Improvements	20.8	19.8	EG002-D-07-251	20.0	1	0.0	0.0	N/A	N/A	N/A	
E322	Reactor Plant Equipment	20.8	19.8	EG002-D-07-251	20.0	1	0.0	0.0	N/A	N/A	N/A	
E323	Turbogenerator Units	20.8	19.8	EG002-D-07-251	20.0	1	0.0	0.0	N/A	N/A	N/A	
E324	Accessory Electric Equipment	20.8	19.8	EG002-D-07-251	20.0	1	0.0	0.0	N/A	N/A	N/A	
E325	Miscellaneous Power Plant Equipment	20.8	19.8	EG002-D-07-251	20.0	1	0.0	0.0	N/A	N/A	N/A	
Monticello - Interim Storage Facility												
E321	Structures and Improvements	20.8	19.8	EG002-D-07-251	20.0	1	0.0	0.0	N/A	N/A	N/A	
E322	Reactor Plant Equipment	20.8	19.8	EG002-D-07-251	20.0	1	0.0	0.0	N/A	N/A	N/A	
Prairie Island Unit 1 & 2												
E321	Structures & Improvements	14.3	23.3	E002-GR-08-1065	10.0	1	0.0	0.0	N/A	N/A	N/A	
E322	Reactor Plant Equipment	14.3	23.3	E002-GR-08-1065	10.0	1	0.0	0.0	N/A	N/A	N/A	
E323	Turbogenerator Units	14.3	23.3	E002-GR-08-1065	10.0	1	0.0	0.0	N/A	N/A	N/A	
E324	Accessory Electric Equipment	14.3	23.3	E002-GR-08-1065	10.0	1	0.0	0.0	N/A	N/A	N/A	
E325	Miscellaneous Power Plant Equipment	14.3	23.3	E002-GR-08-1065	10.0	1	0.0	0.0	N/A	N/A	N/A	
Prairie Island - Interim Storage Facility												
E321	Structures and Improvements	14.3	23.3	E002-GR-08-1065	10.0	1	0.0	0.0	N/A	N/A	N/A	
E322	Reactor Plant Equipment	14.3	23.3	E002-GR-08-1065	10.0	1	0.0	0.0	N/A	N/A	N/A	

* Net Salvage is not approved in the Remaining Lives Docket.

It is considered and approved in the Nuclear Decommissioning Docket, which was last reviewed in Docket No. E002/M-08-1201.

Xcel Energy's next decommissioning filing is due October 11, 2011.

Electric Steam Production

Account	Description	Remaining Life				Net Salvage					
		Current Approved (Jan. 1, 2010) (Yrs)	Proposed (Jan. 1, 2011) (Yrs)	Latest Life Change (Docket #)	Life Change (Yrs)	Number of Life Changes in the Last Five Years	Current Approved (Jan 1, 2010) (%)	Proposed (Jan 1, 2011) (%)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Net Salvage Changes in the Last Five Years
Hennepin Island											
E302	Franchises & Consents	24.2	23.2	EG002-D-05-288	2.2	0	0.0	0.0	EG002-D-05-288		N/A
E331	Structures & Improvements	24.2	23.2	EG002-D-05-288	2.2	0	-30.0	-30.0	EG002-D-05-288	-20.0	0
E332	Reservoirs, Dams & Waterways	24.2	23.2	EG002-D-05-288	2.2	0	-30.0	-30.0	EG002-D-05-288	-15.0	0
E333	Water Wheels, Turbines & Generators	24.2	23.2	EG002-D-05-288	2.2	0	-30.0	-30.0	EG002-D-05-288	-35.0	0
E334	Accessory Electric Equipment	24.2	23.2	EG002-D-05-288	2.2	0	-30.0	-30.0	EG002-D-05-288	-35.0	0
E335	Miscellaneous Power Plant Equipment	24.2	23.2	EG002-D-05-288	2.2	0	-30.0	-30.0	EG002-D-05-288	-35.0	0
Lower Dam											
E331	Structures & Improvements	24.2	23.2	EG002-D-05-288	2.2	0	-30.0	-30.0	EG002-D-05-288	-20.0	0
E332	Reservoirs, Dams & Waterways	24.2	23.2	EG002-D-05-288	2.2	0	-30.0	-30.0	EG002-D-05-288	-15.0	0
Upper Dam											
E332	Reservoirs, Dams & Waterways	24.2	23.2	EG002-D-05-288	2.2	0	-30.0	-30.0	EG002-D-05-288	-15.0	0
E335	Miscellaneous Power Plant Equipment	24.2	23.2	EG002-D-05-288	2.2	0	-30.0	-30.0	EG002-D-05-288	-35.0	0

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Electric Steam Production

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		Current Approved (Jan. 1, 2010) (Yrs)	Proposed (Jan. 1, 2011) (Yrs)	Latest Life Change (Docket #)	Life Change (Yrs)	Number of Life Changes in the Last	Current Approved (Jan. 1, 2010) (%)	Proposed (Jan. 1, 2011) (%)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Net Salvage Changes in the Last Five Years
Alliant Tech											
E344	Generators	2.8	1.8	EG002-D-07-251	3.0	1.0	0.0	0.0	N/A	N/A	N/A
Angus C. Anson Unit 2 & 3											
E341	Structures & Improvements	25.4	24.4	EG002-D-05-288	15.6	0	-4.5	-4.5	EG002-D-10-173	5.5	1
E342	Fuel Holders, Producers & Accessories	9.8	8.8	EG002-D-93-1247	25.0	0	-4.4	-4.4	EG002-D-10-173	-4.4	1
E344	Generators	9.8	8.8	EG002-D-93-1247	25.0	0	-4.4	-4.4	EG002-D-10-173	-4.4	1
E345	Accessory Electric Equipment	9.8	8.8	EG002-D-93-1247	25.0	0	-4.4	-4.4	EG002-D-10-173	-4.4	1
E346	Miscellaneous Power Plant Equipment	9.8	8.8	EG002-D-93-1247	25.0	0	-4.4	-4.4	EG002-D-10-173	-4.4	1
Angus C. Anson Unit 4											
E341	Structures & Improvements	25.4	24.4	EG002-D-05-288	15.6	0	-4.5	-4.5	EG002-D-10-173	5.5	1
E342	Fuel Holders, Producers & Accessories	25.4	24.4	EG002-D-05-288	30.0	0	-4.5	-4.5	EG002-D-10-173	-4.5	1
E344	Generators	25.4	24.4	EG002-D-05-288	30.0	0	-4.5	-4.5	EG002-D-10-173	-4.5	1
E345	Accessory Electric Equipment	25.4	24.4	EG002-D-05-288	30.0	0	-4.5	-4.5	EG002-D-10-173	-4.5	1
E346	Miscellaneous Power Plant Equipment	25.4	24.4	EG002-D-05-288	30.0	0	-4.5	-4.5	EG002-D-10-173	-4.5	1
Black Dog Unit 5											
E341	Structures & Improvements	22.0	21.0	EG002-D-02-214	30.0	0	-8.3	-8.3	EG002-D-10-173	21.7	1
E342	Fuel Holders, Producers & Accessories	22.0	21.0	EG002-D-02-214	30.0	0	-8.3	-8.3	EG002-D-10-173	-8.3	1
E344	Generators	22.0	21.0	EG002-D-02-214	30.0	0	-8.3	-8.3	EG002-D-10-173	-8.3	1
E345	Accessory Electric Equipment	22.0	21.0	EG002-D-02-214	30.0	0	-8.3	-8.3	EG002-D-10-173	-8.3	1
E346	Miscellaneous Power Plant Equipment	22.0	21.0	EG002-D-02-214	30.0	0	-8.3	-8.3	EG002-D-10-173	-8.3	1
Blue Lake Units 1 thru 4											
E341	Structures & Improvements	25.4	24.4	EG002-D-05-288	27.5	0	-5.2	-5.2	EG002-D-10-173	19.8	1
E342	Fuel Holders, Producers & Accessories	3.0	2.0	EG002-D-08-189	2.0	1	-11.9	-11.9	EG002-D-10-173	-11.9	1
E344	Generators	3.0	2.0	EG002-D-08-189	2.0	1	-11.9	-11.9	EG002-D-10-173	-11.9	1
E345	Accessory Electric Equipment	3.0	2.0	EG002-D-08-189	2.0	1	-11.9	-11.9	EG002-D-10-173	-11.9	1
E346	Miscellaneous Power Plant Equipment	3.0	2.0	EG002-D-08-189	2.0	1	-11.9	-11.9	EG002-D-10-173	-11.9	1
Blue Lake Units 7 & 8											
E341	Structures & Improvements	25.4	24.4	EG002-D-06-227	0.1	1	-5.2	-5.2	EG002-D-10-173	19.8	1
E342	Fuel Holders, Producers & Accessories	25.4	24.4	EG002-D-06-227	0.1	1	-5.2	-5.2	EG002-D-10-173	-5.2	1
E344	Generators	25.4	24.4	EG002-D-06-227	0.1	1	-5.2	-5.2	EG002-D-10-173	-5.2	1
E345	Accessory Electric Equipment	25.4	24.4	EG002-D-06-227	0.1	1	-5.2	-5.2	EG002-D-10-173	-5.2	1
E346	Miscellaneous Power Plant Equipment	25.4	24.4	EG002-D-06-227	0.1	1	-5.2	-5.2	EG002-D-10-173	-5.2	1

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Electric Steam Production

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Grand Meadow Wind Project											
E340.1	Wind Rights	23.9	22.9	EG002-D-08-189	25.0	1	0.0	0.0	N/A	N/A	N/A
E341	Structures & Improvements	23.9	22.9	EG002-D-08-189	25.0	1	-8.7	-8.7	EG002-D-10-173	1.3	1
E342	Fuel Holders, Producers & Accessories	23.9	22.9	EG002-D-08-189	25.0	1	-8.7	-8.7	EG002-D-10-173	1.3	1
E344	Generators	23.9	22.9	EG002-D-08-189	25.0	1	-8.7	-8.7	EG002-D-10-173	1.3	1
E345	Accessory Electric Equipment	23.9	22.9	EG002-D-08-189	25.0	1	-8.7	-8.7	EG002-D-10-173	1.3	1
E346	Miscellaneous Power Plant Equipment	23.9	22.9	EG002-D-08-189	25.0	1	-8.7	-8.7	EG002-D-10-173	1.3	1
Granite City											
E341	Structures & Improvements	3.0	2.0	EG002-D-08-189	3.0	1	-38.8	-38.8	EG002-D-10-173	21.2	1
E342	Fuel Holders, Producers & Accessories	3.0	2.0	EG002-D-08-189	3.0	1	-38.8	-38.8	EG002-D-10-173	-38.8	1
E344	Generators	3.0	2.0	EG002-D-08-189	3.0	1	-38.8	-38.8	EG002-D-10-173	-38.8	1
E345	Accessory Electric Equipment	3.0	2.0	EG002-D-08-189	3.0	1	-38.8	-38.8	EG002-D-10-173	-38.8	1
E346	Miscellaneous Power Plant Equipment	3.0	2.0	EG002-D-08-189	3.0	1	-38.8	-38.8	EG002-D-10-173	-38.8	1
High Bridge											
E341	Structures & Improvements	28.4	27.4	EG002-D-08-189	30.0	1	-3.1	-3.1	EG002-D-10-173	6.9	1
E342	Fuel Holders, Producers & Accessories	28.4	27.4	EG002-D-08-189	30.0	1	-3.1	-3.1	EG002-D-10-173	6.9	1
E344	Generators	28.4	27.4	EG002-D-08-189	30.0	1	-3.1	-3.1	EG002-D-10-173	6.9	1
E345	Accessory Electric Equipment	28.4	27.4	EG002-D-08-189	30.0	1	-3.1	-3.1	EG002-D-10-173	6.9	1
E346	Miscellaneous Power Plant Equipment	28.4	27.4	EG002-D-08-189	30.0	1	-3.1	-3.1	EG002-D-10-173	6.9	1
Inver Hills											
E341	Structures & Improvements	17.0	16.0	EG002-D-10-173	10.0	2	-11.0	-11.0	EG002-D-10-173	19.0	1
E342	Fuel Holders, Producers & Accessories	17.0	16.0	EG002-D-10-173	10.0	2	-11.0	-11.0	EG002-D-10-173	-11.0	1
E344	Generators	17.0	16.0	EG002-D-10-173	10.0	2	-11.0	-11.0	EG002-D-10-173	-11.0	1
E345	Accessory Electric Equipment	17.0	16.0	EG002-D-10-173	10.0	2	-11.0	-11.0	EG002-D-10-173	-11.0	1
E346	Miscellaneous Power Plant Equipment	17.0	16.0	EG002-D-10-173	10.0	2	-11.0	-11.0	EG002-D-10-173	-11.0	1
Key City											
E341	Structures & Improvements	3.0	2.0	EG002-D-08-189	3.0	2	-38.6	-38.6	EG002-D-10-173	-18.6	1
E342	Fuel Holders, Producers & Accessories	3.0	2.0	EG002-D-08-189	3.0	2	-38.6	-38.6	EG002-D-10-173	-18.6	1
E344	Generators	3.0	2.0	EG002-D-08-189	3.0	2	-38.6	-38.6	EG002-D-10-173	-18.6	1
E345	Accessory Electric Equipment	3.0	2.0	EG002-D-08-189	3.0	2	-38.6	-38.6	EG002-D-10-173	-18.6	1
E346	Miscellaneous Power Plant Equipment	3.0	2.0	EG002-D-08-189	3.0	2	-38.6	-38.6	EG002-D-10-173	-18.6	1

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Electric Steam Production

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Merricourt Wind Project (Not in-service on January 1, 2011. Expected in-service December 2011)											
<i>E340.1</i>	<i>Wind Rights</i>	<i>N/A</i>	<i>25.0</i>	N/A	N/A	N/A	0.0	0.0	N/A	N/A	N/A
<i>E341</i>	<i>Structures & Improvements</i>	<i>N/A</i>	<i>25.0</i>	N/A	N/A	N/A	-8.7	-8.7	N/A	N/A	N/A
<i>E342</i>	<i>Fuel Holders, Producers & Accessories</i>	<i>N/A</i>	<i>25.0</i>	N/A	N/A	N/A	-8.7	-8.7	N/A	N/A	N/A
<i>E344</i>	<i>Generators</i>	<i>N/A</i>	<i>25.0</i>	N/A	N/A	N/A	-8.7	-8.7	N/A	N/A	N/A
<i>E345</i>	<i>Accessory Electric Equipment</i>	<i>N/A</i>	<i>25.0</i>	N/A	N/A	N/A	-8.7	-8.7	N/A	N/A	N/A
<i>E346</i>	<i>Miscellaneous Power Plant Equipment</i>	<i>N/A</i>	<i>25.0</i>	N/A	N/A	N/A	-8.7	-8.7	N/A	N/A	N/A
Nobles Wind Project											
E340.1	Wind Rights	25.0	24.9	EG002-D-10-173	25.0	1	0.0	0.0	N/A	-8.7	N/A
E341	Structures & Improvements	25.0	24.9	EG002-D-10-173	25.0	1	-8.7	-8.7	EG002-D-10-173	-8.7	1
E342	Fuel Holders, Producers & Accessories	25.0	24.9	EG002-D-10-173	25.0	1	-8.7	-8.7	EG002-D-10-173	-8.7	1
E344	Generators	25.0	24.9	EG002-D-10-173	25.0	1	-8.7	-8.7	EG002-D-10-173	-8.7	1
E345	Accessory Electric Equipment	25.0	24.9	EG002-D-10-173	25.0	1	-8.7	-8.7	EG002-D-10-173	-8.7	1
E346	Miscellaneous Power Plant Equipment	25.0	24.9	EG002-D-10-173	25.0	1	-8.7	-8.7	EG002-D-10-173	-8.7	1
Riverside											
E341	Structures & Improvements	29.2	28.2	EG002-D-09-160	24.2	1	-5.0	-5.0	EG002-D-10-173	5.0	1
E342	Fuel Holders, Producers & Accessories	29.2	28.2	EG002-D-09-160	29.6	1	-5.0	-5.0	EG002-D-10-173	5.0	1
E344	Generators	29.2	28.2	EG002-D-09-160	29.6	1	-5.0	-5.0	EG002-D-10-173	5.0	1
E345	Accessory Electric Equipment	29.2	28.2	EG002-D-09-160	29.6	1	-5.0	-5.0	EG002-D-10-173	5.0	1
E346	Miscellaneous Power Plant Equipment	29.2	28.2	EG002-D-09-160	29.6	1	-5.0	-5.0	EG002-D-10-173	5.0	1
United Hospital											
E344	Generators	7.7	6.7	N/A	N/A	0	0.0	0.0	N/A	N/A	N/A
Wind-to-Battery System											
E342	Fuel Holders, Producers & Accessories	14.0	13.0	EG002-D-09-160	15.0	1	0.0	0.0	N/A	N/A	N/A

Note: Xcel Energy proposed changes are indicated in *italics and bold*. All other life changes reflect the one-year "passage of time" adjustment, as discussed on page 4 of our Petition.

Electric Steam Production

Account	Description	Remaining Life					Net Salvage				
		Current Approved (Jan. 1, 2010) (Yrs)	Proposed (Jan. 1, 2011) (Yrs)	Latest Life Change (Docket #)	Life Change (Yrs)	Number of Life Changes in the Last Five Years	Current Approved (Jan 1, 2011) (%)	Proposed (Jan 1, 2011) (%)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Net Salvage Changes in the Last Five Years
Maplewood											
G305	Structures & Improvements	10.0	9.0	EG002-D-10-173	4.0	3	-17.0	-17.0	EG002-D-05-288	-7.0	0
G311	LP Gas Equipment	10.0	9.0	EG002-D-10-173	4.0	3	8.0	8.0	EG002-D-05-288	-7.0	0
G320	Other Equipment	10.0	9.0	EG002-D-10-173	4.0	3	0.0	0.0	EG002-D-05-288	-10.0	0
Sibley											
G305	Structures & Improvements	10.0	9.0	EG002-D-10-173	4.0	2	-1.0	-1.0	EG002-D-05-288	9.0	0
G311	LP Gas Equipment	10.0	9.0	EG002-D-10-173	4.0	2	8.0	8.0	EG002-D-05-288	-7.0	0
G320	Other Equipment	10.0	9.0	EG002-D-10-173	4.0	2	-1.0	-1.0	EG002-D-05-288	-11.0	0
Wescott											
G305	Structures & Improvements	10.0	9.0	EG002-D-10-173	2.0	2.0	-3.0	-3.0	EG002-D-05-288	7.0	0
G311	LP Gas Equipment	10.0	9.0	EG002-D-10-173	2.0	2.0	1.0	1.0	EG002-D-05-288	-9.0	0
G320	Other Equipment	10.0	9.0	EG002-D-10-173	2.0	2.0	3.0	3.0	EG002-D-05-288	3.0	0

Note: Xcel Energy proposed changes are indicated in *italics and bold*. All other life changes reflect the one-year "passage of time" adjustment, as discussed on page 4 of our Petition.

Electric Steam Production

Account	Description	Remaining Life				Net Salvage					
		Current Approved (Jan. 1, 2010) (Yrs)	Proposed (Jan. 1, 2011) (Yrs)	Latest Life Change (Docket #)	Life Change (Yrs)	Number of Life Changes in the Last Five Years	Current Approved (Jan. 1, 2010) (%)	Proposed (Jan. 1, 2011) (%)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Net Salvage Changes in the Last Five Years
Wescott											
G361	Structures & Improvements	8.0	7.0	EG002-D-08-189	4.0	1	-10.0	-10.0	EG002-D-79-851	-10.0	0
G362	Gas Holders	8.0	7.0	EG002-D-08-189	4.0	1	5.0	5.0	EG002-D-79-851	5.0	0
G363	Purification Equipment	8.0	7.0	EG002-D-08-189	4.0	1	1.0	1.0	EG002-D-05-288	-4.0	0
G363.1	Liquefaction Equipment	8.0	7.0	EG002-D-08-189	4.0	1	2.0	2.0	EG002-D-05-288	-3.0	0
G363.2	Vaporizing Equipment	18.0	17.0	EG002-D-98-221	30.0	0	2.0	2.0	EG002-D-05-288	-3.0	0
G363.3	Compressor Equipment	8.0	7.0	EG002-D-08-189	4.0	1	2.0	2.0	EG002-D-05-288	-8.0	0
G363.4	Measuring & Regulating Equipment	8.0	7.0	EG002-D-08-189	4.0	1	6.0	6.0	EG002-D-05-288	6.0	0
G363.5	Other Equipment	8.0	7.0	EG002-D-08-189	4.0	1	0.0	0.0	EG002-D-79-852	0.0	0

Note: Xcel Energy proposed changes are indicated in *italics and bold*. All other life changes reflect the one-year "passage of time" adjustment, as discussed on page 4 of our Petition.

CERTIFICATE OF SERVICE

I, Lindsey L. Didion, hereby certify that I have this day served copies or summaries of the foregoing document on the attached list of persons.

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

xx electronic filing

DOCKET No. E,G002/D-11-_____

Dated this 17th day of February 2011

/s/Lindsey L. Didion

Lindsey L. Didion

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