

Direct Testimony and Schedules
Michele A. Kietzman

Before the North Dakota Public Service Commission
State of North Dakota

In the Matter of the Application of Northern States Power Company
for Authority to Increase Rates for Natural Gas Service in North Dakota

Case No. PU-26-____
Exhibit____(MAK-1)

Capital Investments and Depreciation

January 30, 2026

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1 **I. INTRODUCTION**

2

3 Q. PLEASE STATE YOUR NAME AND TITLE.

4 A. My name is Michele Kietzman. I am Senior Manager of Capital Asset
5 Accounting for Xcel Energy Services Inc. (XES), which provides services to
6 Northern States Power Company (NSP or the Company or Xcel Energy).

7

8 Q. PLEASE SUMMARIZE YOUR QUALIFICATIONS AND EXPERIENCE.

9 A. As a Senior Manager of Capital Asset Accounting, I am responsible for various
10 aspects of asset accounting, primarily dealing with book depreciation, tax
11 depreciation, and deferred taxes for capital assets, as well as the related reporting
12 and regulatory requirements for Xcel Energy and its subsidiaries. A description
13 of my qualifications, duties, and responsibilities is included as Exhibit
14 ____ (MAK-1), Schedule 1 to my testimony.

15

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

17 A. First, I provide information regarding the Company's material capital additions
18 since our last rate case, other than gas operations capital additions and capital
19 additions at the Company's gas peaking plants (the Peaking Plants) that are
20 discussed by Company witness Daniel J. Connoy. My testimony also provides
21 discussion on the overall structure of forecasted capital assets in this case for
22 July through December of 2025 and for the future test year of 2026. I then
23 support the level of depreciation expense included in the 2026 test year, which
24 includes recommended changes to average service lives, remaining lives, net
25 salvage rates, and depreciation rates, where applicable, for all Company assets
26 used in providing gas service. Unless otherwise noted, all numbers presented in
27 my testimony are at a Total Company (Minnesota, North Dakota, and South

1 Dakota) level. Company witness Charles R. Henckler includes the North
2 Dakota gas jurisdictional amounts in his 2026 test year revenue requirement,
3 and Company witness Connoy discusses gas operations capital additions at the
4 North Dakota gas jurisdictional level.

5
6 Q. WHAT IS THE IMPACT OF THE DEPRECIATION RATE CHANGES YOU
7 RECOMMEND?

8 A. The net change in proposed depreciation expense is a reduction of
9 approximately \$5.4 million at the total company level, or approximately
10 \$413,000 for the North Dakota jurisdiction. The components of this net change
11 are summarized in Table 1 below and discussed in further detail later in my
12 testimony.

13
14 **Table 1**
2026 Test Year Depreciation Expense Changes

15

Function	Total Company	North Dakota Jurisdiction
Gas Prod & Storage	(\$5,270,775)	(\$736,680)
Gas TD&G	\$1,583,125	\$338,222
Common TD&G	(\$1,671,350)	(\$14,804)
Total	(\$5,359,000)	(\$413,263)

16
17
18
19 *Note: Total Company Common TD&G is unallocated between Gas and Electric
20 Utility.

21 The North Dakota Jurisdictional portion was first allocated between Gas and Electric and
then jurisdictionalized.

22 As shown in Table 1, I propose a decrease of approximately \$5.3 million in Gas
23 Production and Storage depreciation expense at a total Company level, and a
24 decrease of approximately \$737,000 for the North Dakota jurisdiction. These
25 decreases are primarily related to lower proposed net salvage rates. The
26 decreases for Gas Production and Storage are partially offset by increases in the
27 gas Transmission, Distribution and General (TD&G) functions (approximately

1 \$1.6 million at the total Company level and \$338,000 for the North Dakota
2 jurisdiction), due to increased capital investment and increased annual proposed
3 depreciation rates. The gas depreciation expense was also decreased by
4 approximately \$1.7 million (approximately \$15,000 for the North Dakota
5 jurisdiction) in the allocated portion of Common TD&G assets, (i.e., those
6 assets supporting both electric and natural gas operations) primarily driven by a
7 reduction in the depreciation rate of network equipment.

8 9 **II. CAPITAL ADDITIONS**

10
11 Q. WHAT DO YOU DISCUSS IN THIS SECTION?

12 A. In this section, I will discuss our historical and forecasted capital additions from
13 our last rate case (Case No. PU-23-367), which was a 2024 future test year
14 through the 2026 test year in this case, which are the primary drivers for the
15 current case. More specifically, I focus on investments outside of gas operations,
16 as Company witness Connoy discusses gas operations.

17
18 Q. WHAT ARE THE COMPANY'S CAPITAL ADDITIONS SINCE ITS LAST RATE CASE?

19 A. The Company has made significant capital additions since the 2024 Rate Case.
20 The Company placed into service capital additions totaling approximately
21 \$633.2 million, or approximately \$77.9 million on a North Dakota gas
22 jurisdictional basis, in 2023 and 2024, as shown in Exhibit___(MAK-1)
23 Schedule 2, which provides Total Company and North Dakota
24 jurisdictionalized capital additions for gas and common utility plant in service
25 by functional class for the period 2023-2024. The Company forecasts capital
26 additions of \$1.1 billion, \$98.1 million North Dakota jurisdictionalized, in 2025
27 and 2026. Of those 2025-2026 North Dakota capital additions, \$90.7 million is

1 attributable to gas operations and peaking plants, and \$7.4 million to other types
2 of capital additions, further discussed below. See Exhibit____(MAK-1), Schedule
3 3, 2025-2026 Plant-in-Service and Reserve Rollforward, which shows actual and
4 forecasted plant-in-service and accumulated reserve for the period 2025-2026.
5 Exhibit____(MAK-1) Schedule 4 provides a detailed listing of 2024-2026
6 Expenditures and Additions.

7
8 Q. WHAT ARE THE PRIMARY DRIVERS OF THESE CAPITAL ADDITIONS?

9 A. The major categories of capital additions through 2026 are gas operations and
10 the Peaking Plants, which Company witness Connoy discusses. As Company
11 witness. Connoy explains, the Company has made investments in its North
12 Dakota gas distribution system, including projects to add capacity to the system
13 and investments in new mains and services. At the Peaking Plants, the most
14 material capital investments are upgrades to the fire detection/suppression
15 systems at two of the peaking plants. Outside of those gas operations and
16 Peaking Plants investments, other areas of capital investment since the last rate
17 case and projected through the 2026 test year are: (i) property services
18 investments in the Company's common facilities and the Company's operations
19 centers, including the Grand Forks service center project in 2025; (ii) capital
20 investment in Information Technology (IT) projects; and (iii) capital
21 replacements of our fleet and fleet-related infrastructure. I discuss those non-
22 Gas Operation and non-Peaking Plant investments below. I note that as a senior
23 manager in Capital Asset Accounting, I am generally familiar with the
24 Company's investments, but I do not manage the projects and programs
25 themselves.

1 Q. PLEASE DISCUSS THE COMPANY’S INVESTMENTS IN PROPERTY SERVICES SINCE
2 THE LAST RATE CASE.

3 A. These investments consist of additions to buildings and facilities. The primary
4 driver of Property Services investments is routine work at a variety of sites to
5 maintain safety, functionality, and usability of sites for our crews; however, there
6 are also larger discrete projects. Below, I discuss the largest discrete projects and
7 one located in North Dakota. This category of investments does not include
8 facilities at power plants, substations, gas regulator sites, or transmission sites.
9 The Company must invest to build needed new sites as well as to bring existing
10 sites up to code and otherwise keep current assets in operation.

11

12 Building capital projects typically include replacing the electrical, mechanical,
13 and plumbing systems, replacing structural components such as windows and
14 roofs, and replacing carpet. Pavement replacements address deteriorating
15 surfaces which hinder vehicle traffic and parking. Mechanical projects typically
16 include replacing HVAC equipment for control of offices and exhausting and
17 heating vehicle and warehouse areas. Roof replacements are completed based
18 on age and condition and expanded upon when necessary to include any repairs
19 caused by leaks or other issues (mold remediation, condensation, etc.). In the
20 event an existing building is no longer sufficient to house intended operations,
21 a new facility is constructed, generally near the original site. The Company also
22 budgets for unplanned emergencies such as storm damage or flooding causing
23 interior and exterior damage and makes such emergency response investments
24 on an as-needed basis.

25

26 Q. PLEASE INTRODUCE SIGNIFICANT DISCRETE PROPERTY SERVICE PROJECTS
27 RELEVANT TO THIS CASE.

1 A. Major Property Services project investments relevant to this proceeding include,
2 but are not limited to, the Grand Forks, St. Paul and St. Cloud service center
3 projects. The Grand Forks Service Center is a new facility that meets the
4 growing needs of the service area. The existing service center has been
5 demolished and replaced with a new 34,535 square-foot building. The building
6 consists of office space, crew rooms, vehicle storage, fleet maintenance,
7 warehouse, and various support spaces. Additionally, a 10,537 square-foot out
8 building was constructed consisting of a weld shop and heated vehicle storage.
9 Capital additions were \$26 million in 2025 (Total Company).

10
11 The St. Paul Service Center will replace the existing Rice Street Service Center.
12 The Rice Street Service Center has experienced issues with site congestion and
13 aging facilities that impact day-to-day operations. To address these concerns,
14 the Company purchased property in the Hillcrest development in St. Paul for a
15 315,000 square foot facility and parking structure to accommodate all
16 operations groups from the current Rice Street Service Center. Capital
17 Additions are estimated at \$172 million in 2026 (Total Company).

18
19 The St. Cloud Service Center will replace the existing service center. The new
20 facility is located at a 19-acre green site in Waite Park, Minnesota, and includes
21 office space, crew rooms, vehicle storage, warehouse, and various support
22 spaces. The site also includes a vehicle storage building and a fleet maintenance
23 garage. Capital Additions were \$54 million in 2025 (Total Company).

24
25 Q. PLEASE DISCUSS THE COMPANY'S KEY INVESTMENTS IN IT SINCE THE LAST RATE
26 CASE AND PROJECTED THROUGH THE 2026 TEST YEAR.

1 A. The key areas driving IT investments are: (i) refreshing our aging technologies;
2 (ii) upgrading our cyber security capabilities; (iii) enhancing the Company's
3 capabilities; and (iv) addressing emergent demands.
4

5 For the 2025 bridge year, we continue to invest in routine replacements as well
6 as projects to address outstanding business needs, such as our annual refresh
7 work. The Company completed the Enterprise Service Bus (ESB)
8 Modernization project, which upgrades Xcel Energy's aging integration system
9 to a cloud-based platform that enables secure, real-time data sharing across key
10 systems. The ESB Modernization project is meant to improve performance,
11 scalability, and reliability while reducing maintenance and service disruption
12 risks. The Company also continued to address cyber security needs by renewing
13 licenses for technologies like Industrial Defender and Dragos—two
14 cybersecurity platforms used to protect industrial control systems. Industrial
15 Defender supports asset monitoring, configuration management, and
16 compliance for operational technology environments. Dragos provides
17 advanced threat detection, network monitoring, and incident response.
18

19 For the 2026 test year, Technology Services will continue to invest in
20 fundamental IT work. This IT work includes replacing aging technology,
21 protecting customers and the Company against cyber security risks and attacks,
22 and strategically enhancing our IT capabilities to improve our customer and
23 employee experiences. This ongoing, fundamental IT work is necessary because
24 technology changes constantly. With typical asset lives ranging from three to
25 seven years, the average lifespan of IT assets is considerably shorter than the
26 lifespan for assets in other business areas.
27

1 Further, the Company continues to make investments aimed at enhancing its
2 ability to serve customers. For example, in 2025, we invested in the Customer
3 Care IVR Upgrades project. This investment not only enhances our customer
4 interaction systems but replaces aging interactive voice response (IVR)
5 infrastructure that is critical to maintaining reliable and scalable service
6 operations.

7
8 Q. PLEASE DISCUSS THE COMPANY’S FLEET-RELATED INVESTMENTS SINCE THE
9 LAST RATE CASE AND THROUGH THE TEST YEAR, AND HOW THEY SUPPORT THE
10 SERVICES OR FUNCTIONS OF THE COMPANY AND THE PUBLIC INTEREST.

11 A. The Fleet organization, which is part of the Supply Chain business area, is
12 responsible for planning, procuring, maintaining, and retiring the Company’s
13 fleet assets. The “fleet assets” are the cars, trucks, trailers, construction
14 equipment, and related infrastructure such as garages and fuel depots that are
15 used and necessary to support the Company’s provision of safe and reliable
16 services. Such assets are necessary because the construction, maintenance, and
17 repair of the natural gas system necessitate constant travel to our various
18 physical facilities and equipment networks. The Company’s vehicles must be
19 safe and reliable so that the Company is able to swiftly and safely respond to
20 emergencies and carry out other appropriate work in an efficient manner. The
21 Company also uses various types of construction equipment to perform the
22 regular work of maintaining the safety and reliability of our gas distribution
23 system.

24
25 Our fleet investments have included, and are planned to continue to include,
26 replacements, additions, and repairs of our fleet assets, including vehicles, fuel
27 infrastructure, and garage tools. The Fleet organization uses a total cost of

1 ownership model to identify those fleet assets that need to be replaced.
2 Typically, fleet assets are retired based on age, miles, and hours.

3 4 **III. DEPRECIATION**

5
6 Q. WHAT IS THE PURPOSE OF THIS SECTION OF YOUR TESTIMONY?

7 A. The Company is requesting a revision of its net salvage rates, and depreciation
8 rates for its production and storage assets. This section details the changes and
9 includes the supporting information for the requested changes.

10
11 Q. WHAT IS DEPRECIATION?

12 A. The term “depreciation” is a system of accounting that distributes the cost of
13 assets, less net salvage (if any), over the estimated useful life of the assets in a
14 systematic and rational manner. Depreciation is a process of allocation, not
15 valuation. However, the amount allocated to any single accounting period does
16 not necessarily represent an actual loss or decrease in value that will occur
17 during that particular period. The Company accrues depreciation based on the
18 original cost of all depreciable property included in each functional property
19 group. On retirement, the full cost of depreciable property, less the net salvage
20 value, is charged to the depreciation reserve (i.e., the monthly plant and
21 accumulated depreciation balance).

22
23 Q. WHAT IS A NET SALVAGE RATE?

24 A. Net salvage is the difference between the gross salvage (what the asset or its
25 remaining scrap was sold for) and the removal cost (cost to remove and dispose
26 of the asset). If the removal cost exceeds gross salvage, net salvage is negative.

1 Salvage and removal cost percentages are calculated by dividing the current cost
2 of salvage or removal by the plant balance of the associated assets.

3
4 Q. HAS THE COMPANY CHANGED THE PRACTICE OF ACCOUNTING FOR
5 RETIREMENTS AND THE COST OF REMOVAL APPROVED IN CASE NO. PU-06-525?

6 A. No. The Company continues to follow the practice approved by the
7 Commission in the Settlement Agreements (as amended) in Case No. PU-06-
8 525 related to accounting for retirements and the cost of removal.

9
10 Q. WHY IS IT IMPORTANT TO SET THE RIGHT LEVEL OF DEPRECIATION EXPENSE IN
11 A RATE CASE?

12 A. The goal in setting depreciation lives and rates is to match depreciation recovery
13 with the useful lives of assets to help ensure current customers are equitably
14 paying for the cost of the asset over the period they receive benefits from the
15 assets, avoiding intergenerational inequity. The level of depreciation expense
16 included in this rate case reflects the depreciation cost of service for the 2026
17 test year.

18
19 Q. WHAT CHANGES ARE YOU PROPOSING FOR APPROVED LIVES, NET SALVAGE
20 RATES, RETIREMENT CURVES, OR DEPRECIATION RATES IN THIS CASE?

21 A. I propose changes affecting depreciation expense for production and storage
22 assets, driven by changes to proposed net salvage rates. For the production and
23 storage assets, the Company has a new five-year Final Dismantling Study (2024
24 Dismantling Study), which was used to calculate proposed net salvage rates. For
25 TD&G assets, I made my proposed changes to depreciation rates based on the
26 same parameters as those the Company used in the prior case, which were
27 embedded in the revenue requirement underlying the Commission-approved

1 settlement but updated for passage of time. I discuss the full scope of
2 depreciation expense changes proposed in my testimony below.

3
4 Q. PLEASE DISCUSS THE SCHEDULES WHICH SUPPORT THE PROPOSED
5 DEPRECIATION CHANGES IN THIS PROCEEDING.

6 A. The proposed depreciation expense changes are supported by several exhibits
7 to this testimony. Exhibit__(MAK-1), Schedule 5 is the 2024 Dismantling
8 Study, which supports the net salvage calculations for the storage and
9 production assets, Exhibit__(MAK-1), Schedule 6 is the production and storage
10 summary of proposed remaining lives, Exhibit__(MAK-1), Schedule 7 supports
11 the production and storage comparison of present and proposed net salvage
12 rates, using plant and depreciation reserve balances at January 1, 2025.
13 Exhibit__(MAK-1), Schedule 8 supports the TD&G comparison of present and
14 proposed depreciation parameters and depreciation rates. Exhibit__(MAK-1),
15 Schedule 9 supports the TD&G depreciation and amortization rate calculations,
16 using plant and depreciation reserve balances at January 1, 2025.

17
18 All these changes are summarized in Table 2 below, which shows the overall
19 change to depreciation expense by functional class based on forecasted plant
20 and depreciation reserve balances for the 2026 test year.

21

Table 2
Summary of Depreciation Expense Change by Functional Class

Function	Total Company	North Dakota Jurisdiction
Gas Production & Storage	(\$5,270,775)	(\$736,680)
Gas TD&G - Distribution	\$176,465	\$176,465
Gas TD&G - Transmission	(\$3,923)	(\$3,923)
Gas TD&G - General	\$1,596,855	\$187,559
Gas TD&G - Intangible	(\$186,272)	(\$21,879)
* Common TD&G - General	(\$1,511,684)	(\$13,082)
* Common TD&G - Intangible	(\$159,666)	(\$1,723)
Total	(\$5,359,000)	(\$413,263)

*Note: Total Company Common TD&G is unallocated between Gas and Electric Utility.

The North Dakota Jurisdictional portion was first allocated between Gas and Electric and then jurisdictionalized.

A. Production and Storage Assets

Q. WHAT ARE PRODUCTION AND STORAGE ASSETS?

A. The production and storage assets are the Peaking Plants. They are the Sibley, Maplewood, and Wescott plants which Company witness Connoy discusses in his Direct Testimony.

Q. DESCRIBE THE PROCESS USED TO IDENTIFY CHANGES TO PRODUCTION AND STORAGE ASSET CLASSES AND HOW IT IMPACTS DEPRECIATION EXPENSE.

A. For production and storage assets, we use a remaining life method to determine depreciation expense, which is the current net plant adjusted for expected net salvage divided by the current remaining life. The remaining lives for the production and storage assets were evaluated based on our expectations for operating each gas production and storage facility. We queried the employees who are knowledgeable about the planning, construction, and operations at each facility. Based on these discussions, the Company reviewed each facility to:

- 1 • Understand the major overhauls, rebuilds, and routine construction
- 2 projects performed in the past few years;
- 3 • Consider the scope of current and upcoming projects; and,
- 4 • Forecast the likelihood of the facility achieving the currently approved
- 5 remaining life in light of the past, current, and near future projects.

6
7 We considered these items along with our future operating plans to understand
8 the operational life of each facility and determine an appropriate remaining life
9 that would be consistent with the likely actual life of a particular facility.

10
11 For the development of the negative net salvage rates, the Company utilized the
12 2024 Dismantling Study for the gas production and storage facilities, and I
13 discuss that study further below.

14
15 Q. ARE THERE NEW PRODUCTION OR STORAGE FACILITIES THAT THE COMPANY
16 PLANS TO BRING INTO SERVICE IN THE 2026 TEST YEAR?

17 A. No.

18
19 Q. WHAT IS A DISMANTLING STUDY AND WHY IS IT PERFORMED?

20 A. At least every five years, the Company commissions a dismantling study to
21 determine a site-specific cost estimate for retiring and dismantling steam, hydro,
22 and other production electric generating plants, as well as gas production and
23 storage facilities. The purpose of the study is to estimate the present-day costs
24 for retiring and demolishing the facilities, also known as final removals of
25 existing facilities. The Company then draws upon the most recent dismantling
26 study in calculating net salvage rates.

27

1 Q. WHAT VINTAGE DISMANTLING STUDY WAS UTILIZED IN THIS PROCEEDING?

2 A. For this proceeding, the 2024 Dismantling Study, which was prepared by TLG
3 Services, LLC.

4

5 Q. WHAT CHANGES WERE MADE TO THE PRODUCTION AND STORAGE NET
6 SALVAGE RATES?

7 A. To arrive at the proposed net salvage rates, we used the 2024 Dismantling Study
8 cost estimates for final removals and divided by the plant balance as of January
9 1, 2025 for the facility.

10

11 **B. TD&G Assets**

12 Q. WHAT ARE TD&G ASSETS?

13 A. TD&G assets refer to all assets in the Transmission, Distribution, and General
14 functional classes of assets. General assets (including Intangibles) can be either
15 Gas Utility only (e.g. communication equipment which specifically supports
16 only the Gas segment) or Common Utility (e.g. a service truck which can be
17 deployed to support either Gas or Electric repairs). Common Utility assets are
18 allocated out to the Electric and Gas segments based on various allocation
19 methods. The Company partially relies on a depreciation study in determining
20 the depreciation expense for these assets.

21

22 Q. PLEASE DESCRIBE THE PURPOSE AND PROCESS OF DEVELOPING A TD&G
23 DEPRECIATION STUDY.

24 A. A depreciation study is a comprehensive analysis of all TD&G assets in order
25 to determine the statistical parameters (depreciable lives and net salvage rates)
26 for each account or group of assets to set depreciation rates. The depreciation
27 study encompasses four distinct phases. The first phase involves data collection

1 and field interviews. The second phase is an initial data analysis. The third phase
2 involves evaluating the results of the prior two stages. Finally, the fourth phase
3 involves the calculation of depreciation rates and documenting the
4 corresponding recommendations.

5
6 Q. WHEN WAS A TD&G DEPRECIATION STUDY LAST PERFORMED?

7 A. The most current depreciation study is the 2022 depreciation study conducted
8 by the Alliance Consulting Group (Alliance Study), for TD&G electric, gas, and
9 common utilities. The Company has such studies performed at least every five
10 years so the next study will be performed by 2027. The parameters from the
11 2022 Alliance Study underly the depreciation embedded in the revenue
12 requirement approved in the previous North Dakota gas rate case and remain
13 unchanged.

14
15 Q. PLEASE PROVIDE AN OVERVIEW OF THE ANALYSIS THAT WAS DONE TO
16 DETERMINE DEPRECIATION RATES FOR TD&G ASSETS.

17 A. The 2022 Alliance Study, described above, was used for the resulting statistics
18 (average service life, net salvage rate, and retirement curve) but not for the
19 determination of the depreciation rate. The calculation of the average remaining
20 life depreciation rate was done by Company personnel using the North Dakota
21 depreciation reserve in conjunction with the depreciation statistics from the
22 2022 Alliance Study. Schedule 8 compares the presently approved depreciation
23 rates and parameters to the proposed values. Essentially, the Company used the
24 Alliance Study but accounted for changes in plant through the passage of time.

25
26 Q. WHAT IS THE COMPANY PROPOSING WITH RESPECT TO TD&G ASSETS IN THIS
27 PROCEEDING?

1 A. This Company proposes a change in depreciation rates solely due to plant
2 changes through the passage of time. All statistical parameters (approved lives,
3 net salvage rates and retirement curves) remain unchanged from the parameters
4 approved in the 2024 North Dakota rate case.

5

6 Q. ARE YOU PROPOSING NEW TD&G ACCOUNTS OR SUBACCOUNTS FOR EITHER
7 THE GAS OR COMMON UTILITY?

8 A. No.

9

10

IV. CONCLUSION

11

12 Q. PLEASE SUMMARIZE YOUR TESTIMONY.

13 A. The Company has made considerable investments since the last rate case.
14 The Company must update its depreciation expense given the passage of
15 time since our last rate case. The changes in our depreciation expense are
16 consistent with current known and assumed remaining lives of our
17 production plants, currently known net salvage rates, and other
18 considerations. Additionally, the Company's proposed TD&G depreciation
19 rates are consistent with appropriate studies and conform to past practice.
20 Overall, the Company's proposed depreciation rates are reasonable and
21 should be approved by the Commission.

22

23 Q. DOES THIS CONCLUDE YOUR TESTIMONY?

24 A. Yes, it does.

Statement of Qualifications

Michele A. Kietzman

I received a Bachelor of Science, with a major in Accounting from the University of St. Thomas in 2014. In 2016, I received my CPA license and am currently an active CPA.

My current position with XES is Senior Manager, Capital Asset Recovery Accounting. I am responsible for:

- Managing the capital investment cost recovery process, which includes the development of detailed actuarial analysis, regulatory filings with the various state and federal rate regulatory commissions, and expert testimony to support recovery levels in rate proceedings;
- Accounting for and reporting on the nuclear plant decommissioning funding process, which includes the development of detailed engineering cost studies combined with a complete financial and economic analysis to develop detailed regulatory filings to establish the ratepayer funding levels necessary to accumulate the total future decommissioning cost requirement;
- Assisting with the plant asset-related ratemaking process, which supports the rate filings for all of the Xcel Energy Operating Companies' retail and wholesale jurisdictions; and
- Overseeing capital asset reporting and information processing necessary to disseminate capital asset information as required by various regulatory authorities (the Federal Energy Regulatory Commission, the Securities and Exchange Commission, and state commissions) as well as meeting all internal information requirements necessary to sustain efficient and effective business operations.

Prior to joining XES, I was employed by Deloitte as a Senior Auditor. I joined XES as a Senior Accounting Analyst in Corporate Accounting in 2018. My most recent position prior to my current role was Manager, NSP Utility Accounting until January 2025.

NSPM Total Company	2023	2024	Total
Gas Intangible	\$ 4,568,191	\$ 6,497,281	\$ 11,065,472
Gas Transmission (ND Only)	176	360,311	360,488
Gas Distribution (ND Only)	30,774,619	28,908,024	59,682,643
Gas General	15,406,414	40,593,663	56,000,078
Gas Production	5,615,430	6,034,225	11,649,655
Gas Storage	10,766,559	19,701,443	30,468,003
Gas Subtotal	67,131,390	102,094,948	169,226,338
Common Intangible	142,512,354	98,747,285	241,259,639
Common General	142,927,421	79,781,733	222,709,154
Common Subtotal	285,439,775	178,529,018	463,968,793
TOTAL ADDITIONS	\$ 352,571,166	\$ 280,623,966	\$ 633,195,131

North Dakota Jurisdictionalized	2023	2024	Total
Gas Intangible	\$ 526,767	\$ 753,866	\$ 1,280,634
Gas Transmission (ND Only)	176	360,311	360,488
Gas Distribution (ND Only)	30,774,619	28,908,024	59,682,643
Gas General	1,776,544	4,710,002	6,486,546
Gas Production	718,101	796,367	1,514,468
Gas Storage	1,376,828	2,600,098	3,976,926
Gas Subtotal	35,173,036	38,128,668	73,301,704
Common Intangible	1,699,460	1,052,642	2,752,102
Common General	1,158,834	726,884	1,885,718
Common Subtotal	2,858,293	1,779,526	4,637,819
TOTAL ADDITIONS	\$ 38,031,330	\$ 39,908,194	\$ 77,939,524

Northern States Power Company - North Dakota: Gas & Common

	Schedule 3 - 2025 to 2026 Plant-In-Service Rollforward									
	2025					2026				
	Beginning Balance 1/1/2025	Additions	Retirements	Transfers & Adjustments		Additions	Retirements	Transfers & Adjustments	Ending Balance 12/31/2026	
Gas Intangible	\$ 31,992,342	\$ 2,796,508	\$ -	\$ -		\$ 1,535,293	\$ -	\$ -	\$ 36,324,143	
Gas Transmission (ND Only)	4,290,921	-	(6,049)	-		4,546,980	(6,039)	-	8,825,813	
Gas Distribution (ND Only)	239,302,018	18,878,978	(2,593,342)	36,693		46,875,594	(1,584,658)	-	300,915,282	
Gas General	147,711,042	23,823,746	(213,166)	-		11,556,271	-	-	182,877,893	
Gas Production	74,087,305	78,141,843	(24,471)	-		2,209,388	-	-	154,414,064	
Gas Storage	116,996,776	31,679,300	(124,162)	-		14,337,110	-	-	162,889,024	
Total Gas Utility	\$ 614,380,403	\$ 155,320,375	\$ (2,961,190)	\$ 36,693		\$ 81,060,636	\$ (1,590,697)	\$ -	\$ 846,246,220	
Common Intangible	756,821,090	119,173,910	-	-		35,402,902	-	-	911,397,903	
Common General	668,246,458	149,401,904	(8,418,968)	-		275,381,088	-	-	1,084,610,482	
Total Common Utility	\$ 1,425,067,548	\$ 268,575,814	\$ (8,418,968)	\$ -		\$ 310,783,991	\$ -	\$ -	\$ 1,996,008,385	
Total Gas and Common Utility	\$ 2,039,447,951	\$ 423,896,189	\$ (11,380,158)	\$ 36,693		\$ 391,844,627	\$ (1,590,697)	\$ -	\$ 2,842,254,604	

Northern States Power Company - North Dakota: Gas & Common

	Schedule 3 - 2025 to 2026 Reserve Rollforward										
	2025					2026					
	Beginning Balance 1/1/2025	Depreciation Expense	Retirements	Salvage / (Cost of Removal)	Transfers & Adjustments	Depreciation Expense	Retirements	Salvage / (Cost of Removal)	Transfers & Adjustments	Ending Balance 12/31/2026	
Gas Intangible	\$ 11,576,111	\$ 4,056,826	\$ -	\$ -	\$ 225	\$ 4,383,913	\$ -	\$ -	\$ 62	\$ 20,017,138	
Gas Transmission (ND Only)	1,879,567	86,582	(6,049)	-	-	91,220	(6,039)	-	-	2,045,280	
Gas Distribution (ND Only)	70,407,845	6,422,564	(2,593,342)	(910,157)	-	6,937,638	(1,584,658)	(5,249)	-	78,674,641	
Gas General	51,864,688	8,902,458	(213,166)	1,416,472	36,079	9,717,397	-	3,623	27,243	71,754,793	
Gas Production	29,626,461	7,947,030	(24,471)	(4,986,594)	(0)	13,601,390	-	(679,423)	(0)	45,484,392	
Gas Storage	58,266,111	5,195,236	(124,162)	(2,539,096)	(0)	7,751,160	-	(3,815,602)	(0)	64,733,647	
Total Gas Utility	\$ 223,620,783	\$ 32,610,695	\$ (2,961,190)	\$ (7,019,376)	\$ 36,304	\$ 42,482,717	\$ (1,590,697)	\$ (4,496,651)	\$ 27,305	\$ 282,709,891	
Common Intangible	381,880,082	94,549,974	-	3,413,420	(9,223)	101,629,717	-	-	(5,143)	581,458,827	
Common General	214,168,411	59,161,988	(8,418,968)	(2,753,515)	(353,353)	62,163,781	-	(1,536,122)	(138,948)	322,293,273	
Total Common Utility	\$ 596,048,493	\$ 153,711,962	\$ (8,418,968)	\$ 659,905	\$ (362,576)	\$ 163,793,497	\$ -	\$ (1,536,122)	\$ (144,091)	\$ 903,752,100	
Total Gas and Common Utility	\$ 819,669,275	\$ 186,322,657	\$ (11,380,158)	\$ (6,359,471)	\$ (326,272)	\$ 206,276,215	\$ (1,590,697)	\$ (6,032,773)	\$ (116,786)	\$ 1,186,461,990	

Witness	Functional Class	Project ID	Project Description	Total Company Unallocated				North Dakota Allocated			
				2024	2025	2026	Grand Total	2024	2025	2026	Grand Total
Kietzman	Common General Plant	99563127	(blank)	1,401,590	7,539,087	-	8,940,678	11,453	65,240	-	76,694
Kietzman	Common General Plant	99563129	(blank)	64,203	-	-	64,203	525	-	-	525
Kietzman	Common General Plant	A.0001019.018	2024 Maple Grove STAC Facility Remo	89,244	-	-	89,244	729	-	-	729
Kietzman	Common General Plant	A.0001727.001	COS-CAP-UAS-NSPM-Common	98,800	13,508	50,000	162,308	807	117	433	1,357
Kietzman	Common General Plant	A.0001727.005	COS-CAP-UAS-NSPM-TOOLS Common	104,812	-	1,667	106,479	856	-	14	871
Kietzman	Common General Plant	A.0001996.001	NSPM Fleet Charging Stations	305,694	1,382,124	2,614,500	4,302,318	2,498	11,960	22,625	37,083
Kietzman	Common General Plant	A.0001996.010	NSPM Fleet Home Charging Stations	11,390	1,680	-	13,070	93	15	-	108
Kietzman	Common General Plant	A.0001996.017	ND Fleet Charging Stations	12,231	11,377	-	23,608	100	98	-	198
Kietzman	Common General Plant	A.0005014.096	Office Furn & Equipment - Common -	553,809	970,557	854,850	2,379,216	4,526	8,399	7,398	20,322
Kietzman	Common General Plant	A.0005014.154	Marshall Ops Furniture	33,206	1,959	-	35,166	271	17	-	288
Kietzman	Common General Plant	A.0005014.158	Scanning Operation Expansion	18,791	340	-	19,131	154	3	-	156
Kietzman	Common General Plant	A.0005014.160	Marshall Control Center Furn	245,439	3,336	-	248,775	2,006	29	-	2,035
Kietzman	Common General Plant	A.0005014.166	Grand Forks Furniture	-	333,604	-	333,604	-	2,887	-	2,887
Kietzman	Common General Plant	A.0005014.167	St. Cloud Furniture	-	624,377	-	624,377	-	5,403	-	5,403
Kietzman	Common General Plant	A.0006056.003	MN-Dist Fleet New Unit Purchase Com	1,378,887	991,343	694,594	3,064,823	25,612	19,688	13,795	59,095
Kietzman	Common General Plant	A.0006056.206	MN-Dist Fleet New Unit Purchase Com	109,094	42,597	147,056	298,746	2,026	846	2,921	5,793
Kietzman	Common General Plant	A.0006056.219	ND-Dist Fleet New Unit Purchase Com	-	54,731	-	54,731	-	1,087	-	1,087
Kietzman	Common General Plant	A.0006056.246	MN - Dist Fleet Transp Tools Common	5,083,679	6,566,995	1,142,500	12,793,175	94,427	130,422	22,690	247,540
Kietzman	Common General Plant	A.0006056.254	Fleet-PHEV-NSPM > \$50K COMMON	256,882	568,479	65,000	890,361	4,771	11,290	1,291	17,353
Kietzman	Common General Plant	A.0006056.288	Fleet-PHEV-NSPM Dist < \$50K COMMON	54,108	80,124	-	134,232	1,005	1,591	-	2,596
Kietzman	Common General Plant	A.0006056.291	Fleet-PHEV-NSPM-ND-Dist COMMON	51,181	-	-	51,181	951	-	-	951
Kietzman	Common General Plant	A.0006056.299	NSPM-Fleet-SALVAGE-DIST COMMON	(72,870)	(67,580)	-	(140,450)	(1,354)	(1,342)	-	(2,696)
Kietzman	Common General Plant	A.0006056.334	NSPM - Dist Fleet Fuel Remediation	10,830	504	-	11,334	201	10	-	211
Kietzman	Common General Plant	A.0006056.364	MN-Dist ADD Unit Purchase Common <	-	113,167	-	113,167	-	2,248	-	2,248
Kietzman	Common General Plant	A.0006056.365	MN-Dist ADD Unit Purchase Common >	131,614	1,209,546	416,000	1,757,159	2,445	24,022	8,262	34,728
Kietzman	Common General Plant	A.0006056.381	ND-Dist Fleet ADD Unit Purchase Com	2,114	-	-	2,114	39	-	-	39
Kietzman	Common General Plant	A.0006056.388	MN-Dist ADD PHEV Unit Common < \$50K	45,383	11,309	-	56,691	843	225	-	1,068
Kietzman	Common General Plant	A.0006056.390	MN-Dist ADD PHEV Unit Common > \$50K	295,643	39,652	-	335,296	5,491	788	-	6,279
Kietzman	Common General Plant	A.0006059.024	MN-Dist Tools Common	633	100	-	734	5	1	-	6
Kietzman	Common General Plant	A.0006059.483	Tools & Equipment - Common - MN	52,331	-	-	52,331	428	-	-	428
Kietzman	Common General Plant	A.0006059.551	NSPM-WHSE Cap Tools & Equipment	523,679	600,313	500,000	1,623,992	4,279	5,195	4,327	13,801
Kietzman	Common General Plant	A.0006059.559	NSPM - NUC WHE PI Cap Tools & Equi	911	-	650,000	650,911	7	-	5,625	5,632
Kietzman	Common General Plant	D.0000005.002	ITC-Upgrade to Forensic Cap HW MN	-	1	-	1	-	0	-	0
Kietzman	Common General Plant	D.0000005.011	ITC-Forensic Kits HW MN	-	30,700	-	30,700	-	266	-	266
Kietzman	Common General Plant	D.0000008.002	ITC-RSA SecurID HW MN	261,784	-	-	261,784	2,139	-	-	2,139
Kietzman	Common General Plant	D.0000009.007	ITC-SailPoint 8.4 Upgrade HW MN	-	851	-	851	-	7	-	7
Kietzman	Common General Plant	D.0000020.012	ITC-Industrial Defender HW MN	24,726	(147,376)	-	(122,651)	202	(1,275)	-	(1,073)
Kietzman	Common General Plant	D.0000081.004	ITC-New St Paul Service Center HW M	-	571,644	500,000	1,071,644	-	4,947	4,327	9,274
Kietzman	Common General Plant	D.0000129.004	BUD ITC-Lumen Copper HW MN	938,527	955,340	1	1,893,867	7,669	8,267	0	15,937
Kietzman	Common General Plant	D.0000130.005	BUD ITC-AMAG Integration HW MN	-	-	1	1	-	-	0	0
Kietzman	Common General Plant	D.0000131.001	BUD ITC-EOC Initiative HW MN	-	1	-	1	-	0	-	0
Kietzman	Common General Plant	D.0000133.017	ITC-SAP Warehouse Mgmt HW MN	-	251,581	-	251,581	-	2,177	-	2,177
Kietzman	Common General Plant	D.0000149.011	ITC-Oracle 23ai Upgrade HW MN	-	44,312	-	44,312	-	383	-	383
Kietzman	Common General Plant	D.0000151.005	ITC-LMR Modernization HW MN	-	1,468,701	1,080,000	2,548,701	-	12,710	9,346	22,055
Kietzman	Common General Plant	D.0000159.005	ITC-Physical Security HW MN	-	19,912	-	19,912	-	172	-	172
Kietzman	Common General Plant	D.0000166.001	ITC-OTSS Platform B1 HW MN	1,263,725	119,034	-	1,382,759	10,327	1,030	-	11,357
Kietzman	Common General Plant	D.0000184.002	BUD ITC-Plnt PI Refresh HW MN	-	2	-	2	-	0	-	0
Kietzman	Common General Plant	D.0000184.009	ITC-Aveva PI Plant Refresh HW MN	-	6,492	-	6,492	-	56	-	56
Kietzman	Common General Plant	D.0000199.001	BUD ITC-Blanket Infrastructure HW M	-	-	3,000,000	3,000,000	-	-	25,961	25,961
Kietzman	Common General Plant	D.0000205.009	BUD ITC-Scan HW MN	-	10,801	-	10,801	-	93	-	93
Kietzman	Common General Plant	D.0000209.004	ITC-OT Network Sensor Program HW MN	-	2,640,780	1	2,640,781	-	22,852	0	22,852
Kietzman	Common General Plant	D.0000212.001	ITC-OT Full Packet Capture HW MN	-	2,896,344	1	2,896,345	-	25,064	0	25,064
Kietzman	Common General Plant	D.0000219.001	ITC-LFCM VCE HW MN	-	172,668	757,618	930,286	-	1,494	6,556	8,050
Kietzman	Common General Plant	D.0000219.005	ITC-LFCM Rugged Tablets HW MN	-	179,695	757,618	937,312	-	1,555	6,556	8,111
Kietzman	Common General Plant	D.0000219.012	ITC-LFCM Tablets HW MN	-	169,853	757,618	927,470	-	1,470	6,556	8,026
Kietzman	Common General Plant	D.0000219.016	ITC-LFCM Laptops HW MN	-	319,505	757,618	1,077,123	-	2,765	6,556	9,321
Kietzman	Common General Plant	D.0000219.020	ITC-LFCM Desktops HW MN	-	196,160	758,002	954,161	-	1,697	6,559	8,257
Kietzman	Common General Plant	D.0000219.024	ITC-LFCM Printers HW MN	-	324,022	757,618	1,081,640	-	2,804	6,556	9,360
Kietzman	Common General Plant	D.0000219.031	ITC-LFCM Rugged Laptops HW MN	-	36,137	757,618	793,755	-	313	6,556	6,869
Kietzman	Common General Plant	D.0000220.002	ITC-LFCM Data Storage HW MN	-	1,356,637	1,340,000	2,696,637	-	11,740	11,596	23,336
Kietzman	Common General Plant	D.0000220.005	ITC-LFCM XHCP Platform HW MN	-	1,030	-	1,030	-	9	-	9
Kietzman	Common General Plant	D.0000220.009	ITC-LFCM DCO HW MN	-	100,801	-	100,801	-	872	-	872
Kietzman	Common General Plant	D.0000220.013	ITC-LFCM Infrastructure Svcs HW MN	-	644,693	4,967,651	5,612,344	-	5,579	42,988	48,567

Witness	Functional Class	Project ID	Project Description	Total Company Unallocated			Grand Total	North Dakota Allocated			Grand Total
				2024	2025	2026		2024	2025	2026	
Kietzman	Common General Plant	D.0000221.001	ITC-NetNew VCE HW MN	-	527,737	252,539	780,276	-	4,567	2,185	6,752
Kietzman	Common General Plant	D.0000221.006	ITC-NetNew Rugged Tablets HW MN	-	15,049	252,539	267,588	-	130	2,185	2,316
Kietzman	Common General Plant	D.0000221.011	ITC-NetNew Printers HW MN	-	36,310	252,539	288,849	-	314	2,185	2,500
Kietzman	Common General Plant	D.0000221.016	ITC-NetNew Tablets HW MN	-	300,000	252,539	552,539	-	2,596	2,185	4,781
Kietzman	Common General Plant	D.0000221.021	ITC-NetNew Laptops HW MN	-	23,526	252,539	276,065	-	204	2,185	2,389
Kietzman	Common General Plant	D.0000221.028	ITC-NetNew Desktops HW MN	-	632,282	252,548	884,830	-	5,472	2,185	7,657
Kietzman	Common General Plant	D.0000221.032	ITC-NetNew Rugged Laptops HW MN	-	79,901	252,539	332,440	-	691	2,185	2,877
Kietzman	Common General Plant	D.0000225.001	BUD - ITC TCA Doble DUC Dves HW MN	-	-	60,980	60,980	-	-	528	528
Kietzman	Common General Plant	D.0000228.004	BUD - ITC Phys Security HW MN	-	-	337,500	337,500	-	-	2,921	2,921
Kietzman	Common General Plant	D.0000231.004	BUD ITC-Data Security AIP/DLP HW MN	-	-	225,000	225,000	-	-	1,947	1,947
Kietzman	Common General Plant	D.0000262.005	BUD ITC-OT Full Packet Cap HW MN	-	-	362,500	362,500	-	-	3,137	3,137
Kietzman	Common General Plant	D.0000268.001	BUD ITC-ENCOORD SW 201515 MN	-	-	291,100	291,100	-	-	2,519	2,519
Kietzman	Common General Plant	D.0000308.001	ITC-Ekey Validator Replace HW MN	-	1	-	1	-	0	-	0
Kietzman	Common General Plant	D.0001779.244	Unbudgeted Emergencies - Common - M	-	-	500,000	500,000	-	-	4,327	4,327
Kietzman	Common General Plant	D.0001781.036	Security Projects - Common - MN	-	1,890,170	4,891,263	6,781,433	-	16,357	42,327	58,684
Kietzman	Common General Plant	D.0001781.073	ND Security Projects - Common	-	-	-	-	-	-	-	-
Kietzman	Common General Plant	D.0001781.099	NSP Videofeed Panels	67,360	30,714	-	98,074	550	266	-	816
Kietzman	Common General Plant	D.0001781.104	Marshall Ops Center Physical Securi	134,832	61,090	-	195,921	1,102	529	-	1,630
Kietzman	Common General Plant	D.0001781.111	Belle Plaine SC Security	57,065	(594)	-	56,471	466	(5)	-	461
Kietzman	Common General Plant	D.0001781.130	Grand Forks SC New PS	228	(228)	-	-	2	(2)	-	(0)
Kietzman	Common General Plant	D.0001781.138	St Cloud SC Security	385,068	425,180	-	810,248	3,147	3,679	-	6,826
Kietzman	Common General Plant	D.0001781.171	ND-Grand Forks SC	193,334	346,518	-	539,852	1,580	2,999	-	4,579
Kietzman	Common General Plant	D.0001781.183	MN-R559	-	43,880	-	43,880	-	380	-	380
Kietzman	Common General Plant	D.0001806.040	414 Nic AHU Rplc	13,835	-	-	13,835	113	-	-	113
Kietzman	Common General Plant	D.0001806.089	414 Nic UPS battery Rplc #1,2	9,020	-	-	9,020	74	-	-	74
Kietzman	Common General Plant	D.0001806.110	Newport HVAC & Electrical Rplc	575,216	78,910	-	654,126	4,701	683	-	5,383
Kietzman	Common General Plant	D.0001806.111	414 Nic Data Center Maximum Build	4,620	-	-	4,620	38	-	-	38
Kietzman	Common General Plant	D.0001806.135	Wyoming OH Door Rplc	-	-	-	-	-	-	-	-
Kietzman	Common General Plant	D.0001806.151	Minneapolis SE HVAC	13,714	-	-	13,714	112	-	-	112
Kietzman	Common General Plant	D.0001806.154	Brainerd Lakes MEP Install	-	-	-	-	-	-	-	-
Kietzman	Common General Plant	D.0001806.162	Minot Fire Protection	58,620	-	-	58,620	479	-	-	479
Kietzman	Common General Plant	D.0001806.170	Newport Water Heater	-	-	-	-	-	-	-	-
Kietzman	Common General Plant	D.0001806.187	Hugo Boiler replacement	-	291,391	-	291,391	-	2,522	-	2,522
Kietzman	Common General Plant	D.0001806.188	Rice Street Gate & Operator Rplc	47,731	-	-	47,731	390	-	-	390
Kietzman	Common General Plant	D.0001806.193	Centre Pointe RTU's	-	596,768	-	596,768	-	5,164	-	5,164
Kietzman	Common General Plant	D.0001806.197	Newport Redundant Boiler Pump	-	37,601	-	37,601	-	325	-	325
Kietzman	Common General Plant	D.0001810.048	Rice St Property Aquisition	103	-	-	103	1	-	-	1
Kietzman	Common General Plant	D.0001810.119	Marshall Operations Center Developm	105,752	-	-	105,752	864	-	-	864
Kietzman	Common General Plant	D.0001810.144	Grand Forks New Const	13,221,646	7,545,315	-	20,766,961	108,044	65,294	-	173,338
Kietzman	Common General Plant	D.0001810.162	St. Cloud New SC	22,911,700	27,000,000	-	49,911,699	187,228	233,648	-	420,876
Kietzman	Common General Plant	D.0001810.163	St. Paul Land Acquisition	3,062	-	-	3,062	25	-	-	25
Kietzman	Common General Plant	D.0001810.174	St. Paul New SC	21,768,193	104,000,000	38,500,000	164,268,192	177,884	899,976	333,164	1,411,024
Kietzman	Common General Plant	D.0001810.181	Marshall Ops Control Center	5,794,602	901	-	5,795,503	47,352	8	-	47,360
Kietzman	Common General Plant	D.0001810.197	Jordan SC - Land Divestment	1,295	-	-	1,295	11	-	-	11
Kietzman	Common General Plant	D.0001810.199	Fargo Land Acquisition	-	3,514,329	-	3,514,329	-	30,412	-	30,412
Kietzman	Common General Plant	D.0001810.205	Fargo New SC	-	-	-	-	-	-	-	-
Kietzman	Common General Plant	D.0001810.214	Monticello New SC	-	-	1,020,000	1,020,000	-	-	8,827	8,827
Kietzman	Common General Plant	D.0001810.215	Monticello Land Acquisition	-	-	2,287,000	2,287,000	-	-	19,791	19,791
Kietzman	Common General Plant	D.0001811.110	Newport Employee Lot Rplc	44,901	-	-	44,901	367	-	-	367
Kietzman	Common General Plant	D.0001811.134	Pipestone Pedestrian Gate	14,950	-	-	14,950	122	-	-	122
Kietzman	Common General Plant	D.0001811.137	Newport Pavement/Outbuilding	-	-	1,500,000	1,500,000	-	-	12,980	12,980
Kietzman	Common General Plant	D.0001812.007	Plumbing - Common - MN Routine	47,218	5,957	-	53,174	386	52	-	437
Kietzman	Common General Plant	D.0001812.018	Fargo Sewer Line Rplc	-	-	-	-	-	-	-	-
Kietzman	Common General Plant	D.0001812.019	Fargo Sump Pump System	-	-	-	-	-	-	-	-
Kietzman	Common General Plant	D.0001812.022	MOC Water Softener Install	120	24,905	-	25,025	1	216	-	217
Kietzman	Common General Plant	D.0001812.024	White Bear Lake Water Heater	-	11,463	-	11,463	-	99	-	99
Kietzman	Common General Plant	D.0001813.129	Newport Siding Replacement	30,885	-	-	30,885	252	-	-	252
Kietzman	Common General Plant	D.0001813.187	Hugo Training Ctr Expansion	3,202	-	-	3,202	26	-	-	26
Kietzman	Common General Plant	D.0001813.217	Black Building Reno	3,810	-	-	3,810	31	-	-	31
Kietzman	Common General Plant	D.0001813.218	SE Storage Fleet Garage Reno	3,996	13,141	-	17,137	33	114	-	146
Kietzman	Common General Plant	D.0001813.219	Winona Crew Quarters Reno	11,359	-	-	11,359	93	-	-	93
Kietzman	Common General Plant	D.0001813.220	Fargo Gas Remodel	-	-	-	-	-	-	-	-
Kietzman	Common General Plant	D.0001813.229	CSC Redevelopment Phase 2	653,302	21,331,672	6,000,000	27,984,974	5,339	184,596	51,922	241,856

Witness	Functional Class	Project ID	Project Description	Total Company Unallocated			Grand Total	North Dakota Allocated			Grand Total
				2024	2025	2026		2024	2025	2026	
Kietzman	Common General Plant	D.0001813.232	Maple Grove Master Planning	90,357	950,000	16,600,000	17,640,356	738	8,221	143,650	152,609
Kietzman	Common General Plant	D.0001813.237	414 4th Floor Workspace Reno	646	1,300,000	1,400,000	2,700,646	5	11,250	12,115	23,370
Kietzman	Common General Plant	D.0001813.241	MOC Control Center Sound Masking	-	60,755	-	60,755	-	526	-	526
Kietzman	Common General Plant	D.0001813.244	Winona Fleet Renovation	-	-	515,000	515,000	-	-	4,457	4,457
Kietzman	Common General Plant	D.0001813.249	414-4th Floor Renovation - Furn	-	4,407	-	4,407	-	38	-	38
Kietzman	Common General Plant	D.0001814.027	Electrical - Common - MN - Routine	(19,946)	18,303	-	(1,642)	(163)	158	-	(5)
Kietzman	Common General Plant	D.0001814.089	Mankato Electrical Upgrades	547,724	272,974	-	820,698	4,476	2,362	-	6,838
Kietzman	Common General Plant	D.0001814.112	414 Nic UPS 3&4 Battery Rplc	-	-	-	-	-	-	-	-
Kietzman	Common General Plant	D.0001823.087	Misc Bldg - MN - Common - Routine	-	1,412,400	14,267,191	15,679,591	-	12,222	123,463	135,685
Kietzman	Common General Plant	D.0001823.109	Wyoming Sidewalk Apron Rplc	2,378	-	-	2,378	19	-	-	19
Kietzman	Common General Plant	D.0001823.158	MOC Landscaping Project	-	43,562	-	43,562	-	377	-	377
Kietzman	Common General Plant	D.0001834.056	Newport Main Roof Rplc	53,368	537,276	-	590,643	436	4,649	-	5,085
Kietzman	Common General Plant	D.0001896.001	ITC-FireEye IDS-IPS NP MN	(681,030)	1,036	-	(679,994)	(5,565)	9	-	(5,556)
Kietzman	Common General Plant	D.0001896.012	ITC-Full Packet Capture HW MN	761,194	44,781	-	805,975	6,220	388	-	6,608
Kietzman	Common General Plant	D.0001897.001	ITC-Red Team Program Development N	(31,211)	-	-	(31,211)	(255)	-	-	(255)
Kietzman	Common General Plant	D.0001916.003	ITC-PLTE HW NP MN	1,477,647	4,229,987	7,087,637	12,795,271	12,075	36,605	61,334	110,013
Kietzman	Common General Plant	D.0001916.023	ITC-PLTE HW Gleason Lake MN	194,185	367,986	-	562,171	1,587	3,184	-	4,771
Kietzman	Common General Plant	D.0001916.025	ITC-PLTE HW Coon Creek MN	196,832	471,723	-	668,555	1,608	4,082	-	5,691
Kietzman	Common General Plant	D.0001916.036	ITC-PLTE HW Sherco MN	157,988	433,215	-	591,203	1,291	3,749	-	5,040
Kietzman	Common General Plant	D.0001916.046	ITC-PLTE Comm HW MN	-	47	-	47	-	0	-	0
Kietzman	Common General Plant	D.0001917.001	ITC-LMR IP Enablement NP MN	-	171,341	-	171,341	-	1,483	-	1,483
Kietzman	Common General Plant	D.0001917.005	ITC-LMR IP Enablement NP MN	922,124	78,659	-	1,000,783	7,535	681	-	8,216
Kietzman	Common General Plant	D.0001923.005	ITC-ITC Budget System HW NP MN	0	-	-	0	0	-	-	0
Kietzman	Common General Plant	D.0001926.012	ITC-ESB Modernization HW MN	335	-	-	335	3	-	-	3
Kietzman	Common General Plant	D.0001927.001	ITC-Marshall Operation Center NP M	6,407,600	28,989	-	6,436,589	52,361	251	-	52,612
Kietzman	Common General Plant	D.0001944.001	ITC-Handheld Mobile Refresh Routi H	50,882	-	-	50,882	416	-	-	416
Kietzman	Common General Plant	D.0001944.008	ITC-HH Mobile Collector Refsh HW MN	28,172	74,657	-	102,828	230	646	-	876
Kietzman	Common General Plant	D.0001958.012	ITC-Upgrade UI Planner HW MN	-	129,412	-	129,412	-	1,120	-	1,120
Kietzman	Common General Plant	D.0001993.008	ITC-Incident Mgmt Hub HW MN	-	-	1	1	-	-	0	0
Kietzman	Common General Plant	D.0002011.008	ITC-2020-21 WAN Black Dog HW MN	-	(10,606)	-	(10,606)	-	(92)	-	(92)
Kietzman	Common General Plant	D.0002011.013	ITC - WAN Routine HW NSPMN	3,540,597	3,810,168	3,501,204	10,851,970	28,933	32,972	30,298	92,203
Kietzman	Common General Plant	D.0002011.018	ITC-Shorewood LMR Tower Move HW NP	(46,926)	(2)	-	(46,927)	(383)	(0)	-	(383)
Kietzman	Common General Plant	D.0002011.020	ITC-Sherco Solar NP MN	(396)	22,984	-	22,588	(3)	199	-	196
Kietzman	Common General Plant	D.0002011.022	ITC-Winfred Tower HW MN	142,498	(572,544)	-	(430,046)	1,164	(4,955)	-	(3,790)
Kietzman	Common General Plant	D.0002020.049	ITC-SAP Ops Reporting HW MN	-	(32,911)	-	(32,911)	-	(285)	-	(285)
Kietzman	Common General Plant	D.0002020.085	ITC-S4 HANA TEST ENVIRONMENT HW MN	(1,788,379)	1,247	-	(1,787,132)	(14,614)	11	-	(14,603)
Kietzman	Common General Plant	D.0002021.001	Purch Facility IT Investments HW MN	2,341	-	-	2,341	19	-	-	19
Kietzman	Common General Plant	D.0002021.017	ITC-Purch FITI Belle Plaine SC HW M	31,810	-	-	31,810	260	-	-	260
Kietzman	Common General Plant	D.0002021.021	ITC-Purch FITI Chestnut SC HW MN NP	591,980	-	-	591,980	4,838	-	-	4,838
Kietzman	Common General Plant	D.0002021.023	ITC-BUD-Facility IT Invest HW NP MN	-	37,809	437,617	475,426	-	327	3,787	4,114
Kietzman	Common General Plant	D.0002021.034	ITC-FITI Chanhassen SC HW MN	295,913	1,157,753	-	1,453,666	2,418	10,019	-	12,437
Kietzman	Common General Plant	D.0002021.035	ITC-Purch FITI Belgrade SC HW MN NP	198,237	3,190	-	201,428	1,620	28	-	1,648
Kietzman	Common General Plant	D.0002021.037	ITC-FITI Grand Forks SC HW NoDak NP	128,712	576,967	1	705,679	1,052	4,993	0	6,045
Kietzman	Common General Plant	D.0002021.041	ITC-FITI Sioux Falls SD NP MN	355,928	13,009	-	368,937	2,909	113	-	3,021
Kietzman	Common General Plant	D.0002021.044	ITC-FITI- St.Cloud HW NP MN	263,449	1,018,459	-	1,281,908	2,153	8,813	-	10,966
Kietzman	Common General Plant	D.0002021.050	ITC-FITI Marshall Ops Center NP MN	297,694	-	-	297,694	2,433	-	-	2,433
Kietzman	Common General Plant	D.0002021.054	ITC- FITI Chestnut New Bldg MN	129,719	99,472	1,250,430	1,479,621	1,060	861	10,821	12,742
Kietzman	Common General Plant	D.0002021.057	ITC-FITI Waseca New SC HW MN	46,538	25,799	-	72,337	380	223	-	604
Kietzman	Common General Plant	D.0002021.065	ITC-FITI Dodge SC HW MN	6,450	46,885	2,941	56,276	53	406	25	484
Kietzman	Common General Plant	D.0002021.068	ITC-FITI MonteVideo SC HW MN	325	34,197	5	34,527	3	296	0	299
Kietzman	Common General Plant	D.0002021.069	ITC-414 4th Floor Reno HW MN	-	219,531	227,853	447,384	-	1,900	1,972	3,871
Kietzman	Common General Plant	D.0002082.015	ITC-VCE Phase 3 HW MN	-	(4,751)	-	(4,751)	-	(41)	-	(41)
Kietzman	Common General Plant	D.0002082.019	ITC-VCE Phase 4 HW MN	(7,997)	-	-	(7,997)	(65)	-	-	(65)
Kietzman	Common General Plant	D.0002082.027	ITC-VCE Phase 5 NP MN	75,066	-	-	75,066	613	-	-	613
Kietzman	Common General Plant	D.0002082.031	ITC-VCE Phase 6 HW MN	536,379	391,921	-	928,301	4,383	3,392	-	7,775
Kietzman	Common General Plant	D.0002106.017	ITC-VoIP Refresh NP MN	848,280	477,864	-	1,326,144	6,932	4,135	-	11,067
Kietzman	Common General Plant	D.0002106.029	ITC-VoIP HW MN	52,968	-	-	52,968	433	-	-	433
Kietzman	Common General Plant	D.0002106.033	ITC-PI VoIP HW Completion MN	81,614	3,495	1	85,110	667	30	0	697
Kietzman	Common General Plant	D.0002109.005	ITC-Rugged Tablets Refresh Routine	1,379,806	4,454	-	1,384,260	11,275	39	-	11,314
Kietzman	Common General Plant	D.0002125.005	ITC-DR Technology Refresh Storage N	-	(177,909)	-	(177,909)	-	(1,540)	-	(1,540)
Kietzman	Common General Plant	D.0002125.013	ITC-HCI Network Refresh HW MN	-	(6,653)	-	(6,653)	-	(58)	-	(58)
Kietzman	Common General Plant	D.0002125.017	ITC-CI Tech Refresh HW MN	-	(15,942)	-	(15,942)	-	(138)	-	(138)
Kietzman	Common General Plant	D.0002125.037	ITC-SAP DR NP MN	9,703	-	-	9,703	79	-	-	79

Witness	Functional Class	Project ID	Project Description	Total Company Unallocated			Grand Total	North Dakota Allocated			Grand Total
				2024	2025	2026		2024	2025	2026	
Kietzman	Common General Plant	D.0002125.043	ITC-DR Resiliency Platform NP MN	(881,298)	(42,835)	-	(924,133)	(7,202)	(371)	-	(7,572)
Kietzman	Common General Plant	D.0002137.006	ITC-CRS Tech Stack HW MN	-	(117,489)	-	(117,489)	-	(1,017)	-	(1,017)
Kietzman	Common General Plant	D.0002181.005	ITC-Strategic Fiber Deploy -HW MN	674,138	(25,881)	-	648,257	5,509	(224)	-	5,285
Kietzman	Common General Plant	D.0002206.007	ITC-Purch Security AMAG HW MN	(1,111)	-	-	(1,111)	(9)	-	-	(9)
Kietzman	Common General Plant	D.0002210.016	ITC - IT INF5 F5 Equip Pan HW MN	351	-	-	351	3	-	-	3
Kietzman	Common General Plant	D.0002212.005	ITC-SAP Upgrade GO HW MN	-	(18,092)	-	(18,092)	-	(157)	-	(157)
Kietzman	Common General Plant	D.0002223.012	ITC-Customer Care IVR Up HW MN	1,712	(58,562)	-	(56,850)	14	(507)	-	(493)
Kietzman	Common General Plant	D.0002282.007	ITC-Mainframe Modernization-HW MN	-	(23,202)	-	(23,202)	-	(201)	-	(201)
Kietzman	Common General Plant	D.0002286.021	ITC-DC5 Server Installation NP MN	(149,075)	-	-	(149,075)	(1,218)	-	-	(1,218)
Kietzman	Common General Plant	D.0002308.008	ITC-BUD Upgrade HW MN	-	(17,113)	-	(17,113)	-	(148)	-	(148)
Kietzman	Common General Plant	D.0002320.018	ITC - VDI Refresh Ph 2 HW MN	-	(6,910)	-	(6,910)	-	(60)	-	(60)
Kietzman	Common General Plant	D.0002320.024	ITC-BUD-VDI Refresh NP MN	-	-	2	2	-	-	0	0
Kietzman	Common General Plant	D.0002340.008	ITC - Oracle Exadata Refresh HW MN	-	(3,093)	-	(3,093)	-	(27)	-	(27)
Kietzman	Common General Plant	D.0002354.001	ITC-PC Refreshes-Routine HW-NSPM	3,338,579	2,011,910	-	5,350,490	27,282	17,410	-	44,692
Kietzman	Common General Plant	D.0002355.001	ITC-Printer Refreshes-Routine HW-NS	636,289	71,695	-	707,984	5,200	620	-	5,820
Kietzman	Common General Plant	D.0002356.001	ITC - IT INF5 Network Refresh HW NS	4,705,645	579,657	4,855,132	10,140,435	38,453	5,016	42,014	85,484
Kietzman	Common General Plant	D.0002370.003	ITC-F5 Renewal HW HW MN	-	(8,240)	-	(8,240)	-	(71)	-	(71)
Kietzman	Common General Plant	D.0002376.027	ITC-Modern Storage Solutions NP MN	5,170	-	-	5,170	42	-	-	42
Kietzman	Common General Plant	D.0002376.049	ITC-Data Center Refresh NP MN	3,035	-	-	3,035	25	-	-	25
Kietzman	Common General Plant	D.0002376.055	ITC-Hybrid Cloud Buildout NP MN	79,608	(3,359)	-	76,248	651	(29)	-	621
Kietzman	Common General Plant	D.0002376.061	ITC-Server OS Migration NP MN	34,662	-	-	34,662	283	-	-	283
Kietzman	Common General Plant	D.0002376.063	ITC-Data Center Refresh HW MN	814,564	181	-	814,745	6,656	2	-	6,658
Kietzman	Common General Plant	D.0002376.066	ITC-Hybrid Cloud Buildout HW MN	546,858	25,183	-	572,041	4,469	218	-	4,687
Kietzman	Common General Plant	D.0002376.068	ITC-Server OS Migration HW MN	310,338	(310,456)	-	(119)	2,536	(2,687)	-	(151)
Kietzman	Common General Plant	D.0002384.003	ITC-Analog Security Camera Routine	1,055,677	1,315,428	675,000	3,046,105	8,627	11,383	5,841	25,851
Kietzman	Common General Plant	D.0002401.001	ITC-Aclara Upgrade HW MN	-	(463)	-	(463)	-	(4)	-	(4)
Kietzman	Common General Plant	D.0002403.024	MN-Mankato SC AMAG	3,964	-	-	3,964	32	-	-	32
Kietzman	Common General Plant	D.0002403.027	MN-Mankato SC AMAG	32,006	-	-	32,006	262	-	-	262
Kietzman	Common General Plant	D.0002416.001	ITC-Verint Camera Server NP MN	29,648	(17,934)	-	11,714	242	(155)	-	87
Kietzman	Common General Plant	D.0002420.001	NSPM Fleet EV Charging	56,656	-	-	56,656	463	-	-	463
Kietzman	Common General Plant	D.0002420.005	NSPM Employee EV Charging	27,978	-	-	27,978	229	-	-	229
Kietzman	Common General Plant	D.0002429.001	ITC-Return to Office NP MN	-	(51,668)	-	(51,668)	-	(447)	-	(447)
Kietzman	Common General Plant	D.0002465.002	ITC-Field Modem Mgmt NP MN	467	-	-	467	4	-	-	4
Kietzman	Common General Plant	D.0002482.005	ITC-LFCM End User NP Routine HW MN	(136,729)	3,203	-	(133,526)	(1,117)	28	-	(1,090)
Kietzman	Common General Plant	D.0002485.001	ITC-LFCM Network Services NP MNx	-	-	6,000,000	6,000,000	-	-	51,922	51,922
Kietzman	Common General Plant	D.0002485.005	ITC-LFCM-Network Services Routine N	1,141	(109,422)	-	(108,281)	9	(947)	-	(938)
Kietzman	Common General Plant	D.0002485.021	ITC-Checkpoint HW NP MNx	-	(992)	-	(992)	-	(9)	-	(9)
Kietzman	Common General Plant	D.0002485.025	ITC-LFCM Network NP MN	(1,074,763)	675,563	-	(399,201)	(8,783)	5,846	-	(2,937)
Kietzman	Common General Plant	D.0002485.029	ITC-LFCM Network HW MN	362,464	952,038	-	1,314,502	2,962	8,239	-	11,201
Kietzman	Common General Plant	D.0002485.033	ITC-Fortinet Upgrade MN	2,777,624	5,202,417	-	7,980,041	22,698	45,020	-	67,718
Kietzman	Common General Plant	D.0002485.057	ITC-NextGen FW Upgrade HW MN	-	319,405	-	319,405	-	2,764	-	2,764
Kietzman	Common General Plant	D.0002488.005	ITC-LFCM OT Modernization NP Rout H	313,560	907,557	1,000,000	2,221,116	2,562	7,854	8,654	19,070
Kietzman	Common General Plant	D.0002488.013	Centre Pointe 2 HVAC	-	36,658	-	36,658	-	317	-	317
Kietzman	Common General Plant	D.0002489.005	ITC-LFCM Infra Svcs NP Rout HW MN	2,692,777	137,364	-	2,830,141	22,005	1,189	-	23,193
Kietzman	Common General Plant	D.0002500.001	ITC-Fabric Refresh NP MNx	(135,764)	(69,609)	-	(205,373)	(1,109)	(602)	-	(1,712)
Kietzman	Common General Plant	D.0002500.015	ITC-Fabric Refresh-2023-HW MNx	322,136	-	-	322,136	2,632	-	-	2,632
Kietzman	Common General Plant	D.0002500.019	ITC-Fabric Refresh-2024-HW MNx	2,152,491	396,237	-	2,548,728	17,590	3,429	-	21,018
Kietzman	Common General Plant	D.0002515.007	SML: Tool Imp. & Oper. HW-NSPM	(1,160)	-	-	(1,160)	(9)	-	-	(9)
Kietzman	Common General Plant	D.0002515.030	SML: Dragos HW NSPM	89,045	-	-	89,045	728	-	-	728
Kietzman	Common General Plant	D.0002515.034	OT Monitoring 2021 HW MN	1,071,593	-	-	1,071,593	8,757	-	-	8,757
Kietzman	Common General Plant	D.0002515.038	OT Monitoring 2021 SDHW	246,990	-	-	246,990	2,018	-	-	2,018
Kietzman	Common General Plant	D.0002518.001	ITC-LFCM Data Storage Rout HW NP MN	4,381,018	499,493	-	4,880,511	35,801	4,322	-	40,123
Kietzman	Common General Plant	D.0002524.002	OT Monitoring 2023 HW NSPM	1,130,594	348,363	-	1,478,957	9,239	3,015	-	12,254
Kietzman	Common General Plant	D.0002535.001	ITC-Cyber-Recovery NP MN	67,814	11,085	-	78,899	554	96	-	650
Kietzman	Common General Plant	D.0002551.018	ITC-PRES GIS ESRI Upgrade HW MN	2,408	-	-	2,408	20	-	-	20
Kietzman	Common General Plant	D.0002553.001	ITC-Data Scientist HW MN	-	809	-	809	-	7	-	7
Kietzman	Common General Plant	D.0002554.001	ITC-CyberArc HW MN	3,445	-	-	3,445	28	-	-	28
Kietzman	Common Intangible Plant	99562627	(blank)	130,291	-	-	130,291	1,389	-	-	1,389
Kietzman	Common Intangible Plant	D.0000004.003	ITC-OT Asset Monitoring SW 200184 M	816,552	1,045,559	785,625	2,647,736	8,704	11,283	8,478	28,465
Kietzman	Common Intangible Plant	D.0000006.003	ITC-Fortress SBOM SW 200172 MN	171,460	77,063	-	248,523	1,828	832	-	2,659
Kietzman	Common Intangible Plant	D.0000007.002	ITC-Enterprise CAP IA SW 200181 MN	(780,528)	1	-	(780,527)	(8,320)	0	-	(8,320)
Kietzman	Common Intangible Plant	D.0000007.007	ITC-Enterprise CAP IA SW MN	(7,344)	7,502	-	158	(78)	81	-	3
Kietzman	Common Intangible Plant	D.0000009.005	ITC-SailPoint Enhancements SW 20014	577,403	644,560	-	1,221,963	6,155	6,955	-	13,111

Witness	Functional Class	Project ID	Project Description	Total Company Unallocated			Grand Total	North Dakota Allocated			Grand Total
				2024	2025	2026		2024	2025	2026	
Kietzman	Common Intangible Plant	D.0000012.005	ITC-Business Obj Enhance SW 200147	84,033	17,938	0	101,972	896	194	0	1,089
Kietzman	Common Intangible Plant	D.0000014.006	ITC-Metering Enhancements SW 200171	741,903	1,179,098	-	1,921,001	7,909	12,724	-	20,632
Kietzman	Common Intangible Plant	D.0000017.011	ITC-CRS Auto Upgrades SW 200171 MN	1,018,517	513,500	-	1,532,017	10,857	5,541	-	16,399
Kietzman	Common Intangible Plant	D.0000017.021	ITC-Refund&BillPmt Upgrade SW 20017	187,938	418,533	-	606,471	2,003	4,516	-	6,520
Kietzman	Common Intangible Plant	D.0000017.022	ITC-Renew&BillPmt Upgrades SW 20017	20,375	12,170	-	32,545	217	131	-	349
Kietzman	Common Intangible Plant	D.0000018.007	ITC-Data Mart Builds SW 200148 MN	198,260	-	-	198,260	2,113	-	-	2,113
Kietzman	Common Intangible Plant	D.0000018.012	ITC-DBKS Dev&Config 2 SW 200148 MN	587,492	246,160	-	833,652	6,263	2,656	-	8,919
Kietzman	Common Intangible Plant	D.0000018.025	ITC-DataMart Gen expansion SW 20152	-	171,641	-	171,641	-	1,852	-	1,852
Kietzman	Common Intangible Plant	D.0000020.023	ITC-Industrial Defender SW 200172 M	401,641	16,830	-	418,472	4,281	182	-	4,463
Kietzman	Common Intangible Plant	D.0000022.001	ITC-Transition Tanium SW 200148 MN	380,132	-	-	380,132	4,052	-	-	4,052
Kietzman	Common Intangible Plant	D.0000024.005	ITC-PI Analytic & Monitor SW 200181	166,439	22,057	-	188,496	1,774	238	-	2,012
Kietzman	Common Intangible Plant	D.0000024.011	ITC-PI Core Sys & Integrat SW 20018	89,921	-	-	89,921	959	-	-	959
Kietzman	Common Intangible Plant	D.0000024.015	ITC-Core Aveva PI Systems SW 200181	-	233,103	230,280	463,383	-	2,515	2,485	5,000
Kietzman	Common Intangible Plant	D.0000029.004	ITC-My Acet Ph 3 SW 200149 MN	5,870,592	57,986	-	5,928,578	62,580	626	-	63,206
Kietzman	Common Intangible Plant	D.0000067.005	ITC-Flutr Ntve MobApp SW 200149 MN	2,523,241	566,553	-	3,089,793	26,898	6,114	-	33,011
Kietzman	Common Intangible Plant	D.0000070.004	ITC-Unfid Intrent Prtl SW 200149 MN	-	560,931	2,258,850	2,819,781	-	6,053	24,375	30,428
Kietzman	Common Intangible Plant	D.0000070.011	ITC-Unified Intercon B&R SW 200149	-	405,533	-	405,533	-	4,376	-	4,376
Kietzman	Common Intangible Plant	D.0000071.004	ITC-Infmtca LMA rplmt SW 200074 MN	-	56,752	-	56,752	-	612	-	612
Kietzman	Common Intangible Plant	D.0000071.010	ITC-Archon Purge Archv TL SW 200074	13,729	649,158	220,150	883,037	146	7,005	2,376	9,527
Kietzman	Common Intangible Plant	D.0000073.011	ITC-Pay Arrangements SW 200151 MN	1,753,089	1,009,342	-	2,762,431	18,688	10,892	-	29,580
Kietzman	Common Intangible Plant	D.0000074.007	ITC-DgtlChnl SflSrv SW 200154 MN	1,628,607	1,868,691	-	3,497,298	17,361	20,165	-	37,526
Kietzman	Common Intangible Plant	D.0000085.006	ITC-SAP ISP Phase 2 SW 200074 MN	947,266	71,168	-	1,018,434	10,098	77	-	10,175
Kietzman	Common Intangible Plant	D.0000085.007	ITC-SAP ISP XWM SW 200074 MN	-	1,144,874	880,600	2,025,474	-	12,354	9,503	21,857
Kietzman	Common Intangible Plant	D.0000093.004	BUD ITC-Powerplan Upgrade SW 200074	-	913,758	613,640	1,527,398	-	9,860	6,622	16,482
Kietzman	Common Intangible Plant	D.0000094.004	BUD ITC-SAP WM Rplcmt SW 200074 MN	-	441,582	3,103,603	3,545,185	-	4,765	33,491	38,256
Kietzman	Common Intangible Plant	D.0000096.002	BUD ITC-Native Mobile Ap 2 SW 20014	-	1,063,421	-	1,063,421	-	11,475	-	11,475
Kietzman	Common Intangible Plant	D.0000096.007	ITC-Reconnect & Pymnt Flow SW 20014	-	963,841	-	963,841	-	10,401	-	10,401
Kietzman	Common Intangible Plant	D.0000097.004	BUD ITC-Core Digi Enhnce 3 SW 20014	-	677,655	-	677,655	-	7,313	-	7,313
Kietzman	Common Intangible Plant	D.0000098.004	BUD ITC-CX Capabilities SW 200149 M	-	1,125,585	2,710,620	3,836,205	-	12,146	29,250	41,397
Kietzman	Common Intangible Plant	D.0000098.007	ITC-Resilient Cstmr Access SW 20014	-	533,654	-	533,654	-	5,759	-	5,759
Kietzman	Common Intangible Plant	D.0000107.004	BUD ITC-Trans Schedule SW 200126 MN	-	622,157	-	622,157	-	6,714	-	6,714
Kietzman	Common Intangible Plant	D.0000111.004	BUD ITC-Core Digi Enhnce 2 SW 20014	-	912,913	-	912,913	-	9,851	-	9,851
Kietzman	Common Intangible Plant	D.0000111.009	ITC-Custmr Usge & Sfl Srv SW 20015	-	1,032,418	-	1,032,418	-	11,141	-	11,141
Kietzman	Common Intangible Plant	D.0000113.004	BUD ITC-Com Ops Enhacmnts SW 200146	-	132,671	242,232	374,903	-	1,432	2,614	4,046
Kietzman	Common Intangible Plant	D.0000113.007	ITC-COTS Bid2Bill SW 200146 MN	121,618	11,563	-	133,181	1,296	125	-	1,421
Kietzman	Common Intangible Plant	D.0000114.004	BUD ITC-ESG Data Hub SW 200074 MN	-	-	0	0	-	-	0	0
Kietzman	Common Intangible Plant	D.0000121.004	BUD ITC-ML Visualization SW 200148	-	-	0	0	-	-	0	0
Kietzman	Common Intangible Plant	D.0000122.004	BUD ITC-LDAP Service SW 200148 MN	-	-	0	0	-	-	0	0
Kietzman	Common Intangible Plant	D.0000123.004	BUD ITC-Cloud Scanning SW 200148 MN	-	2,654,924	0	2,654,925	-	28,649	0	28,649
Kietzman	Common Intangible Plant	D.0000128.009	ITC-ECMS Enterprise SW 200074 MN	83,409	825,663	440,300	1,349,371	889	8,910	4,751	14,550
Kietzman	Common Intangible Plant	D.0000133.004	BUD ITC-SAP Warehouse SW 200074 MN	-	327,998	443,372	771,370	-	3,539	4,784	8,324
Kietzman	Common Intangible Plant	D.0000133.008	BUD ITC-SAP Warehouse HW MN	-	86	-	86	-	1	-	1
Kietzman	Common Intangible Plant	D.0000133.011	ITC-SAP Warehouse Mgmt SW 200074 MN	266,921	208,249	-	475,170	2,845	2,247	-	5,093
Kietzman	Common Intangible Plant	D.0000135.004	BUD ITC-Splunk SOAR SW 200148 MN	-	-	0	0	-	-	0	0
Kietzman	Common Intangible Plant	D.0000136.004	BUD ITC-IIQ Cyberark SW 200148 MN	-	651,532	0	651,532	-	7,031	0	7,031
Kietzman	Common Intangible Plant	D.0000138.004	BUD ITC-ISU Solution SW 200074 MN	-	399,035	-	399,035	-	4,306	-	4,306
Kietzman	Common Intangible Plant	D.0000138.009	ITC-SAP ISU FieldMaster SW 201528 M	-	241,959	-	241,959	-	2,611	-	2,611
Kietzman	Common Intangible Plant	D.0000140.004	BUD ITC-Sharepoint Tools SW 200074	-	179,305	-	179,305	-	1,935	-	1,935
Kietzman	Common Intangible Plant	D.0000140.006	ITC-Nintex NRV SW 201528 MN	-	8,800	287,074	295,874	-	95	3,098	3,193
Kietzman	Common Intangible Plant	D.0000142.004	BUD ITC-Wildfire detection SW 20018	-	-	-	-	-	-	-	-
Kietzman	Common Intangible Plant	D.0000144.001	BUD ITC- Smartnet Renewal SW 200148	-	483,289	-	483,289	-	5,215	-	5,215
Kietzman	Common Intangible Plant	D.0000148.001	BUD ITC-VISION SW 200165 MN	-	660,496	10,639	671,134	-	7,127	115	7,242
Kietzman	Common Intangible Plant	D.0000149.008	ITC-Oracle 23ai Upgrade SW 200074 M	-	484,234	264,192	748,426	-	5,225	2,851	8,076
Kietzman	Common Intangible Plant	D.0000151.001	BUD ITC-LMR Modernization SW 200172	-	515,380	384,729	900,108	-	5,561	4,152	9,713
Kietzman	Common Intangible Plant	D.0000152.001	BUD ITC Consolidate AD SW 200148 MN	-	589,053	0	589,053	-	6,357	0	6,357
Kietzman	Common Intangible Plant	D.0000153.003	BUD ITC-Splunk Automation SW 200148	-	0	-	0	-	0	-	0
Kietzman	Common Intangible Plant	D.0000154.001	BUD ITC-Splunk SIEM SW 200148 MN	-	-	1	1	-	-	0	0
Kietzman	Common Intangible Plant	D.0000154.008	ITC-IT Splunk SIEM Enhance SW 20152	-	922	0	922	-	10	0	10
Kietzman	Common Intangible Plant	D.0000156.001	BUD ITC-Cloud Governance SW 200148	-	313,448	0	313,449	-	3,382	0	3,382
Kietzman	Common Intangible Plant	D.0000157.002	BUD ITC- Secrets IAM SW 200148 MN	-	-	1	1	-	-	0	0
Kietzman	Common Intangible Plant	D.0000159.001	BUD ITC-Integrated PS SW 200165 MN	-	338,118	-	338,118	-	3,649	-	3,649
Kietzman	Common Intangible Plant	D.0000160.003	BUD ITC- Role Based AC SW 200148 MN	-	194,848	-	194,848	-	2,103	-	2,103
Kietzman	Common Intangible Plant	D.0000160.009	ITC-SailPoint Role Based SW 201528	-	190,760	-	190,760	-	2,059	-	2,059

Witness	Functional Class	Project ID	Project Description	Total Company Unallocated			Grand Total	North Dakota Allocated			Grand Total
				2024	2025	2026		2024	2025	2026	
Kietzman	Common Intangible Plant	D.0000161.004	BUD ITC-Identity Gov App SW 200148	-	0	-	0	-	0	-	0
Kietzman	Common Intangible Plant	D.0000163.005	ITC-Trellix Renewal SW 200148 MN	826,361	-	-	826,361	8,809	-	-	8,809
Kietzman	Common Intangible Plant	D.0000163.007	BUD ITC-Security SW Renewals 200148	-	1	2	3	-	0	0	0
Kietzman	Common Intangible Plant	D.0000163.015	ITC-DigiCert Renewal SW 200074 MN	159,935	-	-	159,935	1,705	-	-	1,705
Kietzman	Common Intangible Plant	D.0000163.020	ITC-Splunk Renewal SW 200148 MN	3,884,298	(208,626)	-	3,675,672	41,406	(2,251)	-	39,155
Kietzman	Common Intangible Plant	D.0000163.028	ITC-AD Forest Recovery SW 200074 MN	70,448	-	-	70,448	751	-	-	751
Kietzman	Common Intangible Plant	D.0000163.031	ITC-IT Splunk Cloud Renew SW 200074	3,130,559	-	-	3,130,559	33,372	-	-	33,372
Kietzman	Common Intangible Plant	D.0000163.035	ITC-IdentityIQ Renewal SW 200165 MN	-	99,240	-	99,240	-	1,071	-	1,071
Kietzman	Common Intangible Plant	D.0000163.042	ITC-Rapid7 Surf Com Renew SW 200074	205,379	-	-	205,379	2,189	-	-	2,189
Kietzman	Common Intangible Plant	D.0000163.047	ITC-Analyst1 Renewal SW 200074 MN	123,119	(18)	-	123,101	1,312	(0)	-	1,312
Kietzman	Common Intangible Plant	D.0000163.054	ITC-Forcepoint Web SW 200074 MN	2,593	313,576	-	316,169	28	3,384	-	3,411
Kietzman	Common Intangible Plant	D.0000163.055	ITC-Industrial Defender SW MN	6,493,348	(3,352,354)	-	3,140,993	69,219	(36,175)	-	33,043
Kietzman	Common Intangible Plant	D.0000163.058	ITC-Splunk OT Renewals SW 200074 MN	-	3,824	-	3,824	-	41	-	41
Kietzman	Common Intangible Plant	D.0000163.066	ITC-Splunk IT Renewals SW 200074 MN	-	16,554	-	16,554	-	179	-	179
Kietzman	Common Intangible Plant	D.0000163.070	ITC-Dracos License Renewals SW MN	-	2,944,507	-	2,944,507	-	31,774	-	31,774
Kietzman	Common Intangible Plant	D.0000163.074	ITC-CyberArk Lic Renewal SW 200074	-	1,488,732	-	1,488,732	-	16,065	-	16,065
Kietzman	Common Intangible Plant	D.0000163.079	ITC-Rapid7 Lic Renewal SW MN 200074	-	271,155	-	271,155	-	2,926	-	2,926
Kietzman	Common Intangible Plant	D.0000163.086	ITC-RSA Token Renewal SW 200074 MN	-	66,723	-	66,723	-	720	-	720
Kietzman	Common Intangible Plant	D.0000163.099	ITC-AppViewX Lic Renew SW 200074 MN	-	48,688	-	48,688	-	525	-	525
Kietzman	Common Intangible Plant	D.0000164.001	ITC-TEM Renewal SW 200171 MN	1,112,177	-	-	1,112,177	11,856	-	-	11,856
Kietzman	Common Intangible Plant	D.0000165.005	ITC-E2E Work Mgmt System SW 200119	2,238,911	1,260,474	-	3,499,384	23,867	13,602	-	37,469
Kietzman	Common Intangible Plant	D.0000166.012	ITC-OTSS B2 View Only SW 200074 MN	172,325	3,575	-	175,899	1,837	39	-	1,876
Kietzman	Common Intangible Plant	D.0000166.019	ITC-OT Log & Event Mgmt SW 201528 M	-	277,000	770,518	1,047,517	-	2,989	8,315	11,304
Kietzman	Common Intangible Plant	D.0000166.024	ITC-OT Monitoring Tele SW 201528 MN	-	272,928	770,532	1,043,460	-	2,945	8,315	11,260
Kietzman	Common Intangible Plant	D.0000167.001	BUD ITC-NetScout Tool SW 200148 MN	-	-	1,643,313	1,643,313	-	-	17,733	17,733
Kietzman	Common Intangible Plant	D.0000168.001	BUD ITC-Xcelebrate Replacmnt SW 200	-	98,033	-	98,033	-	1,058	-	1,058
Kietzman	Common Intangible Plant	D.0000171.002	ITC-Gen AI Agent Assist TL SW 20015	210,193	6,409	-	216,602	2,241	69	-	2,310
Kietzman	Common Intangible Plant	D.0000172.002	ITC-Agent Forecast Tool SW 200154 M	135,260	-	-	135,260	1,442	-	-	1,442
Kietzman	Common Intangible Plant	D.0000173.001	ITC-Propensity2Pay Enhance SW 20015	135,260	-	-	135,260	1,442	-	-	1,442
Kietzman	Common Intangible Plant	D.0000174.001	ITC-Disconnect Route TL SW 200154 M	212,551	-	-	212,551	2,266	-	-	2,266
Kietzman	Common Intangible Plant	D.0000176.004	ITC-ISP UDP Load Frst SW 200181 MN	1,948,935	444,528	-	2,393,463	20,776	4,797	-	25,572
Kietzman	Common Intangible Plant	D.0000176.011	ITC-ISP UDP Load Frst Ph2 SW 20018	389,585	608,129	460,553	1,458,267	4,153	6,562	4,970	15,685
Kietzman	Common Intangible Plant	D.0000179.001	BUD ITC- Crew Callout Solu SW 20012	-	0	-	0	-	0	-	0
Kietzman	Common Intangible Plant	D.0000181.001	BUD ITC-SplyChain MDO Impl SW 20009	-	106,451	3	106,454	-	1,149	0	1,149
Kietzman	Common Intangible Plant	D.0000183.004	BUD ITC-Energy Pulse SW 200074 MN	-	990,719	528,384	1,519,103	-	10,691	5,702	16,393
Kietzman	Common Intangible Plant	D.0000184.001	BUD ITC-Plnt PI Refresh SW 200184 M	-	632,146	329,612	961,758	-	6,822	3,557	10,378
Kietzman	Common Intangible Plant	D.0000185.001	BUD ITC-Datawhous Modrnztn SW 2000	-	0	-	0	-	0	-	0
Kietzman	Common Intangible Plant	D.0000186.004	BUD ITC-Data Wrld Expansion 200074	-	-	211,353	211,353	-	-	2,281	2,281
Kietzman	Common Intangible Plant	D.0000187.005	ITC-Hardware Asset Mgmt SW 200074 M	-	2,859	-	2,859	-	31	-	31
Kietzman	Common Intangible Plant	D.0000187.012	ITC-Software Asset Mgmt SW 200074 M	-	126,426	-	126,426	-	1,364	-	1,364
Kietzman	Common Intangible Plant	D.0000188.001	BUD ITC-MachineLrning Tools SW 2000	-	23,485	-	23,485	-	253	-	253
Kietzman	Common Intangible Plant	D.0000189.001	BUD ITC-Entrpse WeatherData SW 2001	-	137,339	-	137,339	-	1,482	-	1,482
Kietzman	Common Intangible Plant	D.0000191.001	BUD ITC-SAP S4HANA DataAval SW 2000	-	0	-	0	-	0	-	0
Kietzman	Common Intangible Plant	D.0000192.009	ITC-Wildfire AI ML Dev SW 201506 MN	-	-	-	-	-	-	-	-
Kietzman	Common Intangible Plant	D.0000193.003	ITC-Email Security SW 200165 MN	973,941	18,704	-	992,645	10,382	202	-	10,584
Kietzman	Common Intangible Plant	D.0000193.010	ITC-PSAT Module SW 200074 MN	84,460	98,484	-	182,944	900	1,063	-	1,963
Kietzman	Common Intangible Plant	D.0000194.005	BUD ITC-ADMS Wildfire Mtgn SW 2000	-	-	-	-	-	-	-	-
Kietzman	Common Intangible Plant	D.0000194.017	BUD ITC-GIS Asst Conflation SW 2000	-	-	-	-	-	-	-	-
Kietzman	Common Intangible Plant	D.0000194.020	BUD ITC-EPSS Restore Rspnse SW 2000	-	-	-	-	-	-	-	-
Kietzman	Common Intangible Plant	D.0000194.024	BUD ITC-UAS Pole Inspection SW 2000	-	-	-	-	-	-	-	-
Kietzman	Common Intangible Plant	D.0000194.028	BUD ITC-Cntrl Signl Anlytics SW 2000	-	-	-	-	-	-	-	-
Kietzman	Common Intangible Plant	D.0000194.032	BUD ITC-PSPS Customer Jmney SW 2000	-	-	-	-	-	-	-	-
Kietzman	Common Intangible Plant	D.0000194.036	BUD ITC-Outage Map Upgrade SW 20009	-	-	-	-	-	-	-	-
Kietzman	Common Intangible Plant	D.0000195.001	BUD ITC-Blanket Customer SW MN	-	-	1,455,506	1,455,506	-	-	15,706	15,706
Kietzman	Common Intangible Plant	D.0000196.001	BUD ITC-Data and Analytics SW MN	-	334,860	-	334,860	-	3,613	-	3,613
Kietzman	Common Intangible Plant	D.0000197.001	BUD ITC-Blanket Operations SW MN	-	-	3,157,509	3,157,509	-	-	34,073	34,073
Kietzman	Common Intangible Plant	D.0000200.001	ITC-Strider Enhance SW 200074 MN	594,048	29,528	-	623,576	6,333	319	-	6,651
Kietzman	Common Intangible Plant	D.0000201.004	ITC-Wildfire AI SW 201506 MN	-	-	-	-	-	-	-	-
Kietzman	Common Intangible Plant	D.0000202.004	ITC-F5 Dist Cloud Platform SW 20007	2,092,987	438,188	-	2,531,175	22,311	4,729	-	27,040
Kietzman	Common Intangible Plant	D.0000202.007	ITC-F5 On-Prem License SW 200074 MN	-	4,224	-	4,224	-	46	-	46
Kietzman	Common Intangible Plant	D.0000205.014	ITC-PS Scanning Ops SW 200074 MN	44,324	104,167	-	148,492	472	1,124	-	1,597
Kietzman	Common Intangible Plant	D.0000206.001	BUD ITC-ISP Comp Modeling SW 200074	-	-	740,634	740,634	-	-	7,992	7,992
Kietzman	Common Intangible Plant	D.0000207.002	BUD ITC-RTS PB Upgrade SW 201515 MN	-	0	-	0	-	0	-	0

Witness	Functional Class	Project ID	Project Description	Total Company Unallocated			Grand Total	North Dakota Allocated			Grand Total
				2024	2025	2026		2024	2025	2026	
Kietzman	Common Intangible Plant	D.0000208.001	BUD ITC-AI Pltfrm Enblmnt SW 200074	-	-	2,927,995	2,927,995	-	-	31,596	31,596
Kietzman	Common Intangible Plant	D.0000208.005	ITC-AI Platform Enablement SW 20007	-	1,994,831	-	1,994,831	-	21,526	-	21,526
Kietzman	Common Intangible Plant	D.0000214.001	ITC-Bus Continuity SNOW SW 200074 M	1,223	948	-	2,171	13	10	-	23
Kietzman	Common Intangible Plant	D.0000215.005	ITC-PKI Spotlight SW 200074 MN	97,384	65,366	-	162,750	1,038	705	-	1,743
Kietzman	Common Intangible Plant	D.0000218.001	ITC-iManage Lic Renewal SW 200071 M	-	334,428	-	334,428	-	3,609	-	3,609
Kietzman	Common Intangible Plant	D.0000220.017	ITC-LFCM Server Uplift SW MN	-	213,520	-	213,520	-	2,304	-	2,304
Kietzman	Common Intangible Plant	D.0000224.004	ITC-Internal Audit Mgmt SW 200074 M	-	136,594	-	136,594	-	1,474	-	1,474
Kietzman	Common Intangible Plant	D.0000225.007	BUD ITC TCA Doble DUC Refr SW 20014	-	-	108,656	108,656	-	-	1,173	1,173
Kietzman	Common Intangible Plant	D.0000228.006	BUD ITC-Alarm System SW 200165 MN	-	-	661,635	661,635	-	-	7,140	7,140
Kietzman	Common Intangible Plant	D.0000231.005	BUD ITC-Data Security AIP SW 200074	-	-	396,270	396,270	-	-	4,276	4,276
Kietzman	Common Intangible Plant	D.0000238.003	BUD ITC-Ntv Mbl App Enhanc SW 20014	-	-	1,790,400	1,790,400	-	-	19,320	19,320
Kietzman	Common Intangible Plant	D.0000239.003	BUD ITC-ServiceNow AI Mod SW 200074	-	-	1,320,900	1,320,900	-	-	14,254	14,254
Kietzman	Common Intangible Plant	D.0000241.001	BUD ITC-SAP ISU Ongng Enhc SW 20017	-	-	713,800	713,800	-	-	7,703	7,703
Kietzman	Common Intangible Plant	D.0000242.001	BUD ITC-IVR AI Enhncmt SW 200150 MN	-	-	1,325,200	1,325,200	-	-	14,300	14,300
Kietzman	Common Intangible Plant	D.0000243.004	BUD ITC-OT SIEM SW 200172 MN	-	-	1,233,250	1,233,250	-	-	13,308	13,308
Kietzman	Common Intangible Plant	D.0000247.001	BUD ITC-Adv Cap Enab SW 201528 MN	-	-	396,270	396,270	-	-	4,276	4,276
Kietzman	Common Intangible Plant	D.0000250.001	BUD ITC-PI Vis Replacement SW 20150	-	-	313,292	313,292	-	-	3,381	3,381
Kietzman	Common Intangible Plant	D.0000254.001	BUD ITC-OT EP Det Resp SW 200074 MN	-	-	704,480	704,480	-	-	7,602	7,602
Kietzman	Common Intangible Plant	D.0000255.001	BUD ITC-GIS Consolidation SW 201506	-	-	930,300	930,300	-	-	10,039	10,039
Kietzman	Common Intangible Plant	D.0000256.003	BUD ITC-Meter Data Enhncmt SW 20017	-	-	1,387,600	1,387,600	-	-	14,974	14,974
Kietzman	Common Intangible Plant	D.0000258.001	BUD ITC-Primavera P6 Upgr SW 200184	-	-	3,708,000	3,708,000	-	-	40,013	40,013
Kietzman	Common Intangible Plant	D.0000260.001	BUD ITC-FltAsst FA St Upgd SW 20009	-	-	466,665	466,665	-	-	5,036	5,036
Kietzman	Common Intangible Plant	D.0000261.001	BUD ITC-ID Access Mgmt Mod SW 20007	-	-	1,981,350	1,981,350	-	-	21,381	21,381
Kietzman	Common Intangible Plant	D.0000262.001	BUD ITC-OT Full Packet Cap SW 20017	-	-	715,285	715,285	-	-	7,719	7,719
Kietzman	Common Intangible Plant	D.0000263.001	BUD ITC-Core Digi Enhnc 5 SW 200149	-	-	4,923,600	4,923,600	-	-	53,131	53,131
Kietzman	Common Intangible Plant	D.0000264.001	BUD ITC-Bill&Pay Enhncmnts SW 20017	-	-	867,250	867,250	-	-	9,359	9,359
Kietzman	Common Intangible Plant	D.0000265.001	BUD ITC-Insider Threat SW 200074 MN	-	-	792,540	792,540	-	-	8,552	8,552
Kietzman	Common Intangible Plant	D.0000266.008	ITC-XE Data Fabrc Pltfrm SW 201528	-	494,535	4,403,000	4,897,535	-	5,337	47,513	52,850
Kietzman	Common Intangible Plant	D.0000267.002	BUD ITC-Documentum Repl SW 201528 M	-	-	379,381	379,381	-	-	4,094	4,094
Kietzman	Common Intangible Plant	D.0000270.001	BUD ITC-Adv Threat SW 201531 MN	-	-	1,553,895	1,553,895	-	-	16,768	16,768
Kietzman	Common Intangible Plant	D.0000271.001	BUD ITC-SIEMSOAR SW 201531 MN	-	-	2,219,850	2,219,850	-	-	23,955	23,955
Kietzman	Common Intangible Plant	D.0000273.004	BUD ITC-ProjectWise UPG SW 200122 M	-	-	238,350	238,350	-	-	2,572	2,572
Kietzman	Common Intangible Plant	D.0000275.004	BUD ITC-Data Warhose mgmt SW 201528	-	-	880,600	880,600	-	-	9,503	9,503
Kietzman	Common Intangible Plant	D.0000282.004	ITC-CRS Obsrvblty pltfrm SW 200149	-	447,601	-	447,601	-	4,830	-	4,830
Kietzman	Common Intangible Plant	D.0000292.002	ITC-Triiriga Upgrade SW 200165 MN	-	525	-	525	-	6	-	6
Kietzman	Common Intangible Plant	D.0000296.005	ITC-OT SIEM Enhance SW 201528 MN	-	167	0	168	-	2	0	2
Kietzman	Common Intangible Plant	D.0001771.004	Certificate Key Mgmt SW MN	-	(3,304)	-	(3,304)	-	(36)	-	(36)
Kietzman	Common Intangible Plant	D.0001804.355	CIP Substation Ph2 SW MN -10659	(12,961)	-	-	(12,961)	(138)	-	-	(138)
Kietzman	Common Intangible Plant	D.0001825.095	Advanced Endpoint SW MN-10685	4,557	-	-	4,557	49	-	-	49
Kietzman	Common Intangible Plant	D.0001845.003	ITC-SSO Upgrade to Azure SW 200148	27,813	-	-	27,813	296	-	-	296
Kietzman	Common Intangible Plant	D.0001856.001	ITC-Monitoring Device Mgmt SW 20017	3,448,443	333,553	-	3,781,996	36,760	3,599	-	40,360
Kietzman	Common Intangible Plant	D.0001895.039	ITC-SAP ADR WPM QIM/MOC SW 200074 M	29,843	-	-	29,843	318	-	-	318
Kietzman	Common Intangible Plant	D.0001896.008	ITC-FireEye IDS-IPS SW 200148 MN	171,437	143,238	-	314,675	1,828	1,546	-	3,373
Kietzman	Common Intangible Plant	D.0001897.010	ITC-Red Team Prog Dev SW 200148 MN	439,875	-	-	439,875	4,689	-	-	4,689
Kietzman	Common Intangible Plant	D.0001898.001	ITC-EDR SW 200148 MN	62	-	-	62	1	-	-	1
Kietzman	Common Intangible Plant	D.0001916.011	ITC-Private LTE SW 200165 MN	2,437,929	391,951	-	2,829,881	25,988	4,230	-	30,218
Kietzman	Common Intangible Plant	D.0001916.041	BUD ITC- PLTE Intangible MN	-	5,413,109	-	5,413,109	-	58,413	-	58,413
Kietzman	Common Intangible Plant	D.0001916.051	ITC-Private LTE CMU SW 200165 MN	-	209,911	969,649	1,179,561	-	2,265	10,464	12,729
Kietzman	Common Intangible Plant	D.0001923.009	ITC-Budget Sys Replacement SW 20009	14,228	-	-	14,228	152	-	-	152
Kietzman	Common Intangible Plant	D.0001924.013	ITC-Cust Exp Agile Del Team SW MN	-	0	-	0	-	0	-	0
Kietzman	Common Intangible Plant	D.0001924.017	ITC-Energy Utility Cloud SW 200149	317,363	-	-	317,363	3,383	-	-	3,383
Kietzman	Common Intangible Plant	D.0001926.007	ITC-ESB Modernization SW 200148 MN	2,827,078	1,321,495	-	4,148,573	30,137	14,260	-	44,397
Kietzman	Common Intangible Plant	D.0001933.009	ITC-Sphera Cloud SW 200181 MN	103,108	3,312	1	106,421	1,099	36	0	1,135
Kietzman	Common Intangible Plant	D.0001935.003	ITC-Fleet Mgmt SW Upgrade 200094 MN	102	-	-	102	1	-	-	1
Kietzman	Common Intangible Plant	D.0001936.012	ITC-CORP Expns Mgmt Sys SW 200074 M	-	690,444	-	690,444	-	7,451	-	7,451
Kietzman	Common Intangible Plant	D.0001939.015	ITC-SharePoint OnPrem SW 200148 MN	526,049	(17,128)	-	508,922	5,608	(185)	-	5,423
Kietzman	Common Intangible Plant	D.0001940.007	ITC-EUS Microsoft E5 SW 200148 MN	2,142	-	-	2,142	23	-	-	23
Kietzman	Common Intangible Plant	D.0001940.017	ITC-MS E5 AI Upgrades SW 200148 MN	272,706	149	-	272,856	2,907	2	-	2,909
Kietzman	Common Intangible Plant	D.0001940.023	ITC-MS Teams Prem/AI Upgr SW 200074	637,122	464,570	443,372	1,545,064	6,792	5,013	4,784	16,589
Kietzman	Common Intangible Plant	D.0001941.010	ITC-Content Manager Enh SW 200094 M	(286)	-	-	(286)	(3)	-	-	(3)
Kietzman	Common Intangible Plant	D.0001945.003	ITC-FCS Upgrade 3 SW 200170 MN	4,114	790	-	4,903	44	9	-	52
Kietzman	Common Intangible Plant	D.0001949.001	ITC-IVR Phase 3 SW 200150 MN	-	0	851,250	851,250	-	0	9,186	9,186
Kietzman	Common Intangible Plant	D.0001951.003	ITC-SAP S4 HANA SW SW 200074 MN	1,473,788	22,381,511	18,088,191	41,943,490	15,711	241,520	195,191	452,422

Witness	Functional Class	Project ID	Project Description	Total Company Unallocated				North Dakota Allocated			
				2024	2025	2026	Grand Total	2024	2025	2026	Grand Total
Kietzman	Common Intangible Plant	D.0001951.010	ITC-SAP WM Cloud Mgrat SW 200074 MN	-	1,298,207	-	1,298,207	-	14,009	-	14,009
Kietzman	Common Intangible Plant	D.0001951.015	BUD ITC-S4 Budget Repl SW 200074 MN	-	-	2,340,624	2,340,624	-	-	25,258	25,258
Kietzman	Common Intangible Plant	D.0001951.019	BUD ITC-S4HANA Contingency SW 20007	-	-	3,785,782	3,785,782	-	-	40,853	40,853
Kietzman	Common Intangible Plant	D.0001951.023	BUD ITC-SAP EPPM SW 200074 MN	-	1,542,684	2,074,644	3,617,328	-	16,647	22,388	39,035
Kietzman	Common Intangible Plant	D.0001955.003	ITC-HCM Enhancements SW 200165 MN	-	1,411,544	1	1,411,545	-	15,232	0	15,232
Kietzman	Common Intangible Plant	D.0001955.009	ITC-HCM Enhancements SW 200165 MN	976,669	40	-	976,709	10,411	0	-	10,412
Kietzman	Common Intangible Plant	D.0001955.018	ITC-HCM Workday Comp SW 200165 MN	778,911	71,864	-	850,775	8,303	775	-	9,079
Kietzman	Common Intangible Plant	D.0001955.025	ITC-Workday Time Manage SW 200074 M	-	387,917	-	387,917	-	4,186	-	4,186
Kietzman	Common Intangible Plant	D.0001955.029	ITC-Integ LMS/Degreed SW 200166 MN	-	11,396	980,396	991,792	-	123	10,580	10,702
Kietzman	Common Intangible Plant	D.0001955.037	ITC-Union Time Keeping Sys SW 20016	-	248,981	-	248,981	-	2,687	-	2,687
Kietzman	Common Intangible Plant	D.0001958.001	ITC-Upgrade UI Planner SW 200097 MN	-	439,488	-	439,488	-	4,743	-	4,743
Kietzman	Common Intangible Plant	D.0001958.006	ITC-Upgrade UI Planner SW 200097 MN	44,542	158,810	-	203,352	475	1,714	-	2,189
Kietzman	Common Intangible Plant	D.0001965.003	ITC-Sidecar BO Reporting SW 200074	10,343	-	-	10,343	110	-	-	110
Kietzman	Common Intangible Plant	D.0001968.007	ITC-Transport Enhancements SW 20017	(54,294)	-	-	(54,294)	(579)	-	-	(579)
Kietzman	Common Intangible Plant	D.0001979.013	ITC-Exterro New Licenses SW 200071	-	75,659	0	75,659	-	816	0	816
Kietzman	Common Intangible Plant	D.0001988.003	ITC-Archer Enhancements SW 200074 M	1,690	-	-	1,690	18	-	-	18
Kietzman	Common Intangible Plant	D.0001988.010	ITC-OT Governance SW 200172 MN	(165)	-	-	(165)	(2)	-	-	(2)
Kietzman	Common Intangible Plant	D.0001988.019	ITC-Archer UserExp ProcAutom SW 200	59,435	567	-	60,002	634	6	-	640
Kietzman	Common Intangible Plant	D.0001988.023	ITC-Archer NextGen Dashbds SW 20007	333,168	(104)	-	333,065	3,552	(1)	-	3,550
Kietzman	Common Intangible Plant	D.0001988.029	ITC-Archer Crowe Enhcmts SW 200074	-	349,159	396,270	745,429	-	3,768	4,276	8,044
Kietzman	Common Intangible Plant	D.0001990.061	ITC-GitLab SW 200148 MN	196,722	-	-	196,722	2,097	-	-	2,097
Kietzman	Common Intangible Plant	D.0001990.071	ITC-MDO Lic Renewal SW 200074 MN	872,289	-	-	872,289	9,299	-	-	9,299
Kietzman	Common Intangible Plant	D.0001990.073	ITC-Alteryx Rnwl SW 200148 MN	205,249	2,134	-	207,383	2,188	23	-	2,211
Kietzman	Common Intangible Plant	D.0001990.092	ITC-OwnBackup Lic Renewal SW 200074	1,151,585	-	-	1,151,585	12,276	-	-	12,276
Kietzman	Common Intangible Plant	D.0001990.099	BUD ITC-AppDel SW Lic Rnwl SW 20007	-	440,300	966,888	1,407,187	-	4,751	10,434	15,185
Kietzman	Common Intangible Plant	D.0001990.103	ITC-Landworks Lic Renewal SW 200184	308,806	11	-	308,817	3,292	0	-	3,292
Kietzman	Common Intangible Plant	D.0001991.010	ITC-Unix & Linux SW 200148 MN	898,908	-	-	898,908	9,582	-	-	9,582
Kietzman	Common Intangible Plant	D.0001992.008	BUD ITC-B2B Federation SW 200074 MN	-	200,783	-	200,783	-	2,167	-	2,167
Kietzman	Common Intangible Plant	D.0001992.014	ITC-B2B Enterprise Feder SW 201528	-	216,626	-	216,626	-	2,338	-	2,338
Kietzman	Common Intangible Plant	D.0001993.003	ITC-Incident Mgmt Hub SW 200148 MN	333,112	774,870	0	1,107,983	3,551	8,362	0	11,913
Kietzman	Common Intangible Plant	D.0001994.041	SW Lic Rnwl-Infra-103043-MN	-	4,588,019	2,827,986	7,416,005	-	49,510	30,517	80,027
Kietzman	Common Intangible Plant	D.0001994.053	SW Lic Rnwl-Infra-102025-MN	225,524	-	-	225,524	2,404	-	-	2,404
Kietzman	Common Intangible Plant	D.0001994.072	ITC-AppViewX SW 200148 MN	490,104	-	-	490,104	5,224	-	-	5,224
Kietzman	Common Intangible Plant	D.0001994.081	ITC-Broadcom Lic SW 200172 MN	6,818	-	-	6,818	73	-	-	73
Kietzman	Common Intangible Plant	D.0001994.085	ITC-McAfee renewal SW 200172 MN	315,837	-	-	315,837	3,367	-	-	3,367
Kietzman	Common Intangible Plant	D.0001994.090	ITC-Axio SW 200172 MN	345,961	-	-	345,961	3,688	-	-	3,688
Kietzman	Common Intangible Plant	D.0001994.095	ITC-MS Intune EPM SW 200148 MN	57,138	-	-	57,138	609	-	-	609
Kietzman	Common Intangible Plant	D.0001994.104	ITC-Flexera Renewal SW 200148 MN	84,330	-	-	84,330	899	-	-	899
Kietzman	Common Intangible Plant	D.0001994.106	ITC-Blackboard SW Renewal SW 200166	149,193	-	-	149,193	1,590	-	-	1,590
Kietzman	Common Intangible Plant	D.0001994.112	ITC-Jira Align Renewal SW 200074 MN	187,452	-	-	187,452	1,998	-	-	1,998
Kietzman	Common Intangible Plant	D.0001994.121	ITC-MS Server Lic Renewal SW 200074	4,153,937	-	-	4,153,937	44,281	-	-	44,281
Kietzman	Common Intangible Plant	D.0001994.126	ITC-MS Pwr Apps Lic Renew SW 200074	836,533	-	-	836,533	8,917	-	-	8,917
Kietzman	Common Intangible Plant	D.0001994.134	ITC-Exterro Lic Renewal SW 200071 M	301,929	-	-	301,929	3,219	-	-	3,219
Kietzman	Common Intangible Plant	D.0001994.136	ITC-Adobe Lic Renewal SW 200074 MN	81,093	-	-	81,093	864	-	-	864
Kietzman	Common Intangible Plant	D.0001994.141	ITC-JIRAAtlassian Lic Renew SW 2000	607,820	-	-	607,820	6,479	-	-	6,479
Kietzman	Common Intangible Plant	D.0001994.151	ITC-Nintex Renewal SW 200074 MN	403,570	-	-	403,570	4,302	-	-	4,302
Kietzman	Common Intangible Plant	D.0001994.156	ITC-Archer Rnwl SW 200074 MN	369,417	-	-	369,417	3,938	-	-	3,938
Kietzman	Common Intangible Plant	D.0001994.161	ITC-jfrog Artifact Renew SW 200074	-	214,361	-	214,361	-	2,313	-	2,313
Kietzman	Common Intangible Plant	D.0001994.165	ITC-Adobe Acrobat Pro SW 200074 MN	-	382,863	-	382,863	-	4,131	-	4,131
Kietzman	Common Intangible Plant	D.0001994.169	ITC-VMWare Avi Load Balner SW 20007	326,214	27,219	-	353,433	3,477	294	-	3,771
Kietzman	Common Intangible Plant	D.0001994.182	ITC-Lic Add Ms CoPilot SW 200074 MN	810,228	(117)	-	810,111	8,637	(1)	-	8,636
Kietzman	Common Intangible Plant	D.0001994.185	ITC-Oracle PULA SW 200074 MN	-	1,722,455	-	1,722,455	-	18,587	-	18,587
Kietzman	Common Intangible Plant	D.0001994.198	ITC-M365 E5 licenses SW 200074 MN	-	301,853	-	301,853	-	3,257	-	3,257
Kietzman	Common Intangible Plant	D.0001994.203	ITC-VMWare S Core ALng SW 200148 MN	-	310,697	-	310,697	-	3,353	-	3,353
Kietzman	Common Intangible Plant	D.0002020.015	BUD-SAP Continuous Improve SW MN	-	441,700	441,700	883,400	-	4,766	4,766	9,533
Kietzman	Common Intangible Plant	D.0002020.071	ITC-HANA SC Dashboard SW 200074 MN	3	-	-	3	0	-	-	0
Kietzman	Common Intangible Plant	D.0002020.077	ITC-SAP Warehouse Modern SW 200074	67,255	183	-	67,438	717	2	-	719
Kietzman	Common Intangible Plant	D.0002020.092	ITC-SAP Scheduling Tool SW 200074 M	212,196	237	-	212,433	2,262	3	-	2,265
Kietzman	Common Intangible Plant	D.0002020.095	ITC-S4 HANA TEST Evimmnt SW 200074	1,393,160	(226)	-	1,392,933	14,851	(2)	-	14,849
Kietzman	Common Intangible Plant	D.0002044.008	ITC-Metaddata Management SW 200148 M	267,576	-	-	267,576	2,852	-	-	2,852
Kietzman	Common Intangible Plant	D.0002045.012	Operation Monitor SW MN-10728	-	(27,382)	-	(27,382)	-	(295)	-	(295)
Kietzman	Common Intangible Plant	D.0002054.006	ITC-GOLD Replacement SW 200074 MN	1,251,077	156	-	1,251,232	13,336	2	-	13,338
Kietzman	Common Intangible Plant	D.0002098.001	CyberArk PAM SW MN-10694	-	(208)	-	(208)	-	(2)	-	(2)

Witness	Functional Class	Project ID	Project Description	Total Company Unallocated			Grand Total	North Dakota Allocated			Grand Total
				2024	2025	2026		2024	2025	2026	
Kietzman	Common Intangible Plant	D.0002125.029	ITC-SAP DR SW SW 200074 MN	1,740	-	-	1,740	19	-	-	19
Kietzman	Common Intangible Plant	D.0002125.046	ITC-DR Tech Tier0 SW 200074 MN	1,643,230	255,560	660,450	2,559,240	17,517	2,758	7,127	27,401
Kietzman	Common Intangible Plant	D.0002125.054	ITC-DR Tech Tier1&2 SW 200074 MN	-	1,108,949	-	1,108,949	-	11,967	-	11,967
Kietzman	Common Intangible Plant	D.0002153.005	ITC-Tech Licenses 2021 SW 200148 M	-	(4,013)	-	(4,013)	-	(43)	-	(43)
Kietzman	Common Intangible Plant	D.0002153.023	ITC-Microsoft License SW 200148 MN	329,232	31,524	-	360,756	3,510	340	-	3,850
Kietzman	Common Intangible Plant	D.0002153.034	ITC-LogRythm License SW 200165 MN	71,148	-	-	71,148	758	-	-	758
Kietzman	Common Intangible Plant	D.0002153.039	ITC-MS 0365 CoPilot Lic SW 200074 M	922,541	-	-	922,541	9,834	-	-	9,834
Kietzman	Common Intangible Plant	D.0002161.017	ITC-OSI PI Entrp Agreeemnt SW 200181	(87,736)	-	-	(87,736)	(935)	-	-	(935)
Kietzman	Common Intangible Plant	D.0002161.019	BUD ITC-Aveva PI Renew SW 200806 MN	-	-	2,522,160	2,522,160	-	-	27,217	27,217
Kietzman	Common Intangible Plant	D.0002222.002	BUD-ITC CRS App SW MN	-	379,204	33,236,036	33,615,239	-	4,092	358,652	362,744
Kietzman	Common Intangible Plant	D.0002222.006	ITC-CIS Interface Platfrm SW 200171	1,270,364	1,802,004	-	3,072,368	13,542	19,446	-	32,988
Kietzman	Common Intangible Plant	D.0002222.015	ITC-Integ Tech Roadmap SW 200171 MN	-	936,302	-	936,302	-	10,104	-	10,104
Kietzman	Common Intangible Plant	D.0002223.006	ITC-Customer Care IVR Up SW 200162	3,158,716	1,820,399	-	4,979,115	33,672	19,644	-	53,316
Kietzman	Common Intangible Plant	D.0002223.020	ITC-Cust Care IVR Lumenvox SW 20015	101,336	(2,966)	-	98,370	1,080	(32)	-	1,048
Kietzman	Common Intangible Plant	D.0002223.025	ITC-IVR Recording SW 200150 MN	-	0	-	0	-	0	-	0
Kietzman	Common Intangible Plant	D.0002240.002	ITC - HCM Kronos Timekeepin SW 2001	144,649	-	-	144,649	1,542	-	-	1,542
Kietzman	Common Intangible Plant	D.0002240.006	ITC - HCM Core Payroll Bnfis SW 2001	39,374	-	-	39,374	420	-	-	420
Kietzman	Common Intangible Plant	D.0002240.014	ITC-HCM Service Now SW 200165 MN	(32)	-	-	(32)	(0)	-	-	(0)
Kietzman	Common Intangible Plant	D.0002247.009	ITC-My Acct Ph 2 SW 200149 MN	(44,417)	62	-	(44,356)	(473)	1	-	(473)
Kietzman	Common Intangible Plant	D.0002249.013	ITC-Mobile App Ph 3 SW 200149 MN	8,762	2,154	-	10,916	93	23	-	117
Kietzman	Common Intangible Plant	D.0002254.028	RPA Release 5 SW MN - 10788	72,393	15,507	-	87,900	772	167	-	939
Kietzman	Common Intangible Plant	D.0002254.034	RPA Release 6 NSPM	1,329,339	17,730	-	1,347,069	14,171	191	-	14,362
Kietzman	Common Intangible Plant	D.0002254.043	RPA Release 7 NSPM	-	674,554	203,436	877,990	-	7,279	2,195	9,474
Kietzman	Common Intangible Plant	D.0002262.001	ITC-RPAM Upgrade SW 200074 MN	69,909	-	-	69,909	745	-	-	745
Kietzman	Common Intangible Plant	D.0002274.005	2020 Advertising & Brand Content Li	160	7	-	167	2	0	-	2
Kietzman	Common Intangible Plant	D.0002298.023	ITC-UAS Operations Suite SW 200181	118,138	(56)	-	118,082	1,259	(1)	-	1,259
Kietzman	Common Intangible Plant	D.0002298.029	ITC-UNITI Suite SW 200181 MN	48,569	-	-	48,569	518	-	-	518
Kietzman	Common Intangible Plant	D.0002298.035	ITC-UAS Analytics Suite SW 200181 M	(148)	-	-	(148)	(2)	-	-	(2)
Kietzman	Common Intangible Plant	D.0002298.041	ITC-UAS Work Suite SW 200181 MN	21,854	-	-	21,854	233	-	-	233
Kietzman	Common Intangible Plant	D.0002299.003	ITC-Upg Facility Control Sys App SW	378,316	721	-	379,036	4,033	8	-	4,041
Kietzman	Common Intangible Plant	D.0002320.012	ITC-VDI Refresh SW Ph 2 SW 200148 M	7,118	-	-	7,118	76	-	-	76
Kietzman	Common Intangible Plant	D.0002331.001	ITC Field Mobile GIS Upgr SW MN-200	-	144,759	-	144,759	-	1,562	-	1,562
Kietzman	Common Intangible Plant	D.0002331.014	ITC-Field Mobile GIS Upgrd SW 20012	540,299	514,589	-	1,054,888	5,760	5,553	-	11,313
Kietzman	Common Intangible Plant	D.0002338.003	ITC-HANA Sidecar TOR SW 200074 MN	984,326	96,328	-	1,080,654	10,493	1,039	-	11,532
Kietzman	Common Intangible Plant	D.0002338.011	ITC-Unfy Corp&Nuc SAP Data SW 20007	-	815,450	-	815,450	-	8,800	-	8,800
Kietzman	Common Intangible Plant	D.0002354.011	ITC-Streamline NX Lic Renl SW 20007	189,745	-	-	189,745	2,023	-	-	2,023
Kietzman	Common Intangible Plant	D.0002363.036	Data Science - Cust 2023 NSPM	54,118	2,794	-	56,913	577	30	-	607
Kietzman	Common Intangible Plant	D.0002363.045	Enterprise Data Analytics NSPM	218,319	70,714	-	289,033	2,327	763	-	3,090
Kietzman	Common Intangible Plant	D.0002363.048	Data Science - Cust 2024 NSPM	60,822	9,733	-	70,555	648	105	-	753
Kietzman	Common Intangible Plant	D.0002363.061	Cust Data Science 2025 NSPM	-	446,296	829,392	1,275,688	-	4,816	8,950	13,766
Kietzman	Common Intangible Plant	D.0002363.068	Trans, Dlst, Energy Supply 25-NSPM	-	158,590	-	158,590	-	1,711	-	1,711
Kietzman	Common Intangible Plant	D.0002369.001	ITC-Blue Prism Licenses SW 200074 M	(27,102)	-	-	(27,102)	(289)	-	-	(289)
Kietzman	Common Intangible Plant	D.0002371.003	Vulnerability and Patch Management	198,091	99,145	-	297,237	2,112	1,070	-	3,182
Kietzman	Common Intangible Plant	D.0002389.003	ITC-Agent 360 NSPM	809,355	-	-	809,355	8,628	-	-	8,628
Kietzman	Common Intangible Plant	D.0002396.049	NSPM-SW FERC Rprtng-C	(3,346,281)	-	-	(3,346,281)	(35,671)	-	-	(35,671)
Kietzman	Common Intangible Plant	D.0002402.003	ITC-Broadridge SW 200171 MN	121	-	-	121	1	-	-	1
Kietzman	Common Intangible Plant	D.0002402.007	ITC-Broadridge Ph2 SW 200171 MN	(16,011)	-	-	(16,011)	(171)	-	-	(171)
Kietzman	Common Intangible Plant	D.0002410.003	ITC-Terrain Analytics SW 200148 MN	(186)	-	-	(186)	(2)	-	-	(2)
Kietzman	Common Intangible Plant	D.0002410.007	ITC-RedSeal SW 200172 MN	15,233	-	-	15,233	162	-	-	162
Kietzman	Common Intangible Plant	D.0002413.008	ITC-Sailpoint Phase 2 SW 200148 MN	(0)	-	-	(0)	(0)	-	-	(0)
Kietzman	Common Intangible Plant	D.0002417.001	ITC-Reprivata Sensors SW 200148 MN	18,480	-	-	18,480	197	-	-	197
Kietzman	Common Intangible Plant	D.0002418.015	ITC-SIEM+SOAR Phase 3 SW 200148 MN	96,709	-	-	96,709	1,031	-	-	1,031
Kietzman	Common Intangible Plant	D.0002419.001	ITC-RC Tool Buildout SW 200148 MN	123,276	403,715	-	526,991	1,314	4,357	-	5,671
Kietzman	Common Intangible Plant	D.0002423.008	Drill Tracking & Reporting SW NSPM	35,061	-	-	35,061	374	-	-	374
Kietzman	Common Intangible Plant	D.0002427.016	ITC-ES APM Phase 2 Wave 3 SW 200137	122,516	-	-	122,516	1,306	-	-	1,306
Kietzman	Common Intangible Plant	D.0002430.016	ITC-RTSE Release2 SW 200119 MN	1,080,148	107	-	1,080,255	11,514	1	-	11,515
Kietzman	Common Intangible Plant	D.0002438.007	ITC-Unified Data Platform SW 200074	(180)	(9,493)	-	(9,673)	(2)	(102)	-	(104)
Kietzman	Common Intangible Plant	D.0002438.013	ITC-UDP Phase 2 SW 200074 MN	2,173,063	29,207	-	2,202,271	23,165	315	-	23,480
Kietzman	Common Intangible Plant	D.0002438.021	ITC-UDP Posit License SW 200074 MN	156,939	10,951	-	167,890	1,673	118	-	1,791
Kietzman	Common Intangible Plant	D.0002438.025	ITC-UDP FiveTran License SW 200074	133,243	-	-	133,243	1,420	-	-	1,420
Kietzman	Common Intangible Plant	D.0002438.037	ITC-FiveTran Lic TrueUp SW 200074 M	398,957	(11,690)	-	387,267	4,253	(126)	-	4,127
Kietzman	Common Intangible Plant	D.0002438.044	ITC-DataBrick Lic TrueUp SW 200074	1,994,787	16,793	-	2,011,580	21,264	181	-	21,446
Kietzman	Common Intangible Plant	D.0002445.001	ITC-Powerplan Upgrade SW 200184 MN	(2,827)	-	-	(2,827)	(30)	-	-	(30)

Witness	Functional Class	Project ID	Project Description	Total Company Unallocated			Grand Total	North Dakota Allocated			Grand Total
				2024	2025	2026		2024	2025	2026	
Kietzman	Common Intangible Plant	D.0002446.001	ITC-SC Procure to Pay SW 200074 MN	-	0	-	0	-	0	-	0
Kietzman	Common Intangible Plant	D.0002446.005	ITC-Supply Chain Proc Pay SW 200097	2,469,788	417,317	-	2,887,105	26,328	4,503	-	30,831
Kietzman	Common Intangible Plant	D.0002446.024	ITC-Source to Contract SW 200132 MN	719,490	-	-	719,490	7,670	-	-	7,670
Kietzman	Common Intangible Plant	D.0002451.003	ITC-Worktool Consolidation SW 20017	-	1,022	0	1,022	-	11	0	11
Kietzman	Common Intangible Plant	D.0002454.001	ITC-FARR replacement SW 200097 MN	393,357	2,889	-	396,247	4,193	31	-	4,224
Kietzman	Common Intangible Plant	D.0002456.001	ITC-Dist and Gas Planning SW 200097	(624)	-	-	(624)	(7)	-	-	(7)
Kietzman	Common Intangible Plant	D.0002458.003	ITC-ARCS Replacement SW 200170 MN	-	-	355,500	355,500	-	-	3,836	3,836
Kietzman	Common Intangible Plant	D.0002459.001	ITC-SharePoint Arch Align SW 200148	312,748	234,054	-	546,801	3,334	2,526	-	5,860
Kietzman	Common Intangible Plant	D.0002462.011	ITC-MV90xi SW 200170 MN	330,822	2,176	-	332,998	3,527	23	-	3,550
Kietzman	Common Intangible Plant	D.0002463.012	ITC-Blckline AcetRec SW 200097 MN	-	232,467	25,697	258,163	-	2,509	277	2,786
Kietzman	Common Intangible Plant	D.0002473.009	ITC-ECM Vertex SW 200171 MN	118,019	136	-	118,155	1,258	1	-	1,260
Kietzman	Common Intangible Plant	D.0002486.001	ITC-Srvc Acet Remediation SW 200148	779,798	(3,260)	-	776,538	8,313	(35)	-	8,277
Kietzman	Common Intangible Plant	D.0002492.007	ITC-Employee Digital Intra SW 20016	(58,757)	-	-	(58,757)	(626)	-	-	(626)
Kietzman	Common Intangible Plant	D.0002492.014	ITC-EDEIP tyGraph SW 200165 MN	110,750	-	-	110,750	1,181	-	-	1,181
Kietzman	Common Intangible Plant	D.0002496.003	ITC-Kafka Expansion SW 200148 MNx	13,969	-	-	13,969	149	-	-	149
Kietzman	Common Intangible Plant	D.0002500.009	ITC-Fabric Refresh SW 200171 MN	(186,621)	-	-	(186,621)	(1,989)	-	-	(1,989)
Kietzman	Common Intangible Plant	D.0002512.001	ITC-Service Now Upgrade SW 200074 M	104,925	-	-	104,925	1,118	-	-	1,118
Kietzman	Common Intangible Plant	D.0002512.007	ITC-SN Enhancements SW 200074 MN	-	-	2,227,500	2,227,500	-	-	24,037	24,037
Kietzman	Common Intangible Plant	D.0002512.023	ITC-SN Outage/Retiree Port SW 20007	604,915	-	-	604,915	6,448	-	-	6,448
Kietzman	Common Intangible Plant	D.0002512.029	ITC-ServiceNow DC Mgmt SW 200074 MN	745,916	252,174	-	998,090	7,951	2,721	-	10,673
Kietzman	Common Intangible Plant	D.0002512.039	ITC-SNOW OnPrem Lic Renew SW 200074	253,105	(184,561)	-	68,544	2,698	(1,992)	-	706
Kietzman	Common Intangible Plant	D.0002512.043	ITC-ServiceNow BCM SW 200074 MN	225,984	286,222	-	512,205	2,409	3,089	-	5,498
Kietzman	Common Intangible Plant	D.0002512.048	ITC-ServiceNow SAM HAM SW 200074 MN	1,796,248	(50,012)	-	1,746,236	19,148	(540)	-	18,608
Kietzman	Common Intangible Plant	D.0002512.054	ITC-ServiceNow AIOps SW 200074 MN	2,390,370	818,738	-	3,209,108	25,481	8,835	-	34,316
Kietzman	Common Intangible Plant	D.0002512.059	ITC-ServiceNow Lic Renew SW 200074	-	4,403,342	-	4,403,342	-	47,517	-	47,517
Kietzman	Common Intangible Plant	D.0002512.072	ITC-SNOWSecAuto/SlfSrvc WrkS SW 201	-	1,281,731	-	1,281,731	-	13,831	-	13,831
Kietzman	Common Intangible Plant	D.0002512.079	ITC-ServiceNow APM Nuclear SW 20152	-	84,444	-	84,444	-	911	-	911
Kietzman	Common Intangible Plant	D.0002512.087	ITC-Hardware Asset Mgmt SW 200074 M	-	221,972	-	221,972	-	2,395	-	2,395
Kietzman	Common Intangible Plant	D.0002512.090	ITC-Software Asset Mgmt SW 200074 M	-	441,568	-	441,568	-	4,765	-	4,765
Kietzman	Common Intangible Plant	D.0002514.007	ITC-TAHA APM Cloud SW 200123 MN	363,227	4,738	-	367,965	3,872	51	-	3,923
Kietzman	Common Intangible Plant	D.0002514.011	ITC-ES APM Cloud SW 200137 MN	687,360	331,661	-	1,019,021	7,327	3,579	-	10,906
Kietzman	Common Intangible Plant	D.0002515.003	ITC - OT Monitoring 2021 NSPW	(2,045,921)	-	-	(2,045,921)	(21,809)	-	-	(21,809)
Kietzman	Common Intangible Plant	D.0002515.025	SML: Dragos SW NSPM	(50,408)	-	-	(50,408)	(537)	-	-	(537)
Kietzman	Common Intangible Plant	D.0002520.009	ITC-Energy Demand and Load SW 20018	13,977	-	-	13,977	149	-	-	149
Kietzman	Common Intangible Plant	D.0002521.003	ITC-Ops App Mat Model SW 200184 MN	2,833	-	-	2,833	30	-	-	30
Kietzman	Common Intangible Plant	D.0002522.003	ITC-Business Portal SW 200149 MN	37,495	(77,567)	-	(40,071)	400	(837)	-	(437)
Kietzman	Common Intangible Plant	D.0002523.005	ITC-OT Asset Monitoring SW 200184 M	689,818	337,237	-	1,027,055	7,353	3,639	-	10,993
Kietzman	Common Intangible Plant	D.0002523.013	ITC-OT Asset Tagging SW 200184 MN	(8,524)	434	-	(8,090)	(91)	5	-	(86)
Kietzman	Common Intangible Plant	D.0002535.005	ITC-Cyber-Recovery SW 200172 MN	413,232	(2,938)	-	410,295	4,405	(32)	-	4,373
Kietzman	Common Intangible Plant	D.0002537.003	ITC-SAP Integration Servc SW 20007	269,582	-	-	269,582	2,874	-	-	2,874
Kietzman	Common Intangible Plant	D.0002545.005	ITC-Sflwtr Asset Mgmt Upgr SW 200172	622	-	-	622	7	-	-	7
Kietzman	Common Intangible Plant	D.0002546.003	ITC-Stratg Mgmt Portfolio SW 200074	764,791	73,780	-	838,571	8,153	796	-	8,949
Kietzman	Common Intangible Plant	D.0002549.003	ITC-CORE GIS-TIMP Analytic SW 20011	(258)	-	-	(258)	(3)	-	-	(3)
Kietzman	Common Intangible Plant	D.0002549.011	ITC-CORE GIS- DME SW 200119 MN	11,260	-	-	11,260	120	-	-	120
Kietzman	Common Intangible Plant	D.0002549.019	ITC-Quality Metrics App SW 200119 M	152,230	282	-	152,512	1,623	3	-	1,626
Kietzman	Common Intangible Plant	D.0002549.021	ITC-SBI v3.3.3 Expansion SW 200119	185,214	10,482	-	195,695	1,974	113	-	2,087
Kietzman	Common Intangible Plant	D.0002549.027	ITC-CORE GIS Integrations SW 200119	-	377,546	355,960	733,506	-	4,074	3,841	7,915
Kietzman	Common Intangible Plant	D.0002551.003	ITC-PRES GIS GDL Exp 2023 SW 201506	5,488	-	-	5,488	58	-	-	58
Kietzman	Common Intangible Plant	D.0002551.007	ITC-PRES GIS ESRI Upgrade SW 201506	8,368	-	-	8,368	89	-	-	89
Kietzman	Common Intangible Plant	D.0002551.021	ITC-ESRI ArcPro UPG v3.1.x SW 20150	263,752	23,313	-	287,066	2,812	252	-	3,063
Kietzman	Common Intangible Plant	D.0002551.027	ITC-Arc Entp 11.3 Upgd SW 201506 MN	64,715	5,451	-	70,165	690	59	-	749
Kietzman	Common Intangible Plant	D.0002551.033	ITC-UAS Map Viewer SW 200181 MN	99,497	11,639	-	111,136	1,061	126	-	1,186
Kietzman	Common Intangible Plant	D.0002551.040	ITC-Enh ArcGIS Scalability SW 20150	-	333,986	372,120	706,106	-	3,604	4,016	7,620
Kietzman	Common Intangible Plant	D.0002553.010	ITC-Insider Threat Detect SW 200074	73,913	338,348	-	412,262	788	3,651	-	4,439
Kietzman	Common Intangible Plant	D.0002556.010	ITC-SailPoint Onboard SW 200148	634,545	(19,317)	-	615,229	6,764	(208)	-	6,556
Kietzman	Gas Distribution Plant	99561127	(blank)	(1,417,760)	73,011	-	(1,344,749)	-	-	-	-
Kietzman	Gas Distribution Plant	D.0001781.103	MN-Mendota Heights Gas Sec	39,226	-	-	39,226	-	-	-	-
Kietzman	Gas Distribution Plant	D.0001781.157	MN-Montreal Crossing	140,597	7,567	-	148,163	-	-	-	-
Kietzman	Gas Distribution Plant	D.0001781.158	MN-R458 Soo Line	99,200	3,118	-	102,318	-	-	-	-
Kietzman	Gas Distribution Plant	D.0001781.159	MN-R507 40 Arlington Avenue	140,175	38,251	-	178,426	-	-	-	-
Kietzman	Gas Distribution Plant	D.0001781.160	MN-R506 Rich Valley	201,166	4,343	-	205,509	-	-	-	-
Kietzman	Gas General Plant	A.0006056.001	MN-Dist Fleet New Unit Purchase Gas	1,646,917	2,628,344	2,644,390	6,919,651	191,088	308,712	310,597	810,397
Kietzman	Gas General Plant	A.0006056.022	ND-Dist Fleet New Unit Purchase Gas	-	114	-	114	-	13	-	13

Witness	Functional Class	Project ID	Project Description	Total Company Unallocated			Grand Total	North Dakota Allocated			Grand Total
				2024	2025	2026		2024	2025	2026	
Kietzman	Gas General Plant	A.0006056.204	MN-Gas Op Fleet New Unit Purchase <	62,531	26,100	36,205	124,837	7,255	3,066	4,252	14,573
Kietzman	Gas General Plant	A.0006056.217	ND-Dist Fleet New Unit Purchase Gas	244,193	654,915	253,069	1,152,177	28,333	76,923	29,724	134,980
Kietzman	Gas General Plant	A.0006056.296	Fleet-PHEV-NSPM < \$50K GAS	93,751	-	-	93,751	10,878	-	-	10,878
Kietzman	Gas General Plant	A.0006056.313	NSPM-Fleet-SALVAGE-Gas	(233,410)	(234,539)	-	(467,949)	(27,082)	(27,548)	-	(54,630)
Kietzman	Gas General Plant	A.0006056.315	NSPM-ND-Fleet-SALVAGE-Gas	(58,425)	(3,730)	-	(62,155)	(6,779)	(438)	-	(7,217)
Kietzman	Gas General Plant	A.0006056.328	Fleet-PHEV-ND GAS	-	40,833	-	40,833	-	4,796	-	4,796
Kietzman	Gas General Plant	A.0006056.354	NSPM PHEV >\$50K Gas	155,626	996,148	-	1,151,773	18,057	117,003	-	135,059
Kietzman	Gas General Plant	A.0006056.370	MN-Gas Op Fleet ADD Unit Purchase	19,948	-	228,000	247,948	2,315	-	26,780	29,094
Kietzman	Gas General Plant	A.0006056.371	MN-Dist Fleet ADD Purchase Gas >\$50	3,154,310	921,630	566,000	4,641,940	365,988	108,250	66,480	540,718
Kietzman	Gas General Plant	A.0006056.383	ND-Dist Fleet ADD Unit Purchase Gas	200,429	-	-	200,429	23,255	-	-	23,255
Kietzman	Gas General Plant	D.0000081.006	ITC-Gas Control Tech HW MN	-	24,872	1	24,872	-	2,921	0	2,921
Kietzman	Gas General Plant	D.0000227.003	BUD - ITC Blackline LW Dvcs HW MN	-	-	642,000	642,000	-	-	75,406	75,406
Kietzman	Gas General Plant	D.0001781.087	NSPM-Gas Risk Mitigation Project	6,254	(32,407)	-	(26,154)	726	(3,806)	-	(3,081)
Kietzman	Gas General Plant	D.0001781.090	MN-Brainerd SC Remodel	-	-	-	-	-	-	-	-
Kietzman	Gas General Plant	D.0001781.147	Pipestone Physical Security	48,546	(594)	-	47,952	5,633	(70)	-	5,563
Kietzman	Gas General Plant	D.0001781.163	MN-Wescott Plant	45,398	7,256	-	52,654	5,267	852	-	6,120
Kietzman	Gas General Plant	D.0001801.001	Purch Gas SCADA Equip MN	-	(1,713)	-	(1,713)	-	(201)	-	(201)
Kietzman	Gas General Plant	D.0001938.004	ITC-GAS Scada Upgrade NP MN	45,821	39,060	-	84,881	5,317	4,588	-	9,904
Kietzman	Gas General Plant	D.0002301.016	ITC-Gas Plant SCADA Rep Ph2 HW MN W	154,526	-	-	154,526	17,929	-	-	17,929
Kietzman	Gas General Plant	D.0002301.017	ITC-Gas Plant SCADA Rep Ph2 HW MN S	83,375	-	-	83,375	9,674	-	-	9,674
Kietzman	Gas General Plant	D.0002301.018	ITC-Gas Plant SCADA Rep Ph2 HW MN M	36,327	-	-	36,327	4,215	-	-	4,215
Kietzman	Gas Intangible Plant	D.0000018.018	ITC-DataMart Damage Preven SW 20152	-	(575)	-	(575)	-	(68)	-	(68)
Kietzman	Gas Intangible Plant	D.0000026.003	ITC-GTR IRAS Enhancement SW 200129	48,260	-	-	48,260	5,599	-	-	5,599
Kietzman	Gas Intangible Plant	D.0000075.005	ITC-Datafi Pro WSB SW 200131 MN	75,974	-	-	75,974	8,815	-	-	8,815
Kietzman	Gas Intangible Plant	D.0000086.001	ITC-GFEE SSO Alerts SW 200131 MNx	805,294	68,800	-	874,093	93,437	8,081	-	101,517
Kietzman	Gas Intangible Plant	D.0000086.006	ITC-GFEE Nav and Map Upgr SW 200131	-	362,427	-	362,427	-	42,569	-	42,569
Kietzman	Gas Intangible Plant	D.0000222.012	ITC-Catholic Protect SW 201507 MN	-	165,575	15,307	180,881	-	19,448	1,798	21,245
Kietzman	Gas Intangible Plant	D.0000237.001	BUD ITC-BUD-Gas SCADA dev SW 200131	-	-	46,600	46,600	-	-	5,473	5,473
Kietzman	Gas Intangible Plant	D.0000244.001	BUD ITC-PSCAD SW 200131 MN	-	-	340,180	340,180	-	-	39,956	39,956
Kietzman	Gas Intangible Plant	D.0000252.001	BUD ITC-Distr SCADA Dev SW 200128 M	-	-	54,280	54,280	-	-	6,375	6,375
Kietzman	Gas Intangible Plant	D.0000274.003	BUD ITC-CIMNETWORK SW 200127 MN	-	-	67,850	67,850	-	-	7,969	7,969
Kietzman	Gas Intangible Plant	D.0000298.004	ITC-Underground GasStorage SW 20012	-	587	433,120	433,707	-	69	50,872	50,941
Kietzman	Gas Intangible Plant	D.0000321.003	BUD ITC-IRAS Replacement SW 200120	-	-	1,010,362	1,010,362	-	-	118,672	118,672
Kietzman	Gas Intangible Plant	D.0001938.002	ITC-Enterprise Gas SCADA Upgrade SW	550,724	291,985	-	842,709	63,899	34,295	-	98,194
Kietzman	Gas Intangible Plant	D.0001974.006	ITC-JANA CIM CLOUD Hosting SW 20012	263,515	60,252	-	323,767	30,575	7,077	-	37,652
Kietzman	Gas Intangible Plant	D.0001987.003	ITC-Gas Transaction System SW 20012	-	106,391	-	106,391	-	12,496	-	12,496
Kietzman	Gas Intangible Plant	D.0001987.007	ITC-Gas Transaction System SW 20016	203	46	-	249	24	5	-	29
Kietzman	Gas Intangible Plant	D.0001990.085	ITC-Gas SCADA Term Lic SW 200131 MN	336,936	-	-	336,936	39,094	-	-	39,094
Kietzman	Gas Intangible Plant	D.0001990.097	ITC-Urbint Emgey Resp Rnw1 SW 20012	262,759	-	-	262,759	30,487	-	-	30,487
Kietzman	Gas Intangible Plant	D.0001991.003	ITC-Unix & Linux Access SW 200148 M	(695,662)	-	-	(695,662)	(80,716)	-	-	(80,716)
Kietzman	Gas Intangible Plant	D.0002052.001	Gas Transaction System SW MN-10680	-	(29,094)	-	(29,094)	-	(3,417)	-	(3,417)
Kietzman	Gas Intangible Plant	D.0002277.009	ITC-Gas Response App NSPM	174	-	-	174	20	-	-	20
Kietzman	Gas Intangible Plant	D.0002301.012	ITC-GasPlantSCADA Rpl Ph2 SW MN	1,262,893	77,072	-	1,339,966	146,531	9,053	-	155,584
Kietzman	Gas Intangible Plant	D.0002363.029	Dist/Gas Data Science Ph2 NSPM	113,588	23,817	-	137,405	13,179	2,797	-	15,977
Kietzman	Gas Intangible Plant	D.0002363.073	Ops Data Science Tools: 25 Gas NSPM	-	3,482	-	3,482	-	409	-	409
Kietzman	Gas Intangible Plant	D.0002443.003	ITC-Gas Frontline Enblmt SW 200131	1,244	(333)	-	911	144	(39)	-	105
Kietzman	Gas Intangible Plant	D.0002443.006	ITC-Gas FEE Release2 SW 200131 MN	322,442	(923)	-	321,519	37,412	(108)	-	37,304
Kietzman	Gas Manufactured Production Plant	D.0001781.151	MN-Sibley Gas Security	23,362	-	-	23,362	3,083	-	-	3,083
Kietzman	Gas Manufactured Production Plant	D.0001781.152	MN-Maplewood Gas Security	16,276	-	-	16,276	2,148	-	-	2,148
Conroy	Gas Distribution Plant	A.0002127.001	NSPM/Replace MDPE to HDPE	1,582,785	16,231	-	1,599,016	-	-	-	-
Conroy	Gas Distribution Plant	A.0006062.002	Distribution CIAC In-Transit MN Gas	(584,172)	(498,767)	-	(1,082,939)	-	-	-	-
Conroy	Gas Distribution Plant	D.0005014.012	Minnesota-Gas Meter Blanket	9,838,756	15,001,282	13,124,000	37,964,038	-	-	-	-
Conroy	Gas Distribution Plant	D.0005014.014	ND-Gas Meter Blanket	780,646	594,593	1,956,000	3,331,239	780,646	594,593	1,956,000	3,331,239
Conroy	Gas Distribution Plant	E.0000002.056	NSPM Programmatic Service Repl	(157)	-	-	(157)	-	-	-	-
Conroy	Gas Distribution Plant	E.0000002.061	ND Programmatic Service Replacement	626,407	450,153	1,524,000	2,600,560	626,407	450,153	1,524,000	2,600,560
Conroy	Gas Distribution Plant	E.0000004.074	NSPM Gas Mains Parent CRFS Tra	(139,264)	(70,978)	-	(210,242)	-	-	-	-
Conroy	Gas Distribution Plant	E.0000004.084	MN - Service Retro Fit AG Prot	123	452	-	575	-	-	-	-
Conroy	Gas Distribution Plant	E.0000006.105	CR 115 Main Relocation	(69,449)	-	-	(69,449)	-	-	-	-
Conroy	Gas Distribution Plant	E.0000007.032	NSPM Week 4 SES Accrual	407,986	1,551,653	-	1,959,640	-	-	-	-
Conroy	Gas Distribution Plant	E.0000007.075	ND/Gas/DIMP/Programmatic Main Repla	1,120,046	712,974	1,608,000	3,441,020	1,120,046	712,974	1,608,000	3,441,020
Conroy	Gas Distribution Plant	E.0000008.007	NWHoward Lake Reinforcemnt	(4,757)	-	-	(4,757)	-	-	-	-
Conroy	Gas Distribution Plant	E.0000009.022	St Paul-Syst Reg & Mtr Station Inst	-	-	-	-	-	-	-	-
Conroy	Gas Distribution Plant	E.0000009.091	Replace obsolete regulators -	10,143	-	-	10,143	-	-	-	-

Witness	Functional Class	Project ID	Project Description	Total Company Unallocated			Grand Total	North Dakota Allocated			Grand Total
				2024	2025	2026		2024	2025	2026	
Connoy	Gas Distribution Plant	E.0000012.003	Serap Gas Blanket	(902)	-	-	(902)	-	-	-	-
Connoy	Gas Distribution Plant	E.0000043.001	MN/STP/Cty Rd B Repl-Rice-Hamline	131,789	15,380	-	147,168	-	-	-	-
Connoy	Gas Distribution Plant	E.0000053.001	ND/UND 6" HP Lateral Main	2,389,893	-	-	2,389,893	2,389,893	-	-	2,389,893
Connoy	Gas Distribution Plant	E.0000083.001	MN/SHV/Hodgson Rd/8in Reloc	306,651	18,751	-	325,402	-	-	-	-
Connoy	Gas Distribution Plant	E.0000092.001	MN/SHV/Victoria St N/6in reinfcm	1,375	-	-	1,375	-	-	-	-
Connoy	Gas Distribution Plant	E.0000114.001	MN/NFD/NFLD/135 & TH19 Reloc	2,244	613	-	2,857	-	-	-	-
Connoy	Gas Distribution Plant	E.0000115.001	MN/RENF/STP/Josephine Rd M008 Reinf	62,889	-	-	62,889	-	-	-	-
Connoy	Gas Distribution Plant	E.0000126.001	MN/GAS/ R4396 Move AboveGrade	84,962	-	-	84,962	-	-	-	-
Connoy	Gas Distribution Plant	E.0000126.002	ND/GAS/ R4646 Move Above Grade	25,538	-	-	25,538	25,538	-	-	25,538
Connoy	Gas Distribution Plant	E.0000126.003	ND/GAS/ R4647 Move Above Grade	21,495	-	-	21,495	21,495	-	-	21,495
Connoy	Gas Distribution Plant	E.0000126.004	ND/GAS/ R4305 Move Above Grade	-	25,000	-	25,000	-	25,000	-	25,000
Connoy	Gas Distribution Plant	E.0000126.005	ND/GAS/ R4649 Move Above Grade	-	49,758	-	49,758	-	49,758	-	49,758
Connoy	Gas Distribution Plant	E.0000126.006	ND/GAS/ R4653 Move Above Grade	-	67,715	-	67,715	-	67,715	-	67,715
Connoy	Gas Distribution Plant	E.0000126.007	ND/GAS/ R4658 Move Above Grade	-	203,503	-	203,503	-	203,503	-	203,503
Connoy	Gas Distribution Plant	E.0000126.008	Gas/MN/MHD/ Above Grade R4651	-	215,295	-	215,295	-	-	-	-
Connoy	Gas Distribution Plant	E.0000126.010	MN/GAS/R4396 Move Above Grade-Main	10,963	-	-	10,963	-	-	-	-
Connoy	Gas Distribution Plant	E.0000126.011	Gas/MN/MHD/ Above Grade R4650	-	59,903	-	59,903	-	-	-	-
Connoy	Gas Distribution Plant	E.0000126.012	MN/MHD/ Above Grade R4650/Main work	-	52,773	-	52,773	-	-	-	-
Connoy	Gas Distribution Plant	E.0000126.013	ND/GAS/ R4653MoveAboveGrade/Mains	-	177,319	-	177,319	-	177,319	-	177,319
Connoy	Gas Distribution Plant	E.0000126.014	ND/GAS/ R4658MoveAboveGrade/Mains	-	31,361	-	31,361	-	31,361	-	31,361
Connoy	Gas Distribution Plant	E.0000126.015	MN/MHD/R4656 Mains/17th & 9th	-	864	-	864	-	-	-	-
Connoy	Gas Distribution Plant	E.0000135.001	MN/SCL/REN/Divison Street Reconstru	42,053	-	-	42,053	-	-	-	-
Connoy	Gas Distribution Plant	E.0000136.001	MN/SCL/StCloud Highbanks 12inSteel	1,620,636	-	-	1,620,636	-	-	-	-
Connoy	Gas Distribution Plant	E.0000138.001	ND/Fargo HP OPP & CV	3,674,653	865,355	3,422,000	7,962,008	3,674,653	865,355	3,422,000	7,962,008
Connoy	Gas Distribution Plant	E.0000138.003	ND/Fargo HP OPP Mains Install	-	175,000	-	175,000	-	175,000	-	175,000
Connoy	Gas Distribution Plant	E.0000146.001	MN/SCL/Watab Exposed River Renew	692	-	-	692	-	-	-	-
Connoy	Gas Distribution Plant	E.0000166.001	ND/FORK/INST/Grand Forks HP A Reinf	3,538	-	-	3,538	3,538	-	-	3,538
Connoy	Gas Distribution Plant	E.0000167.001	MN/NSPM/Mendota Sta/Replace Heater	1,028	-	-	1,028	-	-	-	-
Connoy	Gas Distribution Plant	E.0000191.001	ND/Relocate/ Station R4408	-	195,252	-	195,252	-	195,252	-	195,252
Connoy	Gas Distribution Plant	E.0000191.002	ND/Relocate/ Station R4408/Mains	-	80,000	-	80,000	-	80,000	-	80,000
Connoy	Gas Distribution Plant	E.0000202.002	NDGDOPS LeakSurvey Blkt Cap DR/Fr O	26,017	10,108	-	36,125	26,017	10,108	-	36,125
Connoy	Gas Distribution Plant	E.0000203.002	MNGDOPS LeakSurvey Blkt Cap DR/Fr O	134,131	51,807	-	185,939	-	-	-	-
Connoy	Gas Distribution Plant	E.0000225.001	MN/NWB/RENF/R400 Inlet Renf Ph.2	-	675,000	17,934,000	18,609,000	-	-	-	-
Connoy	Gas Distribution Plant	E.0000228.001	MN/STCL/2023 ReinF/Big Lake Reinfor	35,608	-	-	35,608	-	-	-	-
Connoy	Gas Distribution Plant	E.0000231.001	MN/MD/Brainerd HWY25 HP Steel Reloc	1,561,992	-	-	1,561,992	-	-	-	-
Connoy	Gas Distribution Plant	E.0000232.002	MNGDOPS Rsp to Emergey Blkt Cap DR/	102,209	50,571	-	152,779	-	-	-	-
Connoy	Gas Distribution Plant	E.0000233.002	NDGDOPS Rsp to Emergey Blkt Cap DR/	11,786	4,689	-	16,475	11,786	4,689	-	16,475
Connoy	Gas Distribution Plant	E.0000246.001	MN/NPT/CtgGrv/HadleyAve&IdealAve/RS	777,007	989,259	-	1,766,266	-	-	-	-
Connoy	Gas Distribution Plant	E.0000246.002	MN/NPT/CtgGrv/HadleyAve&IdealAve/NM	2,129,773	346,536	-	2,476,309	-	-	-	-
Connoy	Gas Distribution Plant	E.0000258.001	ND/NB/GF/Larimore Reinforcement	1,854,333	77,775	-	1,932,108	1,854,333	77,775	-	1,932,108
Connoy	Gas Distribution Plant	E.0000258.002	ND/GF/GAS/Larimore Reinf/Reg Stat	1,354,444	259,468	-	1,613,913	1,354,444	259,468	-	1,613,913
Connoy	Gas Distribution Plant	E.0000263.001	MN/NIS/RENW/Nisswa CR 13 6in Reloc	1,342,409	-	-	1,342,409	-	-	-	-
Connoy	Gas Distribution Plant	E.0000287.001	MN/VDH/NMR/RELO/WoodrgeDr/8000'-2in	551,717	-	-	551,717	-	-	-	-
Connoy	Gas Distribution Plant	E.0000296.001	MN/MD/NMR/RELO/CoRD12/5800ft 12in	5,041,989	(4,491)	-	5,037,498	-	-	-	-
Connoy	Gas Distribution Plant	E.0000300.001	MN/CAP/NMR/RENW/LincolnRd/4800ft4in	222,775	1,852	-	224,627	-	-	-	-
Connoy	Gas Distribution Plant	E.0000319.001	MN/SCL/RELO/2nd Ave S Sauk Rapids	1,286,979	494,207	-	1,781,186	-	-	-	-
Connoy	Gas Distribution Plant	E.0000334.001	MN/SCL/RELO/Clearwater Rd Relo	843,288	(6,969)	-	836,318	-	-	-	-
Connoy	Gas Distribution Plant	E.0000335.001	MN/BGL/RELO/BECKER/CO RD 73	1,002,290	676	-	1,002,966	-	-	-	-
Connoy	Gas Distribution Plant	E.0000336.001	MN/SCL/RENF/3rd St N	2,107,201	593,135	-	2,700,336	-	-	-	-
Connoy	Gas Distribution Plant	E.0000337.001	MN/FRL/NMR/RELO/TH 97/9000ft 4in	59,349	631,016	-	690,365	-	-	-	-
Connoy	Gas Distribution Plant	E.0000338.001	MN/NSPM/H005/R398 RENEWAL - RS	119,071	283,538	-	402,609	-	-	-	-
Connoy	Gas Distribution Plant	E.0000338.002	MN/NSPM/H005/R398 RENEWAL - Mains	-	168,000	-	168,000	-	-	-	-
Connoy	Gas Distribution Plant	E.0000341.001	MN/WTT/RENW/MNTRS/JeffersonAve DIMP	522,714	(6,057)	-	516,657	-	-	-	-
Connoy	Gas Distribution Plant	E.0000342.001	MN/FRL/NMR/RENF/240thSt/12000ft 8in	1,669,643	1,729	-	1,671,371	-	-	-	-
Connoy	Gas Distribution Plant	E.0000343.001	MN/FRL/NMR/RENF/8th St/5200ft 6in	866,475	(978)	-	865,496	-	-	-	-
Connoy	Gas Distribution Plant	E.0000344.001	MN/FRL/NMR/RENF/202nd St/7600ft 4in	823,594	-	-	823,594	-	-	-	-
Connoy	Gas Distribution Plant	E.0000351.001	MN/PRT/RELO/Sherburne CR 28 Recon	2,818,717	3,988	-	2,822,705	-	-	-	-
Connoy	Gas Distribution Plant	E.0000355.001	MN/SCL/RELO/University Dr Relo	620,605	-	-	620,605	-	-	-	-
Connoy	Gas Distribution Plant	E.0000358.001	MN/STP/NMR/RELO/Robert St	1,881,620	225,391	-	2,107,011	-	-	-	-
Connoy	Gas Distribution Plant	E.0000359.001	ND/FGO/DC/GD/S Woodcrest Dr N/Recon	958,787	-	-	958,787	958,787	-	-	958,787
Connoy	Gas Distribution Plant	E.0000363.001	MN/BAX/RELO/Forestview Dr Relo PH2	165,485	(4,274)	-	161,211	-	-	-	-
Connoy	Gas Distribution Plant	E.0000372.001	MN/WBL/RELO-TL0215/Hugo Line	140,706	2,258,363	-	2,399,069	-	-	-	-
Connoy	Gas Distribution Plant	E.0000372.002	MN/WBL/RELO-TL0215/Hugo Line RS 1	-	108,870	-	108,870	-	-	-	-

Witness	Functional Class	Project ID	Project Description	Total Company Unallocated			Grand Total	North Dakota Allocated			Grand Total
				2024	2025	2026		2024	2025	2026	
Connoy	Gas Distribution Plant	E.0000372.003	MN/WBL/RELO/TL0215/Hugo Line RS 2	-	40,000	-	40,000	-	-	-	-
Connoy	Gas Distribution Plant	E.0000403.001	MN/NEW/IGH/INST/117th St Recon	-	623,548	-	623,548	-	-	-	-
Connoy	Gas Distribution Plant	E.0000409.002	ND/FGO/2024 HoraceHP Extension RS	317,583	242	-	317,825	317,583	242	-	317,825
Connoy	Gas Distribution Plant	E.0000409.003	ND/FGO/2024 HoraceHP Extension Main	3,009,969	330,221	-	3,340,190	3,009,969	330,221	-	3,340,190
Connoy	Gas Distribution Plant	E.0000409.004	ND/FGO/2024 HoraceHP Ext Tie in	56,851	19	-	56,870	56,851	19	-	56,870
Connoy	Gas Distribution Plant	E.0000409.005	ND/FGO/Horace HP Extension Phase 2	-	-	193,000	193,000	-	-	193,000	193,000
Connoy	Gas Distribution Plant	E.0000412.001	ND/FARG/INST/Horace/RiversEdge2nd	275,360	-	-	275,360	275,360	-	-	275,360
Connoy	Gas Distribution Plant	E.0000420.001	MN/SCL/RENF/St Cloud SC Mains	665,255	(34,266)	-	630,989	-	-	-	-
Connoy	Gas Distribution Plant	E.0000424.001	MN/SCL/RENF/St Cloud CR1 Reinf	-	100,000	-	100,000	-	-	-	-
Connoy	Gas Distribution Plant	E.0000463.001	MN/MPW/RELO/Prosperity Rd	-	495,354	-	495,354	-	-	-	-
Connoy	Gas Distribution Plant	E.0000465.001	MN/SPP/RBLD/MRG/R6000&MS Retire	-	10,000	-	10,000	-	-	-	-
Connoy	Gas Distribution Plant	E.0000465.002	MN/SPP/RENV/MRG Main Renewal	-	1,312,608	-	1,312,608	-	-	-	-
Connoy	Gas Distribution Plant	E.0000465.003	MN/SPP/INST/MRG/Meter Set Install	-	223,374	-	223,374	-	-	-	-
Connoy	Gas Distribution Plant	E.0000467.001	MN/NEW/WDB/RELO/Dale Rd Recon	-	573,253	-	573,253	-	-	-	-
Connoy	Gas Distribution Plant	E.0000469.001	MN/NEW/EGN/INST/Dodd&RichValleyBlv	-	578,274	-	578,274	-	-	-	-
Connoy	Gas Distribution Plant	E.0000473.001	MN/SCLD/SCL/RELO/Pan Park Phase 4	-	1,328,803	-	1,328,803	-	-	-	-
Connoy	Gas Distribution Plant	E.0000475.001	ND/FAR/REIN/CARGIL RF	-	-	1,418,000	1,418,000	-	-	1,418,000	1,418,000
Connoy	Gas Distribution Plant	E.0000480.001	MN/WYO/NBR/RELO/NBR CSAH 30 Relo	-	548,871	-	548,871	-	-	-	-
Connoy	Gas Distribution Plant	E.0000500.001	MN/RED/RDW/RELO/MissBlufflandTrail	-	447,451	-	447,451	-	-	-	-
Connoy	Gas Distribution Plant	E.0000502.001	MN/RSTR/STP/RELO/University Ave	-	1,950,000	-	1,950,000	-	-	-	-
Connoy	Gas Distribution Plant	E.0000503.001	MN/BRAI/BRD/RELO/Brainerd HWY 210	-	800,000	-	800,000	-	-	-	-
Connoy	Gas Distribution Plant	E.0000504.001	MN/SCLD/FLY/RELO/Foley 4th Ave N	-	774,226	-	774,226	-	-	-	-
Connoy	Gas Distribution Plant	E.0000505.001	MN/WBL/MNV/RELO/Bronson Dr Relo	-	1,813,046	-	1,813,046	-	-	-	-
Connoy	Gas Distribution Plant	E.0000507.001	ND/FARG/INST/Divers/Sauvageau Main	-	1,158,918	-	1,158,918	-	1,158,918	-	1,158,918
Connoy	Gas Distribution Plant	E.0000508.001	MN/FAIR/NFD/RELO/Wall Street	-	560,257	-	560,257	-	-	-	-
Connoy	Gas Distribution Plant	E.0000509.001	MN/SCLD/SRP/2nd Ave S Ph II - Main	-	565,000	-	565,000	-	-	-	-
Connoy	Gas Distribution Plant	E.0000509.002	MN/SCLD/SRP/2nd Ave S Ph II - Reg	-	410,000	-	410,000	-	-	-	-
Connoy	Gas Distribution Plant	E.0000514.001	MN/FARG/MHD/RELO/13th St & 12th Av	-	739,030	-	739,030	-	-	-	-
Connoy	Gas Distribution Plant	E.0000516.001	ND/FARG/RELO/GD/2801 Maple St N	-	389,644	-	389,644	-	389,644	-	389,644
Connoy	Gas Distribution Plant	E.0000517.001	MN/SCLD/SAR/RELO/Sartell 1st Ave N	-	875,047	-	875,047	-	-	-	-
Connoy	Gas Distribution Plant	E.0000518.001	Minnesota/Replace obsolete odorizer	-	-	502,000	502,000	-	-	-	-
Connoy	Gas Distribution Plant	E.0000522.001	MN/FAIR/SCR/RELO/Main St & Park St	-	402,896	-	402,896	-	-	-	-
Connoy	Gas Distribution Plant	E.0000524.001	MN/Replace TBS Line Heaters	-	-	511,000	511,000	-	-	-	-
Connoy	Gas Distribution Plant	E.0000527.001	MN/WBL/LKL/RELO/Omaha Ave N Recon	-	750,236	-	750,236	-	-	-	-
Connoy	Gas Distribution Plant	E.0000528.001	MN/WBL/LKL/RELO/Nolan Ave N	-	642,662	-	642,662	-	-	-	-
Connoy	Gas Distribution Plant	E.0000529.001	MN/WYO/FRL/RELO/North Shore Trl Rec	-	1,898,379	-	1,898,379	-	-	-	-
Connoy	Gas Distribution Plant	E.0000532.001	ND/FGO/RENF/HBFG System	-	-	6,418,000	6,418,000	-	-	6,418,000	6,418,000
Connoy	Gas Distribution Plant	E.0000535.001	MN/WIN/WNA/RELO/West Broadway St.	-	538,435	-	538,435	-	-	-	-
Connoy	Gas Distribution Plant	E.0000538.001	MN/SCLD/WPK/RELO/Waite Park	-	470,294	-	470,294	-	-	-	-
Connoy	Gas Distribution Plant	E.0000539.001	ND/FARG/RELO/2802 EVERGREEN RD N	-	324,063	-	324,063	-	324,063	-	324,063
Connoy	Gas Distribution Plant	E.0000540.001	ND/FARG/RELO/WESTWOOD RECON PH1	-	367,559	-	367,559	-	367,559	-	367,559
Connoy	Gas Distribution Plant	E.0000540.002	ND/FARG/RELO/WESTWOOD RECON PH2	-	23,773	-	23,773	-	23,773	-	23,773
Connoy	Gas Distribution Plant	E.0000542.001	MN/FARG/RENV/ELM ST & RIVER DR S	-	477,689	-	477,689	-	-	-	-
Connoy	Gas Distribution Plant	E.0000543.001	MN/FARG/RELO/18TH ST & 12TH AVE S	-	267,835	-	267,835	-	-	-	-
Connoy	Gas Distribution Plant	E.0000558.001	MN/NEW/WDB/RELO/SotrRdgPkwy&CSAH18	-	365,000	-	365,000	-	-	-	-
Connoy	Gas Distribution Plant	E.0000566.001	MN/NEW/WDB/RELO/Radio Dr WDB	-	-	564,000	564,000	-	-	-	-
Connoy	Gas Distribution Plant	E.0000567.001	MN/NEW/IGH/RELO/DickmanTrl&71stSt	-	-	526,000	526,000	-	-	-	-
Connoy	Gas Distribution Plant	E.0010001.001	MN - Gas New Mains Blanket	5,167,515	5,508,087	6,529,000	17,204,602	-	-	-	-
Connoy	Gas Distribution Plant	E.0010001.002	MN - Gas New Services Blanket	9,636,742	9,594,567	10,045,000	29,276,309	-	-	-	-
Connoy	Gas Distribution Plant	E.0010001.003	MN - Gas New Business WCF	-	(0)	2,592,000	2,592,000	-	-	-	-
Connoy	Gas Distribution Plant	E.0010001.004	MN/Meter Module Meter Exchange	7,263,145	6,482,540	-	13,745,685	-	-	-	-
Connoy	Gas Distribution Plant	E.0010002.001	ND - Gas New Mains Blanket	3,516,201	1,924,254	4,297,000	9,737,456	3,516,201	1,924,254	4,297,000	9,737,456
Connoy	Gas Distribution Plant	E.0010002.002	ND - Gas New Services Blanket	3,990,048	3,191,522	4,121,000	11,302,570	3,990,048	3,191,522	4,121,000	11,302,570
Connoy	Gas Distribution Plant	E.0010002.003	ND - Gas New Business WCF	-	-	725,000	725,000	-	-	725,000	725,000
Connoy	Gas Distribution Plant	E.0010002.004	ND/Meter Module Meter Exchanges	869,444	522,654	-	1,392,098	869,444	522,654	-	1,392,098
Connoy	Gas Distribution Plant	E.0010006.001	MN - Gas Main Relocations Blanket	8,877,999	10,476,460	9,847,000	29,201,459	-	-	-	-
Connoy	Gas Distribution Plant	E.0010006.002	MN - Gas Mandates WCF	-	(0)	14,725,000	14,725,000	-	-	-	-
Connoy	Gas Distribution Plant	E.0010007.001	ND - Gas Main Relocations Blanket	3,575,498	907,989	2,330,000	6,813,487	3,575,498	907,989	2,330,000	6,813,487
Connoy	Gas Distribution Plant	E.0010011.001	MN - Gas Main Renewal Blanket	1,914,115	1,527,669	2,326,000	5,767,784	-	-	-	-
Connoy	Gas Distribution Plant	E.0010011.002	MN - Gas Service Renewal Blanket	3,644,621	4,781,599	3,350,000	11,776,220	-	-	-	-
Connoy	Gas Distribution Plant	E.0010011.003	MN - Programmatic Main Replacement	5,196,261	4,090,958	8,112,000	17,399,219	-	-	-	-
Connoy	Gas Distribution Plant	E.0010011.004	Programmatic Main Replacement - Ser	3,056,241	6,597,650	6,768,000	16,421,891	-	-	-	-
Connoy	Gas Distribution Plant	E.0010011.005	NSPM Install 6" and 4" Dist. Valves	992,366	595,635	798,000	2,386,001	-	-	-	-

Witness	Functional Class	Project ID	Project Description	Total Company Unallocated			Grand Total	North Dakota Allocated			Grand Total
				2024	2025	2026		2024	2025	2026	
Connoy	Gas Distribution Plant	E.0010011.006	MN - Gas Asset Health WCF	-	(0)	2,000,000	2,000,000	-	-	-	-
Connoy	Gas Distribution Plant	E.0010011.008	MN/Inside Meter Move-out Purchase	-	540,000	1,174,000	1,714,000	-	-	-	-
Connoy	Gas Distribution Plant	E.0010011.009	MN/Inside Meter Move-out Svc Renewa	732,886	1,568,482	3,553,000	5,854,368	-	-	-	-
Connoy	Gas Distribution Plant	E.0010011.010	ND/Inside Meter Move-out Purchase	-	28,000	58,000	86,000	-	28,000	58,000	86,000
Connoy	Gas Distribution Plant	E.0010011.011	ND/Inside Meter Move-out Svc Renewa	378,493	127,069	218,000	723,562	378,493	127,069	218,000	723,562
Connoy	Gas Distribution Plant	E.0010011.012	MN/GDIST/NSPM Casings Renewal Progr	-	2,569,000	5,000,000	7,569,000	-	-	-	-
Connoy	Gas Distribution Plant	E.0010011.014	MN/R&R/Copper Service Renewal	(17,225)	-	-	(17,225)	-	-	-	-
Connoy	Gas Distribution Plant	E.0010011.016	MN Gas Cathodic Protection Blanket	224,108	289,306	-	513,414	-	-	-	-
Connoy	Gas Distribution Plant	E.0010011.018	MN - Gas Service Cutoff Blanket	8,524	-	-	8,524	-	-	-	-
Connoy	Gas Distribution Plant	E.0010011.019	NSM-MN-Gas-Locates	1,186,266	104,872	648,000	1,939,138	-	-	-	-
Connoy	Gas Distribution Plant	E.0010011.020	NSM-MN-GasDist-Mixed-OQ	298,918	248,426	-	547,344	-	-	-	-
Connoy	Gas Distribution Plant	E.0010011.021	NSM-MN-GasDist-Mixed-OQ-GER	12,178	20,826	-	33,004	-	-	-	-
Connoy	Gas Distribution Plant	E.0010011.022	MN/AMLD Service Renewal - Blanket	-	-	71,000	71,000	-	-	-	-
Connoy	Gas Distribution Plant	E.0010011.023	MN/AMLD Main Renewal - Blanket	-	-	159,000	159,000	-	-	-	-
Connoy	Gas Distribution Plant	E.0010012.001	ND - Gas Main Renewal Blanket	1,268,186	1,709,378	1,769,000	4,746,564	1,268,186	1,709,378	1,769,000	4,746,564
Connoy	Gas Distribution Plant	E.0010012.002	ND - Gas Service Renewal Blanket	1,105,968	1,307,699	943,000	3,356,668	1,105,968	1,307,699	943,000	3,356,668
Connoy	Gas Distribution Plant	E.0010012.004	ND Gas Cathodic Protection Blanket	2,688	11,000	-	13,688	2,688	11,000	-	13,688
Connoy	Gas Distribution Plant	E.0010012.006	NSM-ND-Gas-Locates	142,983	100,894	126,000	369,876	142,983	100,894	126,000	369,876
Connoy	Gas Distribution Plant	E.0010012.007	NSM-ND-GasDist-Mixed-OQ	115,985	63,142	-	179,127	115,985	63,142	-	179,127
Connoy	Gas Distribution Plant	E.0010012.008	NSM-ND-GasDist-Mixed-OQ-GER	1,444	2,086	-	3,530	1,444	2,086	-	3,530
Connoy	Gas Distribution Plant	E.0010016.001	MN - Gas Main Reinforcements Blanke	1,784,429	1,476,822	1,684,000	4,945,252	-	-	-	-
Connoy	Gas Distribution Plant	E.0010016.002	MN - Gas Capacity WCF	-	(0)	-	(0)	-	-	-	-
Connoy	Gas Distribution Plant	E.0010017.001	ND - Gas Main Reinforcements Blanke	576,160	539,850	457,000	1,573,010	576,160	539,850	457,000	1,573,010
Connoy	Gas Distribution Plant	E.0010033.007	MN/NW/Sartell High School	(134,951)	-	-	(134,951)	-	-	-	-
Connoy	Gas Distribution Plant	E.0010033.009	MN/STC/2019 Jefferson Blvd Reinf	-	-	-	-	-	-	-	-
Connoy	Gas Distribution Plant	E.0010033.015	MN/SE/ML/CSAH 27 Madison Lake Recon	168	-	-	168	-	-	-	-
Connoy	Gas Distribution Plant	E.0010033.024	MN/NPT/CTG/M030 System Replacement	148,381	-	-	148,381	-	-	-	-
Connoy	Gas Distribution Plant	E.0010033.031	MN/Saint Michael IP Reinforcement	-	550,000	-	550,000	-	-	-	-
Connoy	Gas Distribution Plant	E.0010034.006	ND/WFGO/32nd Ave S Reinforcement	4	-	-	4	4	-	-	4
Connoy	Gas Distribution Plant	E.0010034.007	ND/FRG/GAS/Fargo HP Distribution Li	1,073	-	-	1,073	1,073	-	-	1,073
Connoy	Gas Distribution Plant	E.0010038.030	MN/WBL/Stillwater/Cty Rd 5 relocate	-	-	-	-	-	-	-	-
Connoy	Gas Distribution Plant	E.0010038.046	MN/STP/Recon/Cleveland Ave	1,062	-	-	1,062	-	-	-	-
Connoy	Gas Distribution Plant	E.0010038.053	MN/NSPM/METRO/GOLD LINE RELOC PROG	(4,198)	-	-	(4,198)	-	-	-	-
Connoy	Gas Distribution Plant	E.0010038.062	MN/NW/STC/REL/CLEAR LAKE LINE-A	(26,108)	-	-	(26,108)	-	-	-	-
Connoy	Gas Distribution Plant	E.0010038.065	MN/STP/Larpenteur Ave E/2800ft 8in	4,022	(766)	-	3,256	-	-	-	-
Connoy	Gas Distribution Plant	E.0010038.068	MN/STC/ISANTI/COUNTY 5/RELOCATION	(71,323)	-	-	(71,323)	-	-	-	-
Connoy	Gas Distribution Plant	E.0010038.069	MNRDW/2023 Road Reconstruction/E 7t	909	-	-	909	-	-	-	-
Connoy	Gas Distribution Plant	E.0010038.070	MN/New Brighton/H005 Old HWY 8 Relo	34,873	-	-	34,873	-	-	-	-
Connoy	Gas Distribution Plant	E.0010038.074	MN/BAT/Co Rd 65\18400ft 4in relocat	(276)	-	-	(276)	-	-	-	-
Connoy	Gas Distribution Plant	E.0010038.075	MN/Ga Dist/NWB/Old Highway 8/7400ft	(11,839)	-	-	(11,839)	-	-	-	-
Connoy	Gas Distribution Plant	E.0010039.004	ND/FGO/Diversion Channel Relocation	(4,832,251)	(58)	-	(4,832,309)	(4,832,251)	(58)	-	(4,832,309)
Connoy	Gas Distribution Plant	E.0010039.005	MN/FARG/MHD/RELO/16th St & 9th Ave	-	329,986	-	329,986	-	-	-	-
Connoy	Gas Distribution Plant	E.0010039.006	ND/FGO/RELO/7th St & 10th Ave	-	340,000	-	340,000	-	340,000	-	340,000
Connoy	Gas Distribution Plant	E.0010039.007	ND/FGO/RELO/9th St & 9th Ave	-	260,000	-	260,000	-	260,000	-	260,000
Connoy	Gas Distribution Plant	E.0010039.008	ND/FGO/RELO/32nd Ave & 45th St	-	24,758	-	24,758	-	24,758	-	24,758
Connoy	Gas Distribution Plant	E.0010043.002	MN/STP/Forest St Bridge Xing	479,321	2,724,524	-	3,203,845	-	-	-	-
Connoy	Gas Distribution Plant	E.0010043.019	MN - Programmatic Main Replacements	20,944,662	13,485,496	12,183,000	46,613,157	-	-	-	-
Connoy	Gas Distribution Plant	E.0010043.026	MN/GDIST/NSPM Casings Renewal Progr	3,663,271	22,165	-	3,685,437	-	-	-	-
Connoy	Gas Distribution Plant	E.0010043.033	MN/STCL/2023 Recon/Division Street	800,422	-	-	800,422	-	-	-	-
Connoy	Gas Distribution Plant	E.0010043.036	MN/RICE ST/Replace F16BBL Gauges	24,187	-	-	24,187	-	-	-	-
Connoy	Gas Distribution Plant	E.0010043.037	MN/NSPM/TL02051/MAOP12"DIST Tie-Ins	-	8,697	4,069,000	4,077,697	-	-	-	-
Connoy	Gas Distribution Plant	E.0010043.038	MN/TIMP Assess Sleeve Repair/DIST	441,348	-	-	441,348	-	-	-	-
Connoy	Gas Distribution Plant	E.0010044.002	ND/Programmatic Main Replacements	3,867,076	643,480	-	4,510,556	3,867,076	643,480	-	4,510,556
Connoy	Gas Distribution Plant	E.0010044.003	ND/Grand Forks/EV7523 Replacement	261,411	(3,225)	-	258,186	261,411	(3,225)	-	258,186
Connoy	Gas Distribution Plant	E.0010044.004	ND/GAS/R4645 Move Above Grade/Mains	17,847	-	-	17,847	17,847	-	-	17,847
Connoy	Gas Distribution Plant	E.0010044.005	ND/GAS/R4644 Move Above Grade Mains	69,489	-	-	69,489	69,489	-	-	69,489
Connoy	Gas Distribution Plant	E.0010048.005	MN/Princeton/2019 Reinforcement	-	-	-	-	-	-	-	-
Connoy	Gas Distribution Plant	E.0010048.015	MN/STP/RSV/R037 Reg Rebuild - Main	-	110,000	-	110,000	-	-	-	-
Connoy	Gas Distribution Plant	E.0010048.031	MN/NPT/2022 Reinforcement/Robert S	(183)	-	-	(183)	-	-	-	-
Connoy	Gas Distribution Plant	E.0010048.034	MN/NPT/2022 Reinforcement/Woodbury	(3,502)	(1,429)	-	(4,930)	-	-	-	-
Connoy	Gas Distribution Plant	E.0010048.036	MN/WBL/Lake Ave/3300ft 6in reinforc	-	-	-	-	-	-	-	-
Connoy	Gas Distribution Plant	E.0010049.002	ND/Grand Forks/R-4715 - HP Pipeline	-	450,000	9,722,000	10,172,000	-	450,000	9,722,000	10,172,000
Connoy	Gas Distribution Plant	E.0010049.004	ND/Horace/Reinforcement/64th ave 6"P	54,939	-	-	54,939	54,939	-	-	54,939

Witness	Functional Class	Project ID	Project Description	Total Company Unallocated			Grand Total	North Dakota Allocated			Grand Total
				2024	2025	2026		2024	2025	2026	
Connoy	Gas Distribution Plant	E.0010053.034	MN/WDB/R541/Woodlane Dr&Valley Cree	-	11,183	-	11,183	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.005	MN/Sauk Rapids\ 2nd Ave S AG Reg	23,417	-	-	23,417	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.006	MN/NW-STC\cloud/Montrose/Upgrading R1	-	-	-	-	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.008	MN/Mendota Heights/R359 Controllor	-	-	-	-	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.028	MN/Delano/Convert/ Install TBS-Reg	16,855	285,690	-	302,546	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.033	MN/Delano Convert Inst TBS-Reg Stat	-	-	-	-	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.036	MN/NPT/WSP/R361 Reg Station Rebuild	1,375,099	57,333	-	1,432,432	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.037	MN/STP/RSV/R037 Reg Rebuild	35,533	23,583	-	59,116	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.038	MN/STP/STP/R378 Reg Rebuild	137,757	182,611	-	320,368	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.040	MN/NPT/MEH/R365 Building Rebuild	13,310	-	-	13,310	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.041	MN/NPT/CTG/M030 System Reg	-	270,361	-	270,361	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.047	MN/NW/Reinforcemnt/STC/35thStNE Reg	(680,551)	-	-	(680,551)	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.049	NSPM Reg Stations - Pilot Heater In	286	-	-	286	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.051	MN/STP/County Rd B Replace-Rice to	97,979	-	-	97,979	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.061	MN/New Brighton/H005 Old HWY 8 Relo	(17,240)	-	-	(17,240)	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.062	MN/STP/R410 Pilot Heater Replacemen	-	-	-	-	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.063	MN/STP/R537 Pilot Heater Replacemen	580	1,153	-	1,734	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.067	MN/NSPM/TL0209/ECL/MAOP/Casing-Reg	-	-	-	-	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.069	MN/RW/R4673 Replacement Due To Corr	8,158	-	-	8,158	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.073	MN/PRT/RBLD Princeton 3in Valve Rpl	(346)	(3,852)	-	(4,198)	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.075	MN/SCL/UPGD/Sherco Flow Reading	12,880	-	-	12,880	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.076	MN/NEW/IGH/RBLD/LakeCity TBS 5Yr TD	19,202	-	-	19,202	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.077	MN/NW/Sartell/Sartell HS Reg Sta	124,999	-	-	124,999	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.082	MN/NW/STC/R4500 INSTALL	645,309	-	-	645,309	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.083	MN/MDEL/SML/UPGD/R0119 Stat Rplce	-	141,342	-	141,342	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.085	MN/RSV/RENV/MNV/R502 rebuild	-	109,400	-	109,400	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.086	MN/RSTR/MEH/RBLD/MENDOTA STA/R358	-	182,000	-	182,000	-	-	-	-
Connoy	Gas Distribution Plant	E.0010076.009	ND/Gas/Grand Forks- HP System TBS o	-	100,000	-	100,000	-	100,000	-	100,000
Connoy	Gas Distribution Plant	E.0010076.013	ND/FRG/GAS/New Regulator Station	24,990	-	-	24,990	24,990	-	-	24,990
Connoy	Gas Distribution Plant	E.0010076.015	ND/FGO/Diversion Channel Reg Stat	131,985	861	-	132,845	131,985	861	-	132,845
Connoy	Gas Distribution Plant	E.0010076.016	ND/Gas/Grand Forks- HP TBS odorizer	-	222,578	-	222,578	-	222,578	-	222,578
Connoy	Gas General Plant	A.0003000.781	WLG Tool Blanket	-	243,000	100,000	343,000	-	28,542	11,745	40,287
Connoy	Gas General Plant	A.0005014.163	MN Gas General Office Equip	447,145	974,174	-	1,421,320	51,881	114,422	-	166,303
Connoy	Gas General Plant	A.0006059.009	MN-Dist Gas Tools and Equip	1,896,880	919,117	464,000	3,279,997	220,091	107,955	54,499	382,545
Connoy	Gas General Plant	A.0006059.010	ND-Dist Dist Tools and Equip	57,900	196,104	83,000	337,004	6,718	23,033	9,749	39,500
Connoy	Gas General Plant	A.0006059.523	MN-Gas Tools & Equip	181,761	253,000	1,195,000	1,629,761	21,089	29,716	140,359	191,164
Connoy	Gas General Plant	E.0000024.014	NSPM Comm Equip - Dist Meter/R	(73)	-	-	(73)	(8)	-	-	(8)
Connoy	Gas General Plant	E.0000041.008	MN/Wescott LPG/LNG Plant-Comm	19,203	-	-	19,203	2,228	-	-	2,228
Connoy	Gas General Plant	E.0000068.004	MN/Wescott/PA System	157,335	-	-	157,335	18,255	-	-	18,255
Connoy	Gas General Plant	E.0000068.006	MN/Wescott/Instrument Air Communica	325,792	61,348	-	387,140	37,801	7,206	-	45,007
Connoy	Gas General Plant	E.0000138.002	ND/Fargo HP OPP/RTU/Comms	42,151	100,000	-	142,151	4,891	11,746	-	16,636
Connoy	Gas General Plant	E.0000201.002	MN - Gas Simulator Hardware-Cap	151,006	4,596	-	155,602	17,521	540	-	18,061
Connoy	Gas General Plant	E.0000246.003	MN/HST/NPT-592 Langdon TBS/ERX	-	7,106	-	7,106	-	835	-	835
Connoy	Gas General Plant	E.0000258.003	ND/GF/GAS/Larimore Reinf/Comms	11,946	3,703	-	15,648	1,386	435	-	1,821
Connoy	Gas General Plant	E.0000338.003	MN/NSPM/WBL/H005/R398 RENEWAL - ERX	-	5,002	-	5,002	-	588	-	588
Connoy	Gas General Plant	E.0000357.001	MN/Honeywell SCBA unit replacement	399,939	4,134	-	404,072	46,404	486	-	46,890
Connoy	Gas General Plant	E.0000372.004	MN/WBL/RELO/TL0215/HugoLineERX/Comm	-	6,000	-	6,000	-	705	-	705
Connoy	Gas General Plant	E.0000409.001	ND/FGO/2024 HoraceHP ExtensionComms	-	11,966	-	11,966	-	1,405	-	1,405
Connoy	Gas General Plant	E.0000486.003	MN/STP/AMLD/Unit Purchases	-	-	2,400,000	2,400,000	-	-	281,892	281,892
Connoy	Gas General Plant	E.0010023.001	MN - Gas Communication Equip. Blank	-	2,059	-	2,059	-	242	-	242
Connoy	Gas General Plant	E.0010023.002	MN/Meter Module Replacement	26,993,163	11,080,584	-	38,073,747	3,131,963	1,301,470	-	4,433,433
Connoy	Gas General Plant	E.0010024.002	ND/Meter Module Replacement	3,246,238	1,678,430	-	4,924,668	376,654	197,140	-	573,794
Connoy	Gas General Plant	E.0010053.006	NSPM/GDIST/PRESSURE MONITOR ERXs MN	2,143	143,000	151,000	296,143	249	16,796	17,736	34,780
Connoy	Gas General Plant	E.0010053.007	NSPM/GDIST/PRESSURE MONITOR ERXs Ma	13,191	-	-	13,191	1,531	-	-	1,531
Connoy	Gas General Plant	E.0010053.015	MN/EOL RTU Replacement	-	800,000	1,865,000	2,665,000	-	93,964	219,054	313,018
Connoy	Gas General Plant	E.0010053.018	MN/Pine Bend RNG Interconnect Proj	(437,118)	-	-	(437,118)	(50,718)	-	-	(50,718)
Connoy	Gas General Plant	E.0010053.019	MN/NSPM/TL0209/ECL/MAOPCasg Reg-Com	6,305	-	-	6,305	732	-	-	732
Connoy	Gas General Plant	E.0010053.020	MN/STP/CntyRd B Repl-Rice-Haml-Comm	5,702	-	-	5,702	662	-	-	662
Connoy	Gas General Plant	E.0010053.025	MN/NW/ReinF/STC/R4500/COMMS	5,957	-	-	5,957	691	-	-	691
Connoy	Gas General Plant	E.0010053.026	MN/BRD/UPGD/BR6 ERX Replace/Comms	14,041	-	-	14,041	1,629	-	-	1,629
Connoy	Gas General Plant	E.0010053.027	MN/NW/Sartell/SartellHS RegSta/Comm	3,536	-	-	3,536	410	-	-	410
Connoy	Gas General Plant	E.0010053.030	MN/SPI/SpicerDRS ERX Instl/Comms	6,152	-	-	6,152	714	-	-	714
Connoy	Gas General Plant	E.0010053.031	MN/MDEL/BRV/Blackdog - RTU RPL	13,490	159,396	-	172,885	1,565	18,722	-	20,287

Witness	Functional Class	Project ID	Project Description	Total Company Unallocated			Grand Total	North Dakota Allocated			Grand Total
				2024	2025	2026		2024	2025	2026	
Connoy	Gas General Plant	E.0010053.032	MN/RED/RDW/PIIC-RTU RPL/Comms	21,854	162,645	-	184,499	2,536	19,104	-	21,639
Connoy	Gas General Plant	E.0010053.035	MN/SCL/R4352 ERX Replacement	2,514	7,752	-	10,266	292	911	-	1,202
Connoy	Gas General Plant	E.0010053.036	MN/NEUC/TG//Goebel Farms-RTU RPL	-	180,131	-	180,131	-	21,157	-	21,157
Connoy	Gas General Plant	E.0010053.037	MN/WYO/TYF/R493TaylorsFalls/RTU RPL	-	180,000	-	180,000	-	21,142	-	21,142
Connoy	Gas General Plant	E.0010054.004	ND/FGO/Diversion Channel Relo/COMMS	10,050	(861)	-	9,189	1,166	(101)	-	1,065
Connoy	Gas General Plant	E.0010054.005	ND/GF/INSTL/RS 4495 ERX/Comms	-	6,338	-	6,338	-	744	-	744
Connoy	Gas General Plant	E.0010080.052	MN/Wescott Admin/TT Equipment	-	114,440	-	114,440	-	13,441	-	13,441
Connoy	Gas Intangible Plant	A.0006059.546	MN/Wescott/Integrity Verification M	(800)	-	-	(800)	(93)	-	-	(93)
Connoy	Gas Intangible Plant	D.0000204.002	MN/Landbase & GPS ConflationProject	-	-	37,000	37,000	-	-	4,346	4,346
Connoy	Gas Intangible Plant	E.0000201.003	MN - Gas Simulator Software-Cap-Rev	633,843	-	-	633,843	73,543	-	-	73,543
Connoy	Gas Manufactured Production Plant	A.0002345.001	SPG Emergent Project	-	565,000	650,000	1,215,000	-	78,968	90,849	169,817
Connoy	Gas Manufactured Production Plant	A.0002345.004	SPG C302 Compressor Rebuild	-	236,500	-	236,500	-	33,055	-	33,055
Connoy	Gas Manufactured Production Plant	A.0002345.005	SPG - SLFRD1 Mounding Fire Prot -29	-	-	350,000	350,000	-	-	48,918	48,918
Connoy	Gas Manufactured Production Plant	A.0002345.006	SPG - Sec Instru Air Comp -28981	-	-	500,000	500,000	-	-	69,884	69,884
Connoy	Gas Manufactured Production Plant	A.0002345.008	SPG - Heated Safety Shower-29039	-	-	35,000	35,000	-	-	4,892	4,892
Connoy	Gas Manufactured Production Plant	A.0002346.001	MPG Emergent Project	-	208,000	650,000	858,000	-	29,072	90,849	119,920
Connoy	Gas Manufactured Production Plant	A.0002346.002	MPG Vaporization Capacity Upgrade	-	100,751	-	100,751	-	14,082	-	14,082
Connoy	Gas Manufactured Production Plant	A.0002346.008	MPG - Heated Safety Shower-29038	-	-	35,000	35,000	-	-	4,892	4,892
Connoy	Gas Manufactured Production Plant	A.0002346.012	MPG - Sec Instr Air Comp-28975	-	-	100,002	100,002	-	-	13,977	13,977
Connoy	Gas Manufactured Production Plant	E.0000021.006	Maplewood Gas Production/Manuf	3,795	35,701	-	39,496	501	4,990	-	5,491
Connoy	Gas Manufactured Production Plant	E.0000021.008	Sibley Gas Production/Manufacturing	18,399	25,852	-	44,251	2,428	3,613	-	6,042
Connoy	Gas Manufactured Production Plant	E.0000086.001	MN/MPW/MAPLEWOOD/AIR DRYER	1,289,675	46,276	-	1,335,951	170,205	6,468	-	176,673
Connoy	Gas Manufactured Production Plant	E.0000086.003	MN/Maplewood/PLT/Fire Water Monitor	398	-	-	398	53	-	-	53
Connoy	Gas Manufactured Production Plant	E.0000086.004	MN/Maplewood/Replace Bldg Stairs	14,844	-	-	14,844	1,959	-	-	1,959
Connoy	Gas Manufactured Production Plant	E.0000086.005	MN/Mplewood/Rplace PRH2-PSV-2050	12,561	-	-	12,561	1,658	-	-	1,658
Connoy	Gas Manufactured Production Plant	E.0000086.006	MN/Maplewd/Rplace WS103-TCV-7515	49,358	6,271	-	55,629	6,514	876	-	7,390
Connoy	Gas Manufactured Production Plant	E.0000086.007	MN/MW/Vaporization Capacity Upgrade	55,603	33,513	-	89,116	7,338	4,684	-	12,022
Connoy	Gas Manufactured Production Plant	E.0010080.017	MN/Maplewood Truck Unloading Statio	(191,426)	-	-	(191,426)	(25,263)	-	-	(25,263)
Connoy	Gas Manufactured Production Plant	E.0010080.026	MN/Maplewood/Leaking Valve Replacem	-	-	-	-	-	-	-	-
Connoy	Gas Manufactured Production Plant	E.0010080.031	MN/Propane Plant/Sibley/vaporizatio	(2,282)	-	-	(2,282)	(301)	-	-	(301)
Connoy	Gas Manufactured Production Plant	E.0010080.032	MN/Propane Plant/Maplewood/vaporiza	(292,544)	-	-	(292,544)	(38,608)	-	-	(38,608)
Connoy	Gas Manufactured Production Plant	E.0010083.007	MN/SIBLEY/SLTKU1 - Truck Unloading	3,248,500	256,367	-	3,504,867	428,721	35,832	-	464,553
Connoy	Gas Manufactured Production Plant	E.0010083.009	MN/SIBLEY/Tank Bank Electrical and	(21,702)	-	-	(21,702)	(2,864)	-	-	(2,864)
Connoy	Gas Manufactured Production Plant	E.0010083.011	MN/MAPLEWOOD/MWFWP1-MWFRD1	23,802,734	10,617,305	-	34,420,039	3,141,366	1,483,949	-	4,625,315
Connoy	Gas Manufactured Production Plant	E.0010083.012	MN/SIBLEY/SLFWP1 - SLFRD1	8,186,346	26,406,955	-	34,593,301	1,080,393	3,690,821	-	4,771,214
Connoy	Gas Manufactured Production Plant	E.0010083.013	MN/MAPLEWOOD/MWPAC 1&2 - Add Air Co	(32)	-	-	(32)	(4)	-	-	(4)
Connoy	Gas Manufactured Production Plant	E.0010083.014	MN/SIBLEY/Install Additional Storm	22,464	9,735	-	32,199	2,965	1,361	-	4,325
Connoy	Gas Manufactured Production Plant	E.0010083.015	MN/MAPLEWOOD/Install Additional Sto	12,259	15,431	-	27,690	1,618	2,157	-	3,775
Connoy	Gas Manufactured Production Plant	E.0010083.025	MN/MAPLEWOOD/Tank Bank Upgrade 1,2	(4,013)	171	-	(3,842)	(530)	24	-	(506)
Connoy	Gas Manufactured Production Plant	E.0010083.026	MN/SIBLEY/Tank Bank Upgrade 1 & 2	(5,371)	-	-	(5,371)	(709)	-	-	(709)
Connoy	Gas Manufactured Production Plant	E.0010083.028	MN/MW/Tanks Banks 3,4,6 Piping Upgr	(13,185)	-	-	(13,185)	(1,740)	-	-	(1,740)
Connoy	Gas Manufactured Production Plant	E.0010083.029	MN/MEH/INST/SIBLEY/PAD Gas Compres	378,905	3,502	-	382,407	50,006	489	-	50,495
Connoy	Gas Manufactured Production Plant	E.0010083.030	MN/MPW/SEMR/INST/PAD Gas Compresr	8,657	-	-	8,657	1,142	-	-	1,142
Connoy	Gas Other Storage Plant	A.0002344.001	WLG Inventory Warehouse	-	4,887,558	265,702	5,153,260	-	683,119	37,136	720,256
Connoy	Gas Other Storage Plant	A.0002344.002	WLG GT101 Turbine overhaul	-	632,527	2,500,000	3,132,527	-	88,406	349,418	437,824
Connoy	Gas Other Storage Plant	A.0002344.003	WLG Emergent Project	-	178,000	1,500,000	1,678,000	-	24,879	209,651	234,529
Connoy	Gas Other Storage Plant	A.0002344.004	WLG BOG Backup Power Generator	-	437,671	4,000,000	4,437,671	-	61,172	559,068	620,240
Connoy	Gas Other Storage Plant	A.0002344.005	WLG E104 BOG Exchanger-Replace	-	120,290	-	120,290	-	16,813	-	16,813
Connoy	Gas Other Storage Plant	A.0002344.006	WLG T1 Tank System Removal	-	68,818	-	68,818	-	9,618	-	9,618
Connoy	Gas Other Storage Plant	A.0002344.007	WLG WEG Skid Replacement	-	191,444	-	191,444	-	26,758	-	26,758
Connoy	Gas Other Storage Plant	A.0002344.009	WLG D100 and LNG Pump Replacement	-	427,383	-	427,383	-	59,734	-	59,734
Connoy	Gas Other Storage Plant	A.0002344.010	WLG C101 Instrument-Software Upgrad	-	480,840	311,467	792,307	-	67,206	43,533	110,738
Connoy	Gas Other Storage Plant	A.0002344.011	WLG WEG Skid Replacement	-	-	3,800,000	3,800,000	-	-	531,115	531,115
Connoy	Gas Other Storage Plant	A.0002344.019	WLG T1 Abandonment Removal	-	-	2,623,404	2,623,404	-	-	366,665	366,665
Connoy	Gas Other Storage Plant	A.0002344.021	WLG Permanent Flare	-	-	500,000	500,000	-	-	69,883	69,883
Connoy	Gas Other Storage Plant	A.0002344.023	WLG - Depressurization Valves-29056	-	3,000	105,000	108,000	-	419	14,676	15,095
Connoy	Gas Other Storage Plant	A.0002344.024	WLG - New VFD for LNG Pump-29051	-	-	30,000	30,000	-	-	4,193	4,193
Connoy	Gas Other Storage Plant	A.0002344.025	WLG - MRL Inline Heater-29057	-	50,205	535,000	585,205	-	7,017	74,775	81,792
Connoy	Gas Other Storage Plant	A.0002344.028	WLG - MRL Isolation Valves -28997	-	-	350,000	350,000	-	-	48,918	48,918
Connoy	Gas Other Storage Plant	A.0002344.029	WLG - VIM Module Rpl-29005	-	-	22,917	22,917	-	-	3,203	3,203
Connoy	Gas Other Storage Plant	A.0002344.030	WLG - Boiler Bldg UPS Stand-29010	-	-	75,000	75,000	-	-	10,483	10,483
Connoy	Gas Other Storage Plant	A.0002344.031	WLG - P208 WEG Pump for C301-29041	-	-	75,000	75,000	-	-	10,483	10,483
Connoy	Gas Other Storage Plant	A.0002344.032	WLG - Replace Admin Buildg Roof-290	-	-	1,500,000	1,500,000	-	-	209,651	209,651

Witness	Functional Class	Project ID	Project Description	Total Company Unallocated			Grand Total	North Dakota Allocated			Grand Total
				2024	2025	2026		2024	2025	2026	
Connoy	Gas Other Storage Plant	A.0002344.033	WLG - Install Sidewalks -29078	-	-	827,000	827,000	-	-	115,587	115,587
Connoy	Gas Other Storage Plant	A.0002344.034	WLG Pretreatmnt CO2 Analyzr Repl -2	-	-	30,000	30,000	-	-	4,193	4,193
Connoy	Gas Other Storage Plant	A.0002344.035	WLG - BOG Piping Re-Route -28995	-	-	150,000	150,000	-	-	20,965	20,965
Connoy	Gas Other Storage Plant	A.0002344.036	WLG - Fuel Gas Skid Rebuild -28996	-	-	400,000	400,000	-	-	55,907	55,907
Connoy	Gas Other Storage Plant	A.0002344.037	WLG - WEG Heat Boil Cntrl -28998	-	-	400,000	400,000	-	-	55,907	55,907
Connoy	Gas Other Storage Plant	A.0002344.038	WLG - Tioga Air Heater -29044	-	-	100,000	100,000	-	-	13,977	13,977
Connoy	Gas Other Storage Plant	A.0002344.039	WLG -Add backup air bottles NSP-290	-	-	75,000	75,000	-	-	10,483	10,483
Connoy	Gas Other Storage Plant	A.0002344.040	WLG -C201 Suction Piping Heating -2	-	-	600,000	600,000	-	-	83,860	83,860
Connoy	Gas Other Storage Plant	A.0002344.041	WLG - Heated Safety Shower-29040	-	-	35,000	35,000	-	-	4,892	4,892
Connoy	Gas Other Storage Plant	A.0002344.042	WLG - DeltaV Vapo Cntrl Cab Rpl-290	-	-	25,000	25,000	-	-	3,494	3,494
Connoy	Gas Other Storage Plant	E.0000041.016	MN/Wescott/Replace D100 and LNG Pum	41,349	67,837	-	109,186	5,457	9,481	-	14,938
Connoy	Gas Other Storage Plant	E.0000041.017	MN/WESCOTT/Inlet Meter Building Com	401,093	-	-	401,093	52,934	-	-	52,934
Connoy	Gas Other Storage Plant	E.0000041.018	MN/Wescott/Boiler Building Louvres	86,552	165,383	-	251,936	11,423	23,115	-	34,538
Connoy	Gas Other Storage Plant	E.0000068.001	MN/Wescott/MRL Instrumentation Upgr	161	-	-	161	21	-	-	21
Connoy	Gas Other Storage Plant	E.0000068.002	MN/Wescott/C-201 Motor Upgrade	53,167	-	-	53,167	7,017	-	-	7,017
Connoy	Gas Other Storage Plant	E.0000068.010	MN/Wescott/WEG Skid Replacement	11,247	8,556	-	19,803	1,484	1,196	-	2,680
Connoy	Gas Other Storage Plant	E.0000068.011	MN/Wescott/Exchanger Platforms	37,945	464,962	-	502,907	5,008	64,986	-	69,994
Connoy	Gas Other Storage Plant	E.0000068.016	MN/Wescott/C101 Instrument-Software	231,855	23,041	-	254,896	30,599	3,220	-	33,819
Connoy	Gas Other Storage Plant	E.0000068.018	MN/Wescott/C201/C301 Slide Valve Re	38,377	-	-	38,377	5,065	-	-	5,065
Connoy	Gas Other Storage Plant	E.0000068.020	MN/Wescott/Vaporizer Bldg NFPA 68	16,556	-	-	16,556	2,185	-	-	2,185
Connoy	Gas Other Storage Plant	E.0000068.022	MN/Wescott/T1 Abandonment Removal	48,332	59,129	-	107,461	6,379	8,264	-	14,643
Connoy	Gas Other Storage Plant	E.0000068.024	MN/Wescott/E104 Bypass Piping	10,598	11,112	-	21,710	1,399	1,553	-	2,952
Connoy	Gas Other Storage Plant	E.0000068.025	MN/Wescott/T2 TankCorrosion Protect	525,744	-	-	525,744	69,385	-	-	69,385
Connoy	Gas Other Storage Plant	E.0000068.029	MN/Wescott/Vaporization AreaStairwy	45,468	166,275	-	211,742	6,001	23,240	-	29,240
Connoy	Gas Other Storage Plant	E.0000068.030	MN/IGH/Wescott DiffPressureTranstr	13,889	-	-	13,889	1,833	-	-	1,833
Connoy	Gas Other Storage Plant	E.0000068.031	MN/Wescott/Inst/BoilerFlowCntrlVal	3,563	-	-	3,563	470	-	-	470
Connoy	Gas Other Storage Plant	E.0000068.032	MN/Wescott/Remove Odorizer Bldg	1,192	-	-	1,192	157	-	-	157
Connoy	Gas Other Storage Plant	E.0000068.033	MN/Wescott/Upgrade SC101A-PSV-1	(2,815)	-	-	(2,815)	(372)	-	-	(372)
Connoy	Gas Other Storage Plant	E.0000068.034	MN/Wescott/Replace Valve CV-S112-B	(1,703)	-	-	(1,703)	(225)	-	-	(225)
Connoy	Gas Other Storage Plant	E.0000068.035	MN/Wescott/Controller for S107-PCV-	(1,108)	(1)	-	(1,108)	(146)	(0)	-	(146)
Connoy	Gas Other Storage Plant	E.0000068.036	MN/Wescott/RPLC/C102-C103 Lube Oil	7,377	(130)	-	7,247	974	(18)	-	955
Connoy	Gas Other Storage Plant	E.0000068.037	MN/Wescott/Replace TCV-T2-53B	-	-	-	-	-	-	-	-
Connoy	Gas Other Storage Plant	E.0000068.038	MN/Wescott/MRL Gas Chromatograph	105,510	-	-	105,510	13,925	-	-	13,925
Connoy	Gas Other Storage Plant	E.0000068.039	MN/Wescott/Replace S111-PCV-1	(1,141)	-	-	(1,141)	(151)	-	-	(151)
Connoy	Gas Other Storage Plant	E.0000068.040	MN/Wescott/Replce Coldbox Valves	-	64,114	-	64,114	-	8,961	-	8,961
Connoy	Gas Other Storage Plant	E.0000068.041	MN/Wescott/Replace E-EA1 Heater	16,891	1,489	-	18,380	2,229	208	-	2,437
Connoy	Gas Other Storage Plant	E.0000068.042	MN/Wescott/Replace V-E103-A	(1,141)	-	-	(1,141)	(151)	-	-	(151)
Connoy	Gas Other Storage Plant	E.0000068.043	MN/Wescott/Replace E102-V-A	12,332	-	-	12,332	1,627	-	-	1,627
Connoy	Gas Other Storage Plant	E.0000068.044	MN/Wescott/LiquefactnMonitorg Instr	459,406	609,004	-	1,068,409	60,630	85,119	-	145,749
Connoy	Gas Other Storage Plant	E.0000068.047	MN/Wescott/Abandon Heater Skid	9,740	1,085	-	10,825	1,285	152	-	1,437
Connoy	Gas Other Storage Plant	E.0000068.048	MN/Wescot/Depressurization Valves	150,724	7,010	-	157,734	19,892	980	-	20,872
Connoy	Gas Other Storage Plant	E.0000068.049	MN/Wescot/Rplce Turbine Igniters	40,996	862	-	41,858	5,410	120	-	5,531
Connoy	Gas Other Storage Plant	E.0000068.050	MN/Wescott/Replace LNG IO Cards	118,115	-	-	118,115	15,588	-	-	15,588
Connoy	Gas Other Storage Plant	E.0000068.051	MN/Wescot/Replce T2 Level Xmitter	165,881	398,950	-	564,831	21,892	55,760	-	77,652
Connoy	Gas Other Storage Plant	E.0000068.059	MN/Wescot/Rplce S109 Controls	161,007	969,418	-	1,130,425	21,249	135,493	-	156,742
Connoy	Gas Other Storage Plant	E.0000127.001	MN/WSCT/BOG Backup Power Generator	66,074	73,255	-	139,329	8,720	10,239	-	18,959
Connoy	Gas Other Storage Plant	E.0010080.014	MN/Wescott Gas Production-LNG	33,207	269,185	-	302,392	4,382	37,623	-	42,006
Connoy	Gas Other Storage Plant	E.0010080.020	MN/Wescott/C101 compressor overhaul	133,370	-	-	133,370	17,601	-	-	17,601
Connoy	Gas Other Storage Plant	E.0010080.022	MN/Wescott/Adsorber Sieve Changeout	22,614	-	-	22,614	2,984	-	-	2,984
Connoy	Gas Other Storage Plant	E.0010080.023	MN/Wescott/Control Room	9,026,229	12,515,738	-	21,541,967	1,191,237	1,749,287	-	2,940,524
Connoy	Gas Other Storage Plant	E.0010080.024	MN/Wescott/GT101/C101 compressor co	(147,376)	-	-	(147,376)	(19,450)	-	-	(19,450)
Connoy	Gas Other Storage Plant	E.0010080.035	MN/Wescott/Upgrade Fire Protection	2,447,098	(1,760,800)	-	686,298	322,956	(246,102)	-	76,854
Connoy	Gas Other Storage Plant	E.0010080.040	MN/Wescott - Pipe Integrity Verific	1,049	-	-	1,049	138	-	-	138
Connoy	Gas Other Storage Plant	E.0010080.045	MN/WESCOTT/WLCPSV - Add liquefactio	(28)	-	-	(28)	(4)	-	-	(4)
Connoy	Gas Other Storage Plant	E.0010080.046	MN/Wescott/Tank 2- Outlet valve req	(6)	-	-	(6)	(1)	-	-	(1)
Connoy	Gas Other Storage Plant	E.0010080.047	MN/Wescott/WV1031 - Replace V103A T	(0)	-	-	(0)	(0)	-	-	(0)
Connoy	Gas Transmission Plant	E.0000018.052	NSPM TIMP Mitigation of ILI Re	174,455	691,674	-	866,129	-	-	-	-
Connoy	Gas Transmission Plant	E.0000018.068	Serap Gas Blanket - MN	(902)	-	-	(902)	-	-	-	-
Connoy	Gas Transmission Plant	E.0000041.026	MN/Wescott/Odorizer rebuild and rep	(12)	-	-	(12)	-	-	-	-
Connoy	Gas Transmission Plant	E.0000088.001	MN/Lake Elmo 1B/Relocate TBS	-	1	-	1	-	-	-	-
Connoy	Gas Transmission Plant	E.0000404.001	MN/SHK/INST/Blue Lake Plant Main	591,122	536,290	-	1,127,413	-	-	-	-
Connoy	Gas Transmission Plant	E.0000404.002	MN/SHK/INST/Blue Lake Plant Reg	-	1,244,023	-	1,244,023	-	-	-	-
Connoy	Gas Transmission Plant	E.0000415.001	MN/RSTR/STP/RENW/ECL Casing/HP Main	110,088	18,605,236	-	18,715,324	-	-	-	-

Witness	Functional Class	Project ID	Project Description	Total Company Unallocated			Grand Total	North Dakota Allocated			Grand Total
				2024	2025	2026		2024	2025	2026	
Connoy	Gas Transmission Plant	E.0000478.001	ND/CAP/FAR/VA-FARGO TBS Upgrades	-	-	4,429,000	4,429,000	-	-	4,429,000	4,429,000
Connoy	Gas Transmission Plant	E.0000479.001	ND/HP/GF/RBLD/R4339A HP Run/Bldg	-	-	494,000	494,000	-	-	494,000	494,000
Connoy	Gas Transmission Plant	E.0010043.030	MN/NSPM/TL0209/ECL/MAOP&Casing Proj	458,200	-	2,455,000	2,913,200	-	-	-	-
Connoy	Gas Transmission Plant	E.0010043.031	MN/TYF/Taylor Falls/TBS Odorizer	118,895	(11,022)	-	107,874	-	-	-	-
Connoy	Gas Transmission Plant	E.0010053.033	MN/HST/R529 - 70th St & Manning ERX	-	10,929	-	10,929	-	-	-	-
Connoy	Gas Transmission Plant	E.0010073.006	MN/GTRAN/NSPM Casings Renewal Progr	-	-	2,501,000	2,501,000	-	-	-	-
Connoy	Gas Transmission Plant	E.0010073.008	MN/Pine Bend RNG Interconnect Pipe	-	-	-	-	-	-	-	-
Connoy	Gas Transmission Plant	E.0010073.011	NSPM MN MAOP RECONFIRMATION	-	2,515,000	635,000	3,150,000	-	-	-	-
Connoy	Gas Transmission Plant	E.0010073.013	MN/NSPM/METRO/GOLD LINE RELOCATION	(1,150)	-	-	(1,150)	-	-	-	-
Connoy	Gas Transmission Plant	E.0010073.016	MN/TIMP Assessment Sleeve Repair In	838,772	264,729	275,000	1,378,501	-	-	-	-
Connoy	Gas Transmission Plant	E.0010073.018	MN/NSPM/TL0209/ECL/Pressure Test	2,169,460	155,394	748,000	3,072,854	-	-	-	-
Connoy	Gas Transmission Plant	E.0010073.019	MN/NSPM/TL0209/ECL/MAOP & Casing 24	5,755	-	-	5,755	-	-	-	-
Connoy	Gas Transmission Plant	E.0010073.020	MN/TRS/2023 Valve Rplcmt/Black Dog	53	-	-	53	-	-	-	-
Connoy	Gas Transmission Plant	E.0010073.021	MN/NSPM/TL0205/MLN/MAOP PT	-	-	250,000	250,000	-	-	-	-
Connoy	Gas Transmission Plant	E.0010073.022	MN/NSPM/TL0209/ECL/Renewal Ph2	(0)	-	-	(0)	-	-	-	-
Connoy	Gas Transmission Plant	E.0010073.023	MN/MPLWD/ECLRectifier&DeepAnodeRelo	103,944	38,534	-	142,477	-	-	-	-
Connoy	Gas Transmission Plant	E.0010075.030	MN/Pine Bend RNG Interconnect/Reg	874,236	-	-	874,236	-	-	-	-
Connoy	Gas Transmission Plant	E.0010075.056	MN/SCL/East St Cloud Odorizer Proje	268,514	26,870	-	295,384	-	-	-	-
Connoy	Gas Transmission Plant	E.0010075.068	MNGas/Moorhead-TBS odorizer	1,510	-	-	1,510	-	-	-	-
Connoy	Gas Transmission Plant	E.0010075.070	MN/CEC/NMR/Center City Odorizer	36,319	-	-	36,319	-	-	-	-
Connoy	Gas Transmission Plant	E.0010075.072	MN/MD/STCL/BigLake Odorizer Removal	4,650	-	-	4,650	-	-	-	-
Connoy	Gas Transmission Plant	E.0010075.080	MN/KAN/RBLD/Kandiyohi Odorizer Repl	-	10,000	-	10,000	-	-	-	-
Connoy	Gas Transmission Plant	E.0010075.081	MN/SHK/UPGD/Blue Lake Pilot Heaters	20,462	67,526	-	87,988	-	-	-	-
Connoy	Gas Transmission Plant	E.0010075.084	MN/SCL/UPGD/TBS Valve Repair	111,045	10,625	-	121,670	-	-	-	-
Connoy	Gas Transmission Plant	E.0010076.011	MN/EGF/Replace Line Heater at EGF T	-	-	-	-	-	-	-	-
Connoy	Gas Transmission Plant	E.0010076.014	ND/Gas/Fargo-TBS odorizer	39,379	-	-	39,379	39,379	-	-	39,379
Connoy	Gas Transmission Plant	E.0010080.051	MN/NSPM/WESCOTT LINES/IMPRESSED CUR	-	-	-	-	-	-	-	-
				<u>476,896,529</u>	<u>585,410,710</u>	<u>491,803,170</u>	<u>1,554,110,409</u>	<u>45,630,880</u>	<u>33,492,730</u>	<u>53,637,008</u>	<u>132,760,619</u>

Witness	Functional Class	Project ID	Project Description	Total Company Unallocated				North Dakota Allocated			
				2024	2025	2026	Grand Total	2024	2025	2026	Grand Total
Kietzman	Common General Plant	A.0001019.018	2024 Maple Grove STAC Facility Remo	89,791	(10)	-	89,781	734	(0)	-	734
Kietzman	Common General Plant	A.0001727.001	COS-CAP-UAS-NSPM-Common	-	112,308	50,000	162,308	-	972	433	1,405
Kietzman	Common General Plant	A.0001727.005	COS-CAP-UAS-NSPM-TOOLS Common	33,066	71,746	1,667	106,479	270	621	14	905
Kietzman	Common General Plant	A.0001996.001	NSPM Fleet Charging Stations	-	1,027,181	2,418,127	3,445,308	-	8,889	20,926	29,814
Kietzman	Common General Plant	A.0001996.010	NSPM Fleet Home Charging Stations	12,050	3,703	-	15,753	98	32	-	131
Kietzman	Common General Plant	A.0001996.017	ND Fleet Charging Stations	-	17,419	6,189	23,608	-	151	54	204
Kietzman	Common General Plant	A.0005014.055	Office Furniture & equipment	-	(3,396)	(4)	(3,400)	-	(29)	(0)	(29)
Kietzman	Common General Plant	A.0005014.096	Office Furn & Equipment - Common -	557,922	526,987	909,830	1,994,739	4,559	4,560	7,873	16,993
Kietzman	Common General Plant	A.0005014.099	Office Furn & Equipment - Common -	-	56,129	15,487	71,616	-	486	134	620
Kietzman	Common General Plant	A.0005014.154	Marshall Ops Furniture	-	3,079,456	-	3,079,456	-	26,648	-	26,648
Kietzman	Common General Plant	A.0005014.158	Scanning Operation Expansion	-	17,848	-	17,848	-	154	-	154
Kietzman	Common General Plant	A.0005014.160	Marshall Control Center Furn	-	248,775	-	248,775	-	2,153	-	2,153
Kietzman	Common General Plant	A.0005014.166	Grand Forks Furniture	-	333,604	-	333,604	-	2,887	-	2,887
Kietzman	Common General Plant	A.0005014.167	St. Cloud Furniture	-	624,377	-	624,377	-	5,403	-	5,403
Kietzman	Common General Plant	A.0006056.003	MN-Dist Fleet New Unit Purchase Com	545,245	1,740,469	983,215	3,268,929	10,128	34,566	19,527	64,221
Kietzman	Common General Plant	A.0006056.206	MN-Dist Fleet New Unit Purchase Com	96,479	56,118	147,056	299,653	1,792	1,115	2,921	5,827
Kietzman	Common General Plant	A.0006056.219	ND-Dist Fleet New Unit Purchase Com	-	54,731	-	54,731	-	1,087	-	1,087
Kietzman	Common General Plant	A.0006056.246	MN - Dist Fleet Transp Tools Common	5,087,754	6,597,430	1,142,500	12,827,684	94,503	131,026	22,690	248,220
Kietzman	Common General Plant	A.0006056.254	Fleet-PHEV-NSPM > \$50K COMMON	256,882	165,647	467,832	890,361	4,771	3,290	9,291	17,353
Kietzman	Common General Plant	A.0006056.288	Fleet-PHEV-NSPM Dist < \$50K COMMON	53,970	80,262	-	134,232	1,002	1,594	-	2,596
Kietzman	Common General Plant	A.0006056.291	Fleet-PHEV-NSPM-ND-Dist COMMON	51,030	150	-	51,181	948	3	-	951
Kietzman	Common General Plant	A.0006056.334	NSPM - Dist Fleet Fuel Remediation	75	11,334	-	11,410	1	225	-	227
Kietzman	Common General Plant	A.0006056.364	MN-Dist ADD Unit Purchase Common <	-	34,721	67,288	102,008	-	690	1,336	2,026
Kietzman	Common General Plant	A.0006056.365	MN-Dist ADD Unit Purchase Common >	438,074	610,959	935,863	1,984,895	8,137	12,134	18,586	38,857
Kietzman	Common General Plant	A.0006056.381	ND-Dist Fleet ADD Unit Purchase Com	636	1,512	-	2,148	12	30	-	42
Kietzman	Common General Plant	A.0006056.388	MN-Dist ADD PHEV Unit Common < \$50K	318,902	11,309	-	330,210	5,923	225	-	6,148
Kietzman	Common General Plant	A.0006056.390	MN-Dist ADD PHEV Unit Common > \$50K	353,698	604,090	-	957,788	6,570	11,997	-	18,567
Kietzman	Common General Plant	A.0006059.020	MN-DistLogistics	-	390	51	441	-	3	0	4
Kietzman	Common General Plant	A.0006059.024	MN-Dist Tools Common	-	29,551	3,886	33,437	-	256	34	289
Kietzman	Common General Plant	A.0006059.427	Tools & Equipment	-	(2)	-	(2)	-	(0)	-	(0)
Kietzman	Common General Plant	A.0006059.483	Tools & Equipment - Common - MN	52,331	-	-	52,331	428	-	-	428
Kietzman	Common General Plant	A.0006059.551	NSPM-WHSE Cap Tools & Equipment	524,172	602,502	500,000	1,626,674	4,283	5,214	4,327	13,824
Kietzman	Common General Plant	A.0006059.559	NSPM - NUC WHSE PI Cap Tools & Equi	908	-	-	908	7	-	-	7
Kietzman	Common General Plant	D.0000005.002	ITC-Upgrade to Forensic Cap HW MN	-	1	-	1	-	0	-	0
Kietzman	Common General Plant	D.0000005.011	ITC-Forensic Kits HW MN	-	30,700	-	30,700	-	266	-	266
Kietzman	Common General Plant	D.0000008.002	ITC-RSA SecurID HW MN	314,363	-	-	314,363	2,569	-	-	2,569
Kietzman	Common General Plant	D.0000009.007	ITC-SailPoint 8.4 Upgrade HW MN	-	851	-	851	-	7	-	7
Kietzman	Common General Plant	D.0000020.012	ITC-Industrial Defender HW MN	1,075,151	(147,376)	-	927,775	8,786	(1,275)	-	7,511
Kietzman	Common General Plant	D.0000081.004	ITC-New St Paul Service Center HW M	-	-	1,071,644	1,071,644	-	-	9,274	9,274
Kietzman	Common General Plant	D.0000129.004	BUD ITC-Lumen Copper HW MN	-	-	1,893,867	1,893,867	-	-	16,389	16,389
Kietzman	Common General Plant	D.0000130.005	BUD ITC-AMAG Integration HW MN	-	-	1	1	-	-	0	0
Kietzman	Common General Plant	D.0000131.001	BUD ITC-EOC Initiative HW MN	-	1	-	1	-	0	-	0
Kietzman	Common General Plant	D.0000133.017	ITC-SAP Warehouse Mgmt HW MN	-	251,581	-	251,581	-	2,177	-	2,177
Kietzman	Common General Plant	D.0000149.011	ITC-Oracle 23ai Upgrade HW MN	-	44,312	-	44,312	-	383	-	383
Kietzman	Common General Plant	D.0000159.005	ITC-Physical Security HW MN	-	-	-	-	-	172	-	172
Kietzman	Common General Plant	D.0000166.001	ITC-OTSS Platform B1 HW MN	1,263,725	119,034	-	1,382,759	10,327	1,030	-	11,357
Kietzman	Common General Plant	D.0000184.002	BUD ITC-Plnt PI Refresh HW MN	-	2	-	2	-	0	-	0
Kietzman	Common General Plant	D.0000184.009	ITC-Aveva PI Plant Refresh HW MN	-	6,492	-	6,492	-	56	-	56
Kietzman	Common General Plant	D.0000199.001	BUD ITC-Blanket Infrastructure HW M	-	-	900,000	900,000	-	-	7,788	7,788
Kietzman	Common General Plant	D.0000205.009	BUD ITC-Scan HW MN	-	10,801	-	10,801	-	93	-	93
Kietzman	Common General Plant	D.0000209.004	ITC-OT Network Sensor Program HW MN	-	2,640,780	1	2,640,781	-	22,852	0	22,852
Kietzman	Common General Plant	D.0000212.001	ITC-OT Full Packet Capture HW MN	-	-	2,896,345	2,896,345	-	-	25,064	25,064
Kietzman	Common General Plant	D.0000219.001	ITC-LFCM VCE HW MN	-	172,668	757,618	930,286	-	1,494	6,556	8,050
Kietzman	Common General Plant	D.0000219.005	ITC-LFCM Rugged Tablets HW MN	-	179,695	757,618	937,312	-	1,555	6,556	8,111
Kietzman	Common General Plant	D.0000219.012	ITC-LFCM Tablets HW MN	-	169,853	757,618	927,470	-	1,470	6,556	8,026
Kietzman	Common General Plant	D.0000219.016	ITC-LFCM Laptops HW MN	-	319,505	757,618	1,077,123	-	2,765	6,556	9,321
Kietzman	Common General Plant	D.0000219.020	ITC-LFCM Desktops HW MN	-	196,160	758,002	954,161	-	1,697	6,559	8,257
Kietzman	Common General Plant	D.0000219.024	ITC-LFCM Printers HW MN	-	324,022	757,618	1,081,640	-	2,804	6,556	9,360
Kietzman	Common General Plant	D.0000219.031	ITC-LFCM Rugged Laptops HW MN	-	36,137	757,618	793,755	-	313	6,556	6,869
Kietzman	Common General Plant	D.0000220.002	ITC-LFCM Data Storage HW MN	-	1,356,637	1,340,000	2,696,637	-	11,740	11,596	23,336
Kietzman	Common General Plant	D.0000220.005	ITC-LFCM XHCP Platform HW MN	-	1,030	-	1,030	-	9	-	9
Kietzman	Common General Plant	D.0000220.009	ITC-LFCM DCO HW MN	-	100,801	-	100,801	-	872	-	872
Kietzman	Common General Plant	D.0000220.013	ITC-LFCM Infrastructure Svcs HW MN	-	644,693	4,967,651	5,612,344	-	5,579	42,988	48,567
Kietzman	Common General Plant	D.0000221.001	ITC-NetNew VCE HW MN	-	527,737	252,539	780,276	-	4,567	2,185	6,752
Kietzman	Common General Plant	D.0000221.006	ITC-NetNew Rugged Tablets HW MN	-	15,049	252,539	267,588	-	130	2,185	2,316
Kietzman	Common General Plant	D.0000221.011	ITC-NetNew Printers HW MN	-	36,310	252,539	288,849	-	314	2,185	2,500

Witness	Functional Class	Project ID	Project Description	Total Company Unallocated				North Dakota Allocated			
				2024	2025	2026	Grand Total	2024	2025	2026	Grand Total
Kietzman	Common General Plant	D.0000221.016	ITC-NetNew Tablets HW MN	-	300,000	252,539	552,539	-	2,596	2,185	4,781
Kietzman	Common General Plant	D.0000221.021	ITC-NetNew Laptops HW MN	-	23,526	252,539	276,065	-	204	2,185	2,389
Kietzman	Common General Plant	D.0000221.028	ITC-NetNew Desktops HW MN	-	632,282	252,548	884,830	-	5,472	2,185	7,657
Kietzman	Common General Plant	D.0000221.032	ITC-NetNew Rugged Laptops HW MN	-	79,901	252,539	332,440	-	691	2,185	2,877
Kietzman	Common General Plant	D.0000262.005	BUD ITC-OT Full Packet Cap HW MN	-	-	362,500	362,500	-	-	3,137	3,137
Kietzman	Common General Plant	D.0000308.001	ITC-Ekey Validator Replace HW MN	-	1	-	1	-	0	-	0
Kietzman	Common General Plant	D.0001779.244	Unbudgeted Emergencies - Common - M	-	-	305,928	305,928	-	-	2,647	2,647
Kietzman	Common General Plant	D.0001781.036	Security Projects - Common - MN	-	1,193,383	4,135,451	5,328,834	-	10,327	35,787	46,114
Kietzman	Common General Plant	D.0001781.073	ND Security Projects - Common	58,978	-	-	58,978	482	-	-	482
Kietzman	Common General Plant	D.0001781.099	NSP Videoified Panels	-	230,277	-	230,277	-	1,993	-	1,993
Kietzman	Common General Plant	D.0001781.104	Marshall Ops Center Physical Securi	-	1,225,195	-	1,225,195	-	10,602	-	10,602
Kietzman	Common General Plant	D.0001781.111	Belle Plaine SC Security	306,732	(536)	-	306,196	2,507	(5)	-	2,502
Kietzman	Common General Plant	D.0001781.138	St Cloud SC Security	-	756,662	-	756,662	-	6,548	-	6,548
Kietzman	Common General Plant	D.0001781.171	ND-Grand Forks SC	-	500,463	-	500,463	-	4,331	-	4,331
Kietzman	Common General Plant	D.0001781.183	MN-R559	-	43,880	-	43,880	-	380	-	380
Kietzman	Common General Plant	D.0001806.003	Mechanical	-	(100)	-	(100)	-	(1)	-	(1)
Kietzman	Common General Plant	D.0001806.040	414 Nic AHU Rplc	12,543	-	-	12,543	102	-	-	102
Kietzman	Common General Plant	D.0001806.089	414 Nic UPS battery Rplc #1.2	13,509	-	-	13,509	110	-	-	110
Kietzman	Common General Plant	D.0001806.110	Newport HVAC & Electrical Rplc	-	1,869,776	-	1,869,776	-	16,180	-	16,180
Kietzman	Common General Plant	D.0001806.111	414 Nic Data Center Maximum Build	11,981	-	-	11,981	98	-	-	98
Kietzman	Common General Plant	D.0001806.135	Wyoming OH Door Rplc	156	-	-	156	1	-	-	1
Kietzman	Common General Plant	D.0001806.151	Minneapolis SE HVAC	12,402	-	-	12,402	101	-	-	101
Kietzman	Common General Plant	D.0001806.154	Brainerd Lakes MEP Install	11,427	-	-	11,427	93	-	-	93
Kietzman	Common General Plant	D.0001806.162	Minot Fire Protection	53,367	-	-	53,367	436	-	-	436
Kietzman	Common General Plant	D.0001806.170	Newport Water Heater	7	-	-	7	0	-	-	0
Kietzman	Common General Plant	D.0001806.187	Hugo Boiler replacement	-	286,773	-	286,773	-	2,482	-	2,482
Kietzman	Common General Plant	D.0001806.188	Rice Street Gate & Operator Rplc	43,950	-	-	43,950	359	-	-	359
Kietzman	Common General Plant	D.0001806.193	Centre Pointe RTU's	-	593,427	-	593,427	-	5,135	-	5,135
Kietzman	Common General Plant	D.0001806.197	Newport Redundant Boiler Pump	-	37,529	-	37,529	-	325	-	325
Kietzman	Common General Plant	D.0001810.002	Structural	-	1	-	1	-	0	-	0
Kietzman	Common General Plant	D.0001810.048	Rice St Property Aquisition	-	1,129	-	1,129	-	10	-	10
Kietzman	Common General Plant	D.0001810.119	Marshall Operations Center Developm	99,540	-	-	99,540	813	-	-	813
Kietzman	Common General Plant	D.0001810.144	Grand Forks New Const	-	25,964,326	-	25,964,326	-	224,685	-	224,685
Kietzman	Common General Plant	D.0001810.162	St. Cloud New SC	-	53,984,872	-	53,984,872	-	467,164	-	467,164
Kietzman	Common General Plant	D.0001810.163	St. Paul Land Acquisition	3,062	-	-	3,062	25	-	-	25
Kietzman	Common General Plant	D.0001810.174	St. Paul New SC	-	-	172,209,628	172,209,628	-	-	1,490,236	1,490,236
Kietzman	Common General Plant	D.0001810.181	Marshall Ops Control Center	9,238,900	900	-	9,239,799	75,498	8	-	75,506
Kietzman	Common General Plant	D.0001810.197	Jordan SC - Land Divestment	1,295	-	-	1,295	11	-	-	11
Kietzman	Common General Plant	D.0001810.199	Fargo Land Acquisition	-	3,514,329	-	3,514,329	-	30,412	-	30,412
Kietzman	Common General Plant	D.0001810.215	Monticello Land Acquisition	-	-	2,287,000	2,287,000	-	-	19,791	19,791
Kietzman	Common General Plant	D.0001811.105	St Cloud Pavement Rplc	-	39,708	-	39,708	-	344	-	344
Kietzman	Common General Plant	D.0001811.110	Newport Employee Lot Rplc	41,385	-	-	41,385	338	-	-	338
Kietzman	Common General Plant	D.0001811.134	Pipestone Pedestrian Gate	13,474	-	-	13,474	110	-	-	110
Kietzman	Common General Plant	D.0001812.007	Plumbing - Common - MN Routine	43,904	5,053	-	48,956	359	44	-	402
Kietzman	Common General Plant	D.0001812.018	Fargo Sewer Line Rplc	113	-	-	113	1	-	-	1
Kietzman	Common General Plant	D.0001812.019	Fargo Sump Pump System	7	-	-	7	0	-	-	0
Kietzman	Common General Plant	D.0001812.022	MOC Water Softener Install	-	25,051	-	25,051	-	217	-	217
Kietzman	Common General Plant	D.0001812.024	White Bear Lake Water Heater	-	10,405	-	10,405	-	90	-	90
Kietzman	Common General Plant	D.0001813.129	Newport Siding Replacement	30,110	-	-	30,110	246	-	-	246
Kietzman	Common General Plant	D.0001813.167	Grand Forks Renovation	-	1,213	-	1,213	-	10	-	10
Kietzman	Common General Plant	D.0001813.185	St Cloud Vehicle Storage	-	191,326	-	191,326	-	1,656	-	1,656
Kietzman	Common General Plant	D.0001813.187	Hugo Training Ctr Expansion	2,892	-	-	2,892	24	-	-	24
Kietzman	Common General Plant	D.0001813.217	Black Building Reno	3,438	-	-	3,438	28	-	-	28
Kietzman	Common General Plant	D.0001813.218	SE Storage Fleet Garage Reno	-	18,305	-	18,305	-	158	-	158
Kietzman	Common General Plant	D.0001813.219	Winona Crew Quarters Reno	10,237	-	-	10,237	84	-	-	84
Kietzman	Common General Plant	D.0001813.220	Fargo Gas Remodel	166	-	-	166	1	-	-	1
Kietzman	Common General Plant	D.0001813.229	CSC Redevelopment Phase 2	-	-	28,037,040	28,037,040	-	-	242,622	242,622
Kietzman	Common General Plant	D.0001813.237	414 4th Floor Workspace Reno	-	-	2,761,909	2,761,909	-	-	23,901	23,901
Kietzman	Common General Plant	D.0001813.241	MOC Control Center Sound Masking	-	60,985	-	60,985	-	528	-	528
Kietzman	Common General Plant	D.0001813.249	414-4th Floor Renovation - Furn	-	-	4,407	4,407	-	-	38	38
Kietzman	Common General Plant	D.0001814.003	Electrical	-	(1,079)	(298)	(1,376)	-	(9)	(3)	(12)
Kietzman	Common General Plant	D.0001814.027	Electrical - Common - MN - Routine	(19,946)	12,980	3,712	(3,254)	(163)	112	32	(19)
Kietzman	Common General Plant	D.0001814.089	Mankato Electrical Upgrades	-	829,285	-	829,285	-	7,176	-	7,176
Kietzman	Common General Plant	D.0001814.112	414 Nic UPS 3&4 Battery Rplc	112	-	-	112	1	-	-	1
Kietzman	Common General Plant	D.0001814.121	Montrose Dialer Rplc	4,588	-	-	4,588	37	-	-	37
Kietzman	Common General Plant	D.0001823.087	Misc Bldg - MN - Common - Routine	20,197	750,074	9,773,129	10,543,400	165	6,491	84,573	91,229

Witness	Functional Class	Project ID	Project Description	Total Company Unallocated			Grand Total	North Dakota Allocated			
				2024	2025	2026		2024	2025	2026	Grand Total
Kietzman	Common General Plant	D.0001823.109	Wyoming Sidewalk Apron Rplc	2,144	-	-	2,144	18	-	-	18
Kietzman	Common General Plant	D.0001823.158	MOC Landscaping Project	-	43,562	-	43,562	-	377	-	377
Kietzman	Common General Plant	D.0001834.056	Newport Main Roof Rplc	57,579	504,143	-	561,722	471	4,363	-	4,833
Kietzman	Common General Plant	D.0001896.001	ITC-FireEye IDS-IPS NP MN	1,425,643	1,036	-	1,426,679	11,650	9	-	11,659
Kietzman	Common General Plant	D.0001896.012	ITC-Full Packet Capture HW MN	761,194	44,781	-	805,975	6,220	388	-	6,608
Kietzman	Common General Plant	D.0001897.001	ITC-Red Team Program Development N	(31,211)	-	-	(31,211)	(255)	-	-	(255)
Kietzman	Common General Plant	D.0001899.001	ITC-MAC Support Enablement HW MN	(1)	-	-	(1)	(0)	-	-	(0)
Kietzman	Common General Plant	D.0001900.049	PURCH FAN HW CM COMM MN	-	-	-	-	-	-	-	-
Kietzman	Common General Plant	D.0001913.001	ITC-Field Technology Re-platform HW	(0)	-	-	(0)	(0)	-	-	(0)
Kietzman	Common General Plant	D.0001916.003	ITC-PLTE HW NP MN	1,995,219	4,004,884	8,640,408	14,640,511	16,304	34,657	74,771	125,732
Kietzman	Common General Plant	D.0001916.023	ITC-PLTE HW Gleason Lake MN	-	649,850	-	649,850	-	5,624	-	5,624
Kietzman	Common General Plant	D.0001916.025	ITC-PLTE HW Coon Creek MN	-	756,234	-	756,234	-	6,544	-	6,544
Kietzman	Common General Plant	D.0001916.036	ITC-PLTE HW Sherco MN	-	678,881	-	678,881	-	5,875	-	5,875
Kietzman	Common General Plant	D.0001916.046	ITC-PLTE Comm HW MN	-	48	-	48	-	0	-	0
Kietzman	Common General Plant	D.0001917.001	ITC-LMR IP Enablement NP MN	-	171,341	-	171,341	-	1,483	-	1,483
Kietzman	Common General Plant	D.0001917.005	ITC-LMR IP Enablement NP MN	-	1,606,020	-	1,606,020	-	13,898	-	13,898
Kietzman	Common General Plant	D.0001926.012	ITC-ESB Modernization HW MN	162,784	-	-	162,784	1,330	-	-	1,330
Kietzman	Common General Plant	D.0001927.001	ITC-Marshall Operation Center NP M	10,723,733	28,989	-	10,752,722	87,632	251	-	87,882
Kietzman	Common General Plant	D.0001944.001	ITC-Handheld Mobile Refresh Routi H	50,944	-	-	50,944	416	-	-	416
Kietzman	Common General Plant	D.0001944.008	ITC-HH Mobile Collector Refsh HW MN	-	102,828	-	102,828	-	890	-	890
Kietzman	Common General Plant	D.0001958.012	ITC-Upgrade UI Planner HW MN	-	129,412	-	129,412	-	1,120	-	1,120
Kietzman	Common General Plant	D.0001993.008	ITC-Incident Mgmt Hub HW MN	-	-	1	1	-	-	0	0
Kietzman	Common General Plant	D.0002011.008	ITC-2020-21 WAN Black Dog HW MN	-	(10,606)	-	(10,606)	-	(92)	-	(92)
Kietzman	Common General Plant	D.0002011.013	ITC - WAN Routine HW NSPMN	3,137,257	4,303,787	3,501,204	10,942,248	25,637	37,243	30,298	93,178
Kietzman	Common General Plant	D.0002011.018	ITC-Shorewood LMR Tower Move HW NP	-	260	-	260	-	2	-	2
Kietzman	Common General Plant	D.0002011.020	ITC-Sherco Solar NP MN	-	25,000	-	25,000	-	216	-	216
Kietzman	Common General Plant	D.0002020.049	ITC-SAP Ops Reporting HW MN	-	(32,911)	-	(32,911)	-	(285)	-	(285)
Kietzman	Common General Plant	D.0002020.085	ITC-S4 HANA TEST ENVIRONMENT HW MN	3,572	1,247	-	4,820	29	11	-	40
Kietzman	Common General Plant	D.0002021.001	Purch Facility IT Investments HW MN	2,341	-	-	2,341	19	-	-	19
Kietzman	Common General Plant	D.0002021.017	ITC-Purch FITI Belle Plaine SC HW M	292,750	-	-	292,750	2,392	-	-	2,392
Kietzman	Common General Plant	D.0002021.021	ITC-Purch FITI Chestnut SC HW MN NP	1,405,663	-	-	1,405,663	11,487	-	-	11,487
Kietzman	Common General Plant	D.0002021.023	ITC-BUD-Facility IT Invest HW NP MN	-	9,452	116,493	125,946	-	82	1,008	1,090
Kietzman	Common General Plant	D.0002021.034	ITC-FITI Chanhassen SC HW MN	-	1,489,095	-	1,489,095	-	12,886	-	12,886
Kietzman	Common General Plant	D.0002021.035	ITC-Purch FITI Belgrade SC HW MN NP	293,048	3,190	-	296,238	2,395	28	-	2,422
Kietzman	Common General Plant	D.0002021.037	ITC-FITI Grand Forks SC HW NoDak NP	-	-	817,537	817,537	-	-	7,075	7,075
Kietzman	Common General Plant	D.0002021.041	ITC-FITI Sioux Falls SD NP MN	-	489,146	-	489,146	-	4,233	-	4,233
Kietzman	Common General Plant	D.0002021.044	ITC-FITI- St.Cloud HW NP MN	-	1,318,628	-	1,318,628	-	11,411	-	11,411
Kietzman	Common General Plant	D.0002021.050	ITC-FITI Marshall Ops Center NP MN	309,666	-	-	309,666	2,531	-	-	2,531
Kietzman	Common General Plant	D.0002021.054	ITC- FITI Chestnut New Bldg MN	-	-	1,481,622	1,481,622	-	-	12,821	12,821
Kietzman	Common General Plant	D.0002021.057	ITC-FITI Waseca New SC HW MN	-	72,337	-	72,337	-	626	-	626
Kietzman	Common General Plant	D.0002021.065	ITC-FITI Dodge SC HW MN	-	-	56,276	56,276	-	-	487	487
Kietzman	Common General Plant	D.0002021.068	ITC-FITI MonteVideo SC HW MN	-	-	34,527	34,527	-	-	299	299
Kietzman	Common General Plant	D.0002021.069	ITC-414 4th Floor Reno HW MN	-	-	447,384	447,384	-	-	3,871	3,871
Kietzman	Common General Plant	D.0002082.015	ITC-VCE Phase 3 HW MN	-	(4,751)	-	(4,751)	-	(41)	-	(41)
Kietzman	Common General Plant	D.0002082.019	ITC-VCE Phase 4 HW MN	-	(7,997)	-	(7,997)	-	(69)	-	(69)
Kietzman	Common General Plant	D.0002082.027	ITC-VCE Phase 5 NP MN	75,066	-	-	75,066	613	-	-	613
Kietzman	Common General Plant	D.0002082.031	ITC-VCE Phase 6 HW MN	468,925	459,375	-	928,301	3,832	3,975	-	7,807
Kietzman	Common General Plant	D.0002106.017	ITC-VoIP Refresh NP MN	1,053,922	477,864	-	1,531,786	8,612	4,135	-	12,748
Kietzman	Common General Plant	D.0002106.029	ITC-VoIP HW MN	52,968	-	-	52,968	433	-	-	433
Kietzman	Common General Plant	D.0002106.033	ITC-PI VoIP HW Completion MN	-	-	85,110	85,110	-	-	737	737
Kietzman	Common General Plant	D.0002109.005	ITC-Rugged Tablets Refresh Routine	1,370,291	14,055	-	1,384,346	11,198	122	-	11,319
Kietzman	Common General Plant	D.0002125.005	ITC-DR Technology Refresh Storage N	-	(177,909)	-	(177,909)	-	(1,540)	-	(1,540)
Kietzman	Common General Plant	D.0002125.013	ITC-HCI Network Refresh HW MN	-	(6,653)	-	(6,653)	-	(58)	-	(58)
Kietzman	Common General Plant	D.0002125.017	ITC-CI Tech Refresh HW MN	-	(15,942)	-	(15,942)	-	(138)	-	(138)
Kietzman	Common General Plant	D.0002125.037	ITC-SAP DR NP MN	9,703	-	-	9,703	79	-	-	79
Kietzman	Common General Plant	D.0002125.043	ITC-DR Resiliency Platform NP MN	-	(22,826)	-	(22,826)	-	(198)	-	(198)
Kietzman	Common General Plant	D.0002137.006	ITC-CRS Tech Stack HW MN	-	(117,489)	-	(117,489)	-	(1,017)	-	(1,017)
Kietzman	Common General Plant	D.0002181.005	ITC-Strategic Fiber Deploy -HW MN	667,530	(19,274)	-	648,257	5,455	(167)	-	5,288
Kietzman	Common General Plant	D.0002206.007	ITC-Purch Security AMAG HW MN	46,966	-	-	46,966	384	-	-	384
Kietzman	Common General Plant	D.0002210.016	ITC - IT INFS F5 Equip Pan HW MN	-	351	-	351	-	3	-	3
Kietzman	Common General Plant	D.0002212.005	ITC-SAP Upgrade GO HW MN	-	(18,092)	-	(18,092)	-	(157)	-	(157)
Kietzman	Common General Plant	D.0002223.012	ITC-Customer Care IVR Up HW MN	-	(58,562)	-	(58,562)	-	(507)	-	(507)
Kietzman	Common General Plant	D.0002282.007	ITC-Mainframe Modernization-HW MN	-	(23,202)	-	(23,202)	-	(201)	-	(201)
Kietzman	Common General Plant	D.0002286.021	ITC-DC5 Server Installation NP MN	(149,075)	-	-	(149,075)	(1,218)	-	-	(1,218)
Kietzman	Common General Plant	D.0002308.008	ITC-BUD Upgrade HW MN	-	(17,113)	-	(17,113)	-	(148)	-	(148)
Kietzman	Common General Plant	D.0002315.005	ITC-MFA-Maturation-HW MN	-	114	-	114	-	1	-	1

Witness	Functional Class	Project ID	Project Description	Total Company Unallocated				North Dakota Allocated			
				2024	2025	2026	Grand Total	2024	2025	2026	Grand Total
Kietzman	Common General Plant	D.0002320.018	ITC - VDI Refresh Ph 2 HW MN	-	(6,910)	-	(6,910)	-	(60)	-	(60)
Kietzman	Common General Plant	D.0002320.024	ITC-BUD-VDI Refresh NP MN	-	-	2	2	-	-	0	0
Kietzman	Common General Plant	D.0002340.008	ITC - Oracle Exadata Refresh HW MN	-	(3,093)	-	(3,093)	-	(27)	-	(27)
Kietzman	Common General Plant	D.0002354.001	ITC-PC Refreshes-Routine HW-NSPM	3,305,091	2,054,797	-	5,359,889	27,008	17,781	-	44,790
Kietzman	Common General Plant	D.0002355.001	ITC-Printer Refreshes-Routine HW-NS	636,694	84,090	-	720,784	5,203	728	-	5,931
Kietzman	Common General Plant	D.0002356.001	ITC - IT INFNS Network Refresh HW NS	4,716,202	607,963	4,855,132	10,179,297	38,540	5,261	42,014	85,815
Kietzman	Common General Plant	D.0002370.003	ITC-F5 Renewal HW HW MN	-	(8,240)	-	(8,240)	-	(71)	-	(71)
Kietzman	Common General Plant	D.0002371.007	OT Sec Test Kits - NSPM	-	4	-	4	-	0	-	0
Kietzman	Common General Plant	D.0002376.027	ITC-Modern Storage Solutions NP MN	10,169	(4,999)	-	5,170	83	(43)	-	40
Kietzman	Common General Plant	D.0002376.049	ITC-Data Center Refresh NP MN	10,556	(7,521)	-	3,035	86	(65)	-	21
Kietzman	Common General Plant	D.0002376.055	ITC-Hybrid Cloud Buildout NP MN	318,006	(241,758)	-	76,248	2,599	(2,092)	-	507
Kietzman	Common General Plant	D.0002376.061	ITC-Server OS Migration NP MN	446,249	(29,041)	-	417,208	3,647	(251)	-	3,395
Kietzman	Common General Plant	D.0002376.063	ITC-Data Center Refresh HW MN	814,564	181	-	814,745	6,656	2	-	6,658
Kietzman	Common General Plant	D.0002376.066	ITC-Hybrid Cloud Buildout HW MN	546,858	25,183	-	572,041	4,469	218	-	4,687
Kietzman	Common General Plant	D.0002376.068	ITC-Server OS Migration HW MN	-	(119)	-	(119)	-	(1)	-	(1)
Kietzman	Common General Plant	D.0002384.003	ITC-Analog Security Camera Routine	759,137	1,683,442	675,000	3,117,579	6,203	14,568	5,841	26,613
Kietzman	Common General Plant	D.0002401.001	ITC-Aclara Upgrade HW MN	-	(463)	-	(463)	-	(4)	-	(4)
Kietzman	Common General Plant	D.0002403.024	MN-Mankato SC AMAG	-	17,180	-	17,180	-	149	-	149
Kietzman	Common General Plant	D.0002403.027	MN-Mankato SC AMAG	74,149	-	-	74,149	606	-	-	606
Kietzman	Common General Plant	D.0002416.001	ITC-Verint Camera Server NP MN	26,039	(14,324)	-	11,714	213	(124)	-	89
Kietzman	Common General Plant	D.0002420.001	NSPM Fleet EV Charging	-	86,751	-	86,751	-	751	-	751
Kietzman	Common General Plant	D.0002429.001	ITC-Return to Office NP MN	-	(51,668)	-	(51,668)	-	(447)	-	(447)
Kietzman	Common General Plant	D.0002465.002	ITC-Field Modem Mgmt NP MN	467	-	-	467	4	-	-	4
Kietzman	Common General Plant	D.0002482.005	ITC-LFCM End User NP Routine HW MN	2,794,323	3,203	-	2,797,526	22,834	28	-	22,862
Kietzman	Common General Plant	D.0002485.001	ITC-LFCM Network Services NP MNx	-	-	6,000,000	6,000,000	-	-	51,922	51,922
Kietzman	Common General Plant	D.0002485.005	ITC-LFCM-Network Services Routine N	-	(108,281)	-	(108,281)	-	(937)	-	(937)
Kietzman	Common General Plant	D.0002485.021	ITC-Checkpoint HW NP MNx	-	(992)	-	(992)	-	(9)	-	(9)
Kietzman	Common General Plant	D.0002485.029	ITC-LFCM Network HW MN	1,900,104	686,536	-	2,586,639	15,527	5,941	-	21,468
Kietzman	Common General Plant	D.0002485.033	ITC-Fortinet Upgrade MN	2,778,415	5,202,417	-	7,980,832	22,704	45,020	-	67,724
Kietzman	Common General Plant	D.0002485.057	ITC-NextGen FW Upgrade HW MN	-	319,405	-	319,405	-	2,764	-	2,764
Kietzman	Common General Plant	D.0002488.005	ITC-LFCM OT Modernization NP Rout H	503,514	915,784	1,000,000	2,419,298	4,115	7,925	8,654	20,693
Kietzman	Common General Plant	D.0002488.013	Centre Pointe 2 HVAC	-	37,242	-	37,242	-	322	-	322
Kietzman	Common General Plant	D.0002489.005	ITC-LFCM Infra Svcs NP Rout HW MN	2,719,311	155,265	-	2,874,576	22,221	1,344	-	23,565
Kietzman	Common General Plant	D.0002500.001	ITC-Fabric Refresh NP MNx	(135,764)	(69,609)	-	(205,373)	(1,109)	(602)	-	(1,712)
Kietzman	Common General Plant	D.0002500.015	ITC-Fabric Refresh-2023-HW MNx	-	322,136	-	322,136	-	-	-	2,632
Kietzman	Common General Plant	D.0002500.019	ITC-Fabric Refresh-2024-HW MNx	2,152,491	396,237	-	2,548,728	17,590	3,429	-	21,018
Kietzman	Common General Plant	D.0002515.030	SML - Dragos HW NSPM	750,899	-	-	750,899	6,136	-	-	6,136
Kietzman	Common General Plant	D.0002515.034	OT Monitoring 2021 HW MN	1,607,351	-	-	1,607,351	13,135	-	-	13,135
Kietzman	Common General Plant	D.0002515.038	OT Monitoring 2021 SDHW	375,569	-	-	375,569	3,069	-	-	3,069
Kietzman	Common General Plant	D.0002518.001	ITC-LFCM Data Storage Rout HW NP MN	6,796,597	1,960,255	-	8,756,852	55,540	16,963	-	72,503
Kietzman	Common General Plant	D.0002524.002	OT Monitoring 2023 HW NSPM	-	1,889,542	-	1,889,542	-	16,351	-	16,351
Kietzman	Common General Plant	D.0002535.001	ITC-Cyber-Recovery NP MN	136,859	11,085	-	147,945	1,118	96	-	1,214
Kietzman	Common General Plant	D.0002551.018	ITC-PRES GIS ESRI Upgrade HW MN	81,906	-	-	81,906	669	-	-	669
Kietzman	Common General Plant	D.0002553.001	ITC-Data Scientist HW MN	-	809	-	809	-	7	-	7
Kietzman	Common General Plant	D.0002554.001	ITC-CyberArc HW MN	469	2,976	-	3,445	4	26	-	30
Kietzman	Common Intangible Plant	D.0000006.003	ITC-Fortress SBOM SW SW 200172 MN	-	1,159,373	-	1,159,373	-	12,511	-	12,511
Kietzman	Common Intangible Plant	D.0000007.002	ITC-Enterprise CAP IA SW 200181 MN	-	1	-	1	-	0	-	0
Kietzman	Common Intangible Plant	D.0000007.007	ITC-Enterprise CAP IA SW MN	-	158	-	158	-	2	-	2
Kietzman	Common Intangible Plant	D.0000009.005	ITC-SailPoint Enhancements SW 20014	-	1,305,419	-	1,305,419	-	14,087	-	14,087
Kietzman	Common Intangible Plant	D.0000012.005	ITC-Business Obj Enhance SW 200147	-	143,144	-	143,144	-	1,545	-	1,545
Kietzman	Common Intangible Plant	D.0000014.006	ITC-Metering Enhancements SW 200171	-	2,054,432	-	2,054,432	-	22,169	-	22,169
Kietzman	Common Intangible Plant	D.0000017.011	ITC-CRS Auto Upgrades SW 200171 MN	-	2,405,658	-	2,405,658	-	25,960	-	25,960
Kietzman	Common Intangible Plant	D.0000017.021	ITC-Refund&BillPmt Upgrade SW 20017	-	658,288	-	658,288	-	7,104	-	7,104
Kietzman	Common Intangible Plant	D.0000017.022	ITC-Renew&BillPmt Upgrades SW 20017	-	38,056	-	38,056	-	411	-	411
Kietzman	Common Intangible Plant	D.0000018.007	ITC-Data Mart Builds SW 200148 MN	198,260	-	-	198,260	2,113	-	-	2,113
Kietzman	Common Intangible Plant	D.0000018.012	ITC-DBKS Dev&Config 2 SW 200148 MN	588,683	246,160	-	834,843	6,275	2,656	-	8,932
Kietzman	Common Intangible Plant	D.0000018.025	ITC-DataMart Gen expansion SW 20152	-	178,610	-	178,610	-	1,927	-	1,927
Kietzman	Common Intangible Plant	D.0000020.023	ITC-Industrial Defender SW 200172 M	841,846	16,830	-	858,676	8,974	182	-	9,156
Kietzman	Common Intangible Plant	D.0000022.001	ITC-Transition Tanium SW 200148 MN	1,487,473	-	-	1,487,473	15,856	-	-	15,856
Kietzman	Common Intangible Plant	D.0000024.005	ITC-PI Analytic & Monitor SW 200181	272,889	22,057	-	294,946	2,909	238	-	3,147
Kietzman	Common Intangible Plant	D.0000024.011	ITC-PI Core Sys & Integrat SW 20018	115,471	-	-	115,471	1,231	-	-	1,231
Kietzman	Common Intangible Plant	D.0000029.004	ITC-My Acet Ph 3 SW 200149 MN	9,585,744	57,986	-	9,643,730	102,184	626	-	102,809
Kietzman	Common Intangible Plant	D.0000067.005	ITC-Flutir Nive MobApp SW 200149 MN	3,190,518	566,553	-	3,757,071	34,011	6,114	-	40,124
Kietzman	Common Intangible Plant	D.0000070.011	ITC-Unified Intercon B&R SW 200149	-	421,918	-	421,918	-	4,553	-	4,553
Kietzman	Common Intangible Plant	D.0000071.004	ITC-Infirmea LM rplcmt SW 200074 MN	-	57,553	-	57,553	-	621	-	621
Kietzman	Common Intangible Plant	D.0000071.010	ITC-Archon Purge Archv TL SW 200074	-	-	928,709	928,709	-	-	10,022	10,022

Witness	Functional Class	Project ID	Project Description	Total Company Unallocated			North Dakota Allocated				
				2024	2025	2026	Grand Total	2024	2025	2026	Grand Total
Kietzman	Common Intangible Plant	D.0000073.011	ITC-Pay Arrangements SW 200151 MN	-	2,851,336	-	2,851,336	-	30,769	-	30,769
Kietzman	Common Intangible Plant	D.0000074.007	ITC-DigiChnl SltSrv SW 200154 MN	-	3,579,811	-	3,579,811	-	38,630	-	38,630
Kietzman	Common Intangible Plant	D.0000085.006	ITC-SAP ISP Phase 2 SW 200074 MN	974,388	7,168	-	981,556	10,387	77	-	10,464
Kietzman	Common Intangible Plant	D.0000093.004	BUD ITC-Powerplan Upgrade SW 200074	-	-	1,619,857	1,619,857	-	-	17,480	17,480
Kietzman	Common Intangible Plant	D.0000096.002	BUD ITC-Native Mobile Ap 2 SW 20014	-	1,080,370	-	1,080,370	-	11,658	-	11,658
Kietzman	Common Intangible Plant	D.0000096.007	ITC-Reconnect & Pymnt Flow SW 20014	-	1,001,806	-	1,001,806	-	10,811	-	10,811
Kietzman	Common Intangible Plant	D.0000097.004	BUD ITC-Core Digi Enhnce 3 SW 20014	-	681,784	-	681,784	-	7,357	-	7,357
Kietzman	Common Intangible Plant	D.0000107.004	BUD ITC-Trans Schedule SW 200126 MN	-	622,986	-	622,986	-	6,723	-	6,723
Kietzman	Common Intangible Plant	D.0000111.004	BUD ITC-Core Digi Enhnce 2 SW 20014	-	934,936	-	934,936	-	10,089	-	10,089
Kietzman	Common Intangible Plant	D.0000111.009	ITC-Custmr Usge & SltSrv SW 20015	-	1,072,806	-	1,072,806	-	11,577	-	11,577
Kietzman	Common Intangible Plant	D.0000113.007	ITC-COTS Bid2Bill SW 200146 MN	123,380	11,563	-	134,943	1,315	125	-	1,440
Kietzman	Common Intangible Plant	D.0000114.004	BUD ITC-ESG Data Hub SW 200074 MN	-	-	0	0	-	-	0	0
Kietzman	Common Intangible Plant	D.0000121.004	BUD ITC-ML Visualization SW 200148	-	-	0	0	-	-	0	0
Kietzman	Common Intangible Plant	D.0000122.004	BUD ITC-LDAP Service SW 200148 MN	-	-	0	0	-	-	0	0
Kietzman	Common Intangible Plant	D.0000123.004	BUD ITC-Cloud Scanning SW 200148 MN	-	-	2,700,551	2,700,551	-	-	29,142	29,142
Kietzman	Common Intangible Plant	D.0000133.004	BUD ITC-SAP Warehouse SW 200074 MN	-	-	812,939	812,939	-	-	8,772	8,772
Kietzman	Common Intangible Plant	D.0000133.008	BUD ITC-SAP Warehouse HW MN	-	86	-	86	-	1	-	1
Kietzman	Common Intangible Plant	D.0000133.011	ITC-SAP Warehouse Mgmt SW 200074 MN	-	-	544,308	544,308	-	-	5,874	5,874
Kietzman	Common Intangible Plant	D.0000135.004	BUD ITC-Splunk SOAR SW 200148 MN	-	-	0	0	-	-	0	0
Kietzman	Common Intangible Plant	D.0000136.004	BUD ITC-IHQ Cyberark SW 200148 MN	-	-	658,966	658,966	-	-	7,111	7,111
Kietzman	Common Intangible Plant	D.0000138.009	ITC-SAP ISU FieldMaster SW 201528 M	-	251,629	-	251,629	-	2,715	-	2,715
Kietzman	Common Intangible Plant	D.0000140.004	BUD ITC-Sharepoint Tools SW 200074	-	181,882	-	181,882	-	1,963	-	1,963
Kietzman	Common Intangible Plant	D.0000142.004	BUD ITC-Wildfire detection SW 20018	-	-	-	-	-	-	-	-
Kietzman	Common Intangible Plant	D.0000148.001	BUD ITC-VISION SW 200165 MN	-	-	728,051	728,051	-	-	7,856	7,856
Kietzman	Common Intangible Plant	D.0000149.008	ITC-Oracle 23ai Upgrade SW 200074 M	-	496,479	264,192	760,671	-	5,358	2,851	8,208
Kietzman	Common Intangible Plant	D.0000152.001	BUD ITC Consolidate AD SW 200148 MN	-	-	612,979	612,979	-	-	6,615	6,615
Kietzman	Common Intangible Plant	D.0000153.003	BUD ITC-Splunk Automation SW 200148	-	0	-	0	-	0	-	0
Kietzman	Common Intangible Plant	D.0000154.001	BUD ITC-Splunk SIEM SW 200148 MN	-	-	1	1	-	-	0	0
Kietzman	Common Intangible Plant	D.0000154.008	ITC-IT Splunk SIEM Enhance SW 20152	-	-	998	998	-	-	11	11
Kietzman	Common Intangible Plant	D.0000156.001	BUD ITC-Cloud Governance SW 200148	-	-	320,656	320,656	-	-	3,460	3,460
Kietzman	Common Intangible Plant	D.0000157.002	BUD ITC- Secrets IAM SW 200148 MN	-	-	1	1	-	-	0	0
Kietzman	Common Intangible Plant	D.0000159.001	BUD ITC-Integrated PS SW 200165 MN	-	342,977	-	342,977	-	3,701	-	3,701
Kietzman	Common Intangible Plant	D.0000160.003	BUD ITC- Role Based AC SW 200148 MN	-	197,648	-	197,648	-	2,133	-	2,133
Kietzman	Common Intangible Plant	D.0000160.009	ITC-SailPoint Role Based SW 201528	-	193,843	-	193,843	-	2,092	-	2,092
Kietzman	Common Intangible Plant	D.0000161.004	BUD ITC-Identity Gov App SW 200148	-	0	-	0	-	0	-	0
Kietzman	Common Intangible Plant	D.0000163.005	ITC-Trellix Renewal SW 200148 MN	831,044	-	-	831,044	8,859	-	-	8,859
Kietzman	Common Intangible Plant	D.0000163.015	ITC-DigiCert Renewal SW 200074 MN	160,842	-	-	160,842	1,715	-	-	1,715
Kietzman	Common Intangible Plant	D.0000163.020	ITC-Splunk Renewal SW 200148 MN	3,889,457	(208,626)	-	3,680,831	41,461	(2,251)	-	39,210
Kietzman	Common Intangible Plant	D.0000163.028	ITC-AD Forest Recovery SW 200074 MN	71,249	-	-	71,249	760	-	-	760
Kietzman	Common Intangible Plant	D.0000163.031	ITC-IT Splunk Cloud Renew SW 200074	3,184,071	-	-	3,184,071	33,942	-	-	33,942
Kietzman	Common Intangible Plant	D.0000163.035	ITC-IdentityIQ Renewal SW 200165 MN	-	100,352	-	100,352	-	1,083	-	1,083
Kietzman	Common Intangible Plant	D.0000163.042	ITC-Rapid7 Surf Com Renew SW 200074	207,713	-	-	207,713	2,214	-	-	2,214
Kietzman	Common Intangible Plant	D.0000163.047	ITC-Analyst1 Renewal SW 200074 MN	-	123,794	-	123,794	-	1,336	-	1,336
Kietzman	Common Intangible Plant	D.0000163.054	ITC-Forcepoint Web SW 200074 MN	-	319,727	-	319,727	-	3,450	-	3,450
Kietzman	Common Intangible Plant	D.0000163.055	ITC-Industrial Defender SW MN	-	3,304,134	-	3,304,134	-	35,655	-	35,655
Kietzman	Common Intangible Plant	D.0000163.058	ITC-Splunk OT Renewals SW 200074 MN	-	9,049	-	9,049	-	98	-	98
Kietzman	Common Intangible Plant	D.0000163.066	ITC-Splunk IT Renewals SW 200074 MN	-	27,862	-	27,862	-	301	-	301
Kietzman	Common Intangible Plant	D.0000163.070	ITC-Dragos License Renewals SW MN	-	3,031,193	-	3,031,193	-	32,710	-	32,710
Kietzman	Common Intangible Plant	D.0000163.074	ITC-CyberArk Lic Renewal SW 200074	-	1,488,732	-	1,488,732	-	16,065	-	16,065
Kietzman	Common Intangible Plant	D.0000163.079	ITC-Rapid7 Lic Renewal SW MN 200074	-	272,672	-	272,672	-	2,942	-	2,942
Kietzman	Common Intangible Plant	D.0000163.086	ITC-RSA Token Renewal SW 200074 MN	-	67,096	-	67,096	-	724	-	724
Kietzman	Common Intangible Plant	D.0000163.099	ITC-AppViewX Lic Renew SW 200074 MN	-	48,959	-	48,959	-	528	-	528
Kietzman	Common Intangible Plant	D.0000164.001	ITC-TEM Renewal SW 200171 MN	1,131,188	-	-	1,131,188	12,058	-	-	12,058
Kietzman	Common Intangible Plant	D.0000165.005	ITC-E2E Work Mgmt System SW 200119	-	3,740,929	-	3,740,929	-	40,369	-	40,369
Kietzman	Common Intangible Plant	D.0000166.012	ITC-OTSS B2 View Only SW 200074 MN	176,049	3,575	-	179,623	1,877	39	-	1,915
Kietzman	Common Intangible Plant	D.0000168.001	BUD ITC-Xcelebrate Replacmnt SW 200	-	100,254	-	100,254	-	1,082	-	1,082
Kietzman	Common Intangible Plant	D.0000171.002	ITC-Gen AI Agent Assist TL SW 20015	215,980	6,409	-	222,390	2,302	69	-	2,372
Kietzman	Common Intangible Plant	D.0000172.002	ITC-Agent Forecast Tool SW 200154 M	138,735	-	-	138,735	1,479	-	-	1,479
Kietzman	Common Intangible Plant	D.0000173.001	ITC-Propensity2Pay Enhance SW 20015	138,735	-	-	138,735	1,479	-	-	1,479
Kietzman	Common Intangible Plant	D.0000174.001	ITC-Disconnect Route TL SW 200154 M	218,012	-	-	218,012	2,324	-	-	2,324
Kietzman	Common Intangible Plant	D.0000176.004	ITC-ISP UDP Load Frst SW 200181 MN	-	2,592,404	-	2,592,404	-	27,975	-	27,975
Kietzman	Common Intangible Plant	D.0000176.011	ITC-ISP UDP Load Frst Ph2 SW 20018	-	-	1,539,102	1,539,102	-	-	16,609	16,609
Kietzman	Common Intangible Plant	D.0000179.001	BUD ITC- Crew Callout Sols SW 20012	-	0	-	0	-	0	-	0
Kietzman	Common Intangible Plant	D.0000181.001	BUD ITC-SplyChain MDO Impl SW 20009	-	-	111,705	111,705	-	-	1,205	1,205
Kietzman	Common Intangible Plant	D.0000184.001	BUD ITC-Plnt PI Refresh SW 200184 M	-	-	998,698	998,698	-	-	10,777	10,777
Kietzman	Common Intangible Plant	D.0000185.001	BUD ITC-Datawhous Modznzn SW 2000	-	0	-	0	-	0	-	0

Witness	Functional Class	Project ID	Project Description	Total Company Unallocated				North Dakota Allocated			
				2024	2025	2026	Grand Total	2024	2025	2026	Grand Total
Kietzman	Common Intangible Plant	D.0000187.005	ITC-Hardware Asset Mgmt SW 200074 M	-	2,964	-	2,964	-	32	-	32
Kietzman	Common Intangible Plant	D.0000187.012	ITC-Software Asset Mgmt SW 200074 M	-	142,659	-	142,659	-	1,539	-	1,539
Kietzman	Common Intangible Plant	D.0000188.001	BUD ITC-MachineLrning Tools SW 2000	-	23,822	-	23,822	-	257	-	257
Kietzman	Common Intangible Plant	D.0000189.001	BUD ITC-Entrpse WeatherData SW 2001	-	139,313	-	139,313	-	1,503	-	1,503
Kietzman	Common Intangible Plant	D.0000191.001	BUD ITC-SAP S4HANA DataAval SW 2000	-	0	-	0	-	0	-	0
Kietzman	Common Intangible Plant	D.0000192.009	ITC-Wildfire AI ML Dev SW 201506 MN	-	-	-	-	-	-	-	-
Kietzman	Common Intangible Plant	D.0000193.003	ITC-Email Security SW 200165 MN	989,844	18,704	-	1,008,548	10,552	202	-	10,754
Kietzman	Common Intangible Plant	D.0000193.010	ITC-PSAT Module SW 200074 MN	-	188,069	-	188,069	-	2,029	-	2,029
Kietzman	Common Intangible Plant	D.0000194.005	BUD ITC-ADMS Wildfire Mtgtn SW 2000	-	-	-	-	-	-	-	-
Kietzman	Common Intangible Plant	D.0000194.032	BUD ITC-PSPS Customer Jrney SW 2000	-	-	-	-	-	-	-	-
Kietzman	Common Intangible Plant	D.0000194.036	BUD ITC-Outage Map Upgrade SW 20009	-	-	-	-	-	-	-	-
Kietzman	Common Intangible Plant	D.0000195.001	BUD ITC-Blanket Customer SW MN	-	-	436,652	436,652	-	-	4,712	4,712
Kietzman	Common Intangible Plant	D.0000196.001	BUD ITC-Data and Analytics SW MN	-	100,458	215,780	316,238	-	1,084	2,328	3,413
Kietzman	Common Intangible Plant	D.0000197.001	BUD ITC-Blanket Operations SW MN	-	-	947,253	947,253	-	-	10,222	10,222
Kietzman	Common Intangible Plant	D.0000200.001	ITC-Strider Enhance SW 200074 MN	-	643,965	-	643,965	-	6,949	-	6,949
Kietzman	Common Intangible Plant	D.0000201.004	ITC-Wildfire AI SW 201506 MN	-	-	-	-	-	-	-	-
Kietzman	Common Intangible Plant	D.0000202.004	ITC-F5 Dist Cloud Platform SW 20007	-	2,707,346	-	2,707,346	-	29,215	-	29,215
Kietzman	Common Intangible Plant	D.0000202.007	ITC-F5 On-Prem License SW 200074 MN	-	4,230	-	4,230	-	46	-	46
Kietzman	Common Intangible Plant	D.0000205.014	ITC-PS Scanning Ops SW 200074 MN	-	152,307	-	152,307	-	1,644	-	1,644
Kietzman	Common Intangible Plant	D.0000206.001	BUD ITC-ISP Comp Modeling SW 200074	-	-	760,068	760,068	-	-	8,202	8,202
Kietzman	Common Intangible Plant	D.0000207.002	BUD ITC-RTS PB Upgrade SW 201515 MN	-	0	-	0	-	0	-	0
Kietzman	Common Intangible Plant	D.0000208.005	ITC-AI Platform Enablement SW 20007	-	2,013,804	-	2,013,804	-	21,731	-	21,731
Kietzman	Common Intangible Plant	D.0000214.001	ITC-Bus Continuity SNOW SW 200074 M	-	2,201	-	2,201	-	24	-	24
Kietzman	Common Intangible Plant	D.0000215.005	ITC-PKI Spotlight SW 200074 MN	-	167,897	-	167,897	-	1,812	-	1,812
Kietzman	Common Intangible Plant	D.0000218.001	ITC-iManage Lic Renewal SW 200071 M	-	348,895	-	348,895	-	3,765	-	3,765
Kietzman	Common Intangible Plant	D.0000220.017	ITC-LFCM Server Uplift SW MN	-	228,512	-	228,512	-	2,466	-	2,466
Kietzman	Common Intangible Plant	D.0000224.004	ITC-Internal Audit Mgmt SW 200074 M	-	137,633	-	137,633	-	1,485	-	1,485
Kietzman	Common Intangible Plant	D.0000239.003	BUD ITC-ServiceNow AI Mod SW 200074	-	-	1,351,694	1,351,694	-	-	14,586	14,586
Kietzman	Common Intangible Plant	D.0000243.004	BUD ITC-OT SIEM SW 200172 MN	-	-	1,265,611	1,265,611	-	-	13,657	13,657
Kietzman	Common Intangible Plant	D.0000254.001	BUD ITC-OT EP Det Resp SW 200074 MN	-	-	722,966	722,966	-	-	7,802	7,802
Kietzman	Common Intangible Plant	D.0000258.001	BUD ITC-Primavera P6 Upgr SW 200184	-	-	3,807,407	3,807,407	-	-	41,086	41,086
Kietzman	Common Intangible Plant	D.0000260.001	BUD ITC-FitAsst FA St Upgd SW 20009	-	-	477,544	477,544	-	-	5,153	5,153
Kietzman	Common Intangible Plant	D.0000262.001	BUD ITC-OT Full Packet Cap SW 20017	-	-	734,054	734,054	-	-	7,921	7,921
Kietzman	Common Intangible Plant	D.0000282.004	ITC-CRS Obsrvblty pltfm SW 200149	-	455,347	-	455,347	-	4,914	-	4,914
Kietzman	Common Intangible Plant	D.0000292.002	ITC-Tririga Upgrade SW 200165 MN	-	537	-	537	-	6	-	6
Kietzman	Common Intangible Plant	D.0000296.005	ITC-OT SIEM Enhance SW 201528 MN	-	-	185	185	-	-	2	2
Kietzman	Common Intangible Plant	D.0001726.055	Work and Asset Ph 1 SW MN	(10,618)	-	-	(10,618)	(113)	-	-	(113)
Kietzman	Common Intangible Plant	D.0001771.004	Certificate Key Mgmt SW MN	-	(3,304)	-	(3,304)	-	(36)	-	(36)
Kietzman	Common Intangible Plant	D.0001804.293	eSOM SW MN-10641	-	451	-	451	-	5	-	5
Kietzman	Common Intangible Plant	D.0001804.303	Federated Records SW MN-10640	(6,223)	-	-	(6,223)	(66)	-	-	(66)
Kietzman	Common Intangible Plant	D.0001804.355	CIP Substation Ph2 SW MN -10659	(12,961)	-	-	(12,961)	(138)	-	-	(138)
Kietzman	Common Intangible Plant	D.0001818.087	SIEM Extension SW MN-10679	(14,368)	-	-	(14,368)	(153)	-	-	(153)
Kietzman	Common Intangible Plant	D.0001825.095	Advanced Endpoint SW MN-10685	-	4,557	-	4,557	-	49	-	49
Kietzman	Common Intangible Plant	D.0001826.158	Verint Workforce Mgmt SW MN	-	(34,020)	-	(34,020)	-	(367)	-	(367)
Kietzman	Common Intangible Plant	D.0001845.003	ITC-SSO Upgrade to Azure SW 200148	27,813	-	-	27,813	296	-	-	296
Kietzman	Common Intangible Plant	D.0001856.001	ITC-Monitoring Device Mgmt SW 20017	10,867,535	333,553	-	11,201,087	115,847	3,599	-	119,447
Kietzman	Common Intangible Plant	D.0001895.039	ITC-SAP ADR WPM QIM/MOC SW 200074 M	-	29,843	-	29,843	318	-	-	318
Kietzman	Common Intangible Plant	D.0001896.008	ITC-FireEye IDS-IPS SW 200148 MN	734,329	143,238	-	877,567	7,828	1,546	-	9,374
Kietzman	Common Intangible Plant	D.0001897.010	ITC-Red Team Prog Dev SW 200148 MN	439,875	-	-	439,875	4,689	-	-	4,689
Kietzman	Common Intangible Plant	D.0001898.001	ITC-EDR SW 200148 MN	-	62	-	62	1	-	-	1
Kietzman	Common Intangible Plant	D.0001916.011	ITC-Private LTE SW 200165 MN	3,037,764	391,951	-	3,429,715	32,382	4,230	-	36,612
Kietzman	Common Intangible Plant	D.0001916.041	BUD ITC- PLTE Intangible MN	-	5,413,109	-	5,413,109	-	58,413	-	58,413
Kietzman	Common Intangible Plant	D.0001924.013	ITC-Cust Exp Agile Del Team SW MN	-	0	-	0	-	0	-	0
Kietzman	Common Intangible Plant	D.0001924.017	ITC-Energy Utility Cloud SW 200149	317,363	-	-	317,363	3,383	-	-	3,383
Kietzman	Common Intangible Plant	D.0001926.007	ITC-ESB Modernization SW 200148 MN	-	5,189,655	-	5,189,655	-	56,002	-	56,002
Kietzman	Common Intangible Plant	D.0001933.009	ITC-Sphera Cloud SW 200181 MN	-	-	888,610	888,610	-	-	9,589	9,589
Kietzman	Common Intangible Plant	D.0001935.003	ITC-Fleet Mgmt SW Upgrade 200094 MN	102	-	-	102	1	-	-	1
Kietzman	Common Intangible Plant	D.0001936.012	ITC-CORP Expsns Mgmt Sys SW 200074 M	-	710,441	-	710,441	-	7,666	-	7,666
Kietzman	Common Intangible Plant	D.0001939.015	ITC-SharePoint OnPrem SW 200148 MN	538,934	(17,128)	-	521,806	5,745	(185)	-	5,560
Kietzman	Common Intangible Plant	D.0001940.007	ITC-EUS Microsoft E5 SW 200148 MN	-	2,142	-	2,142	23	-	-	23
Kietzman	Common Intangible Plant	D.0001940.017	ITC-MS E5 AI Upgrades SW 200148 MN	609,430	149	-	609,580	6,496	2	-	6,498
Kietzman	Common Intangible Plant	D.0001945.003	ITC-FCS Upgrade 3 SW 200170 MN	-	5,267	-	5,267	-	57	-	57
Kietzman	Common Intangible Plant	D.0001949.001	ITC-IVR Phase 3 SW 200150 MN	-	-	873,588	873,588	-	-	9,427	9,427
Kietzman	Common Intangible Plant	D.0001955.009	ITC-HCM Enhancements SW 200165 MN	976,669	40	-	976,709	10,411	0	-	10,412
Kietzman	Common Intangible Plant	D.0001955.018	ITC-HCM Workday Comp SW 200165 MN	-	876,715	-	876,715	-	9,461	-	9,461
Kietzman	Common Intangible Plant	D.0001955.025	ITC-Workday Time Manage SW 200074 M	-	395,278	-	395,278	-	4,265	-	4,265

Witness	Functional Class	Project ID	Project Description	Total Company Unallocated				North Dakota Allocated			
				2024	2025	2026	Grand Total	2024	2025	2026	Grand Total
Kietzman	Common Intangible Plant	D.0001955.037	ITC-Union Time Keeping Sys SW 20016	-	-	276,481	276,481	-	-	2,984	2,984
Kietzman	Common Intangible Plant	D.0001958.001	ITC-Upgrade UI Planner SW 200097 MN	-	440,468	-	440,468	-	4,753	-	4,753
Kietzman	Common Intangible Plant	D.0001958.006	ITC-Upgrade UI Planner SW 200097 MN	-	210,571	-	210,571	-	2,272	-	2,272
Kietzman	Common Intangible Plant	D.0001965.003	ITC-Sidecar BO Reporting SW 200074	46,231	-	-	46,231	493	-	-	493
Kietzman	Common Intangible Plant	D.0001968.007	ITC-Transport Enhancements SW 20017	(54,476)	-	-	(54,476)	(581)	-	-	(581)
Kietzman	Common Intangible Plant	D.0001979.013	ITC-Exterro New Licenses SW 200071	-	76,501	0	76,501	-	826	0	826
Kietzman	Common Intangible Plant	D.0001988.003	ITC-Archer Enhancements SW 200074 M	1,690	-	-	1,690	18	-	-	18
Kietzman	Common Intangible Plant	D.0001988.010	ITC-OT Governance SW 200172 MN	(165)	-	-	(165)	(2)	-	-	(2)
Kietzman	Common Intangible Plant	D.0001988.019	ITC-Archer UserExp ProcAutom SW 200	73,928	567	-	74,495	788	6	-	794
Kietzman	Common Intangible Plant	D.0001988.023	ITC-Archer NextGen Dashbds SW 20007	343,430	(104)	-	343,326	3,661	(1)	-	3,660
Kietzman	Common Intangible Plant	D.0001988.029	ITC-Archer Crowe Enhcmnts SW 200074	-	-	793,840	793,840	-	-	8,566	8,566
Kietzman	Common Intangible Plant	D.0001990.061	ITC-GitLab SW 200148 MN	200,087	-	-	200,087	2,133	-	-	2,133
Kietzman	Common Intangible Plant	D.0001990.071	ITC-MDO Lic Renewal SW 200074 MN	882,204	-	-	882,204	9,404	-	-	9,404
Kietzman	Common Intangible Plant	D.0001990.073	ITC-Alteryx Rnwl SW 200148 MN	208,674	2,134	-	210,808	2,224	23	-	2,247
Kietzman	Common Intangible Plant	D.0001990.092	ITC-OwnBackUp Lic Renewal SW 200074	1,159,450	-	-	1,159,450	12,360	-	-	12,360
Kietzman	Common Intangible Plant	D.0001990.099	BUD ITC-AppDel SW Lic Rnwl SW 20007	-	440,300	966,888	1,407,187	-	4,751	10,434	15,185
Kietzman	Common Intangible Plant	D.0001990.103	ITC-Landworks Lic Renewal SW 200184	-	315,021	-	315,021	-	3,399	-	3,399
Kietzman	Common Intangible Plant	D.0001991.010	ITC-Unix & Linux SW 200148 MN	955,858	22	-	955,880	10,189	0	-	10,190
Kietzman	Common Intangible Plant	D.0001992.008	BUD ITC-B2B Federation SW 200074 MN	-	203,669	-	203,669	-	2,198	-	2,198
Kietzman	Common Intangible Plant	D.0001992.014	ITC-B2B Enterprise Feder SW 201528	-	220,300	-	220,300	-	2,377	-	2,377
Kietzman	Common Intangible Plant	D.0001993.003	ITC-Incident Mgmt Hub SW 200148 MN	-	-	1,465,146	1,465,146	-	-	15,810	15,810
Kietzman	Common Intangible Plant	D.0001994.041	SW Lic Rnwl-Infra-103043-MN	-	4,588,019	2,827,986	7,416,005	-	49,510	30,517	80,027
Kietzman	Common Intangible Plant	D.0001994.053	SW Lic Rnwl-Infra-102025-MN	227,824	20,944	-	248,769	2,429	226	-	2,655
Kietzman	Common Intangible Plant	D.0001994.072	ITC-AppViewX SW 200148 MN	490,801	-	-	490,801	5,232	-	-	5,232
Kietzman	Common Intangible Plant	D.0001994.081	ITC-Broadcom Lic SW 200172 MN	802,508	-	-	802,508	8,555	-	-	8,555
Kietzman	Common Intangible Plant	D.0001994.085	ITC-McAfee renewal SW 200172 MN	319,427	-	-	319,427	3,405	-	-	3,405
Kietzman	Common Intangible Plant	D.0001994.090	ITC-Axio SW 200172 MN	351,879	-	-	351,879	3,751	-	-	3,751
Kietzman	Common Intangible Plant	D.0001994.095	ITC-MS Intune EPM SW 200148 MN	57,462	-	-	57,462	613	-	-	613
Kietzman	Common Intangible Plant	D.0001994.104	ITC-Flexera Renewal SW 200148 MN	84,809	-	-	84,809	904	-	-	904
Kietzman	Common Intangible Plant	D.0001994.106	ITC-Blackboard SW Renewal SW 200166	150,039	-	-	150,039	1,599	-	-	1,599
Kietzman	Common Intangible Plant	D.0001994.112	ITC-Jira Align Renewal SW 200074 MN	190,656	-	-	190,656	2,032	-	-	2,032
Kietzman	Common Intangible Plant	D.0001994.121	ITC-MS Server Lic Renewal SW 200074	4,201,151	-	-	4,201,151	44,784	-	-	44,784
Kietzman	Common Intangible Plant	D.0001994.126	ITC-MS Pwr Apps Lic Renew SW 200074	841,279	-	-	841,279	8,968	-	-	8,968
Kietzman	Common Intangible Plant	D.0001994.134	ITC-Exterro Lic Renewal SW 200071 M	303,626	-	-	303,626	3,237	-	-	3,237
Kietzman	Common Intangible Plant	D.0001994.136	ITC-Adobe Lic Renewal SW 200074 MN	81,553	-	-	81,553	869	-	-	869
Kietzman	Common Intangible Plant	D.0001994.141	ITC-JIRAAtlassian Lic Renew SW 2000	610,989	-	-	610,989	6,513	-	-	6,513
Kietzman	Common Intangible Plant	D.0001994.151	ITC-Nintex Renewal SW 200074 MN	405,858	-	-	405,858	4,326	-	-	4,326
Kietzman	Common Intangible Plant	D.0001994.156	ITC-Archer Rnwl SW 200074 MN	371,512	-	-	371,512	3,960	-	-	3,960
Kietzman	Common Intangible Plant	D.0001994.161	ITC-jfrog Artifact Renew SW 200074	-	215,338	-	215,338	-	2,324	-	2,324
Kietzman	Common Intangible Plant	D.0001994.165	ITC-Adobe Acrobat Pro SW 200074 MN	-	385,004	-	385,004	-	4,155	-	4,155
Kietzman	Common Intangible Plant	D.0001994.169	ITC-VMWare Avi Load Balner SW 20007	-	359,374	-	359,374	-	3,878	-	3,878
Kietzman	Common Intangible Plant	D.0001994.182	ITC-Lic Add MS CoPilot SW 200074 MN	-	833,027	-	833,027	-	8,989	-	8,989
Kietzman	Common Intangible Plant	D.0001994.185	ITC-Oracle PULA SW 200074 MN	-	1,752,493	-	1,752,493	-	18,911	-	18,911
Kietzman	Common Intangible Plant	D.0001994.198	ITC-M365 E5 licenses SW 200074 MN	-	301,853	-	301,853	-	3,257	-	3,257
Kietzman	Common Intangible Plant	D.0001994.203	ITC-VMWare S Core ALng SW 200148 MN	-	312,439	-	312,439	-	3,372	-	3,372
Kietzman	Common Intangible Plant	D.0002020.015	BUD-SAP Continous Improve SW MN	-	446,810	451,997	898,808	-	4,822	4,878	9,699
Kietzman	Common Intangible Plant	D.0002020.071	ITC-HANA SC Dashboard SW 200074 MN	3	-	-	3	0	-	-	0
Kietzman	Common Intangible Plant	D.0002020.077	ITC-SAP Warehouse Modern SW 200074	608,156	183	-	608,339	6,483	2	-	6,485
Kietzman	Common Intangible Plant	D.0002020.092	ITC-SAP Scheduling Tool SW 200074 M	217,605	237	-	217,842	2,320	3	-	2,322
Kietzman	Common Intangible Plant	D.0002020.095	ITC-S4 HANA TEST Evirmnt SW 200074	-	1,400,779	-	1,400,779	-	15,116	-	15,116
Kietzman	Common Intangible Plant	D.0002037.022	CXT Cust Serv Console SW MN-10786	(0)	-	-	(0)	(0)	-	-	(0)
Kietzman	Common Intangible Plant	D.0002044.008	ITC-Metadata Management SW 200148 M	1,353,905	-	-	1,353,905	14,433	-	-	14,433
Kietzman	Common Intangible Plant	D.0002045.012	Operation Monitor SW MN-10728	-	(27,382)	-	(27,382)	-	(295)	-	(295)
Kietzman	Common Intangible Plant	D.0002054.006	ITC-GOLD Replacement SW 200074 MN	6,741,644	156	-	6,741,800	71,866	2	-	71,867
Kietzman	Common Intangible Plant	D.0002098.001	CyberArk PAM SW MN-10694	-	(208)	-	(208)	-	(2)	-	(2)
Kietzman	Common Intangible Plant	D.0002125.029	ITC-SAP DR SW SW 200074 MN	1,740	-	-	1,740	19	-	-	19
Kietzman	Common Intangible Plant	D.0002125.046	ITC-DR Tech Tier0 SW 200074 MN	-	1,928,347	-	1,928,347	-	20,809	-	20,809
Kietzman	Common Intangible Plant	D.0002125.054	ITC-DR Tech Tier1&2 SW 200074 MN	-	1,126,580	-	1,126,580	-	12,157	-	12,157
Kietzman	Common Intangible Plant	D.0002153.005	ITC-Tech Licenses 2021 SW 200148 M	-	(4,013)	-	(4,013)	-	(43)	-	(43)
Kietzman	Common Intangible Plant	D.0002153.023	ITC-Microsoft License SW 200148 MN	329,232	31,524	-	360,756	3,510	340	-	3,850
Kietzman	Common Intangible Plant	D.0002153.034	ITC-LogRhythm License SW 200165 MN	71,550	-	-	71,550	763	-	-	763
Kietzman	Common Intangible Plant	D.0002153.039	ITC-MS 0365 CoPilot Lic SW 200074 M	933,032	-	-	933,032	9,946	-	-	9,946
Kietzman	Common Intangible Plant	D.0002161.017	ITC-OSI PI Entrp Agreement SW 200181	1,785,468	-	-	1,785,468	19,033	-	-	19,033
Kietzman	Common Intangible Plant	D.0002222.015	ITC-Integ Tech Roadmap SW 200171 MN	-	973,248	-	973,248	-	10,502	-	10,502
Kietzman	Common Intangible Plant	D.0002223.006	ITC-Customer Care IVR Up SW 200162	-	12,347,551	-	12,347,551	-	133,243	-	133,243
Kietzman	Common Intangible Plant	D.0002223.020	ITC-Cust Care IVR Lumenvox SW 20015	-	102,920	-	102,920	-	1,111	-	1,111

Witness	Functional Class	Project ID	Project Description	Total Company Unallocated				North Dakota Allocated			
				2024	2025	2026	Grand Total	2024	2025	2026	Grand Total
Kietzman	Common Intangible Plant	D.0002223.025	ITC-IVR Recording SW 200150 MN	-	0	-	0	-	0	-	0
Kietzman	Common Intangible Plant	D.0002240.002	ITC - HCM Kronos Timekeepin SW 2001	144,649	-	-	144,649	1,542	-	-	1,542
Kietzman	Common Intangible Plant	D.0002240.006	ITC - HCM Core Payrll Bnfts SW 2001	39,374	-	-	39,374	420	-	-	420
Kietzman	Common Intangible Plant	D.0002240.014	ITC-HCM Service Now SW 200165 MN	(32)	-	-	(32)	(0)	-	-	(0)
Kietzman	Common Intangible Plant	D.0002247.009	ITC-My Acct Ph 2 SW 200149 MN	(44,417)	62	-	(44,356)	(473)	1	-	(473)
Kietzman	Common Intangible Plant	D.0002249.013	ITC-Mobile App Ph 3 SW 200149 MN	-	45,732	-	45,732	-	493	-	493
Kietzman	Common Intangible Plant	D.0002254.028	RPA Release 5 SW MN - 10788	72,393	15,507	-	87,900	772	167	-	939
Kietzman	Common Intangible Plant	D.0002254.034	RPA Release 6 NSPM	1,372,985	17,730	-	1,390,715	14,636	191	-	14,827
Kietzman	Common Intangible Plant	D.0002254.043	RPA Release 7 NSPM	-	704,565	203,436	908,001	-	7,603	2,195	9,798
Kietzman	Common Intangible Plant	D.0002262.001	ITC-RPAM Upgrade SW 200074 MN	69,909	-	-	69,909	745	-	-	745
Kietzman	Common Intangible Plant	D.0002274.005	2020 Advertising & Brand Content Li	-	171	-	171	-	2	-	2
Kietzman	Common Intangible Plant	D.0002298.023	ITC-UAS Operations Suite SW 200181	330,561	(56)	-	330,505	3,524	(1)	-	3,523
Kietzman	Common Intangible Plant	D.0002298.029	ITC-UNIFI Suite SW 200181 MN	1,032,531	-	-	1,032,531	11,007	-	-	11,007
Kietzman	Common Intangible Plant	D.0002298.035	ITC-UAS Analytics Suite SW 200181 M	17	-	-	17	0	-	-	0
Kietzman	Common Intangible Plant	D.0002298.041	ITC-UAS Work Suite SW 200181 MN	83,476	-	-	83,476	890	-	-	890
Kietzman	Common Intangible Plant	D.0002299.003	ITC-Upg Facility Control Sys App SW	1,212,292	721	-	1,213,012	12,923	8	-	12,931
Kietzman	Common Intangible Plant	D.0002320.012	ITC-VDI Refresh SW Ph 2 SW 200148 M	7,118	-	-	7,118	76	-	-	76
Kietzman	Common Intangible Plant	D.0002331.001	ITC Field Mobile GIS Upgr SW MN-200	-	148,748	-	148,748	-	1,605	-	1,605
Kietzman	Common Intangible Plant	D.0002331.014	ITC-Field Mobile GIS Upgrd SW 20012	-	2,202,913	-	2,202,913	-	23,772	-	23,772
Kietzman	Common Intangible Plant	D.0002338.003	ITC-HANA Sidecar TOR SW 200074 MN	-	1,117,162	-	1,117,162	-	12,055	-	12,055
Kietzman	Common Intangible Plant	D.0002338.011	ITC-Unfy Corp&Nuc SAP Data SW 20007	-	843,072	-	843,072	-	9,098	-	9,098
Kietzman	Common Intangible Plant	D.0002350.007	ITC-SAS RiskEng Viya Upgrd SW 20013	-	886,695	-	886,695	-	9,568	-	9,568
Kietzman	Common Intangible Plant	D.0002354.011	ITC-Streamline NX Lic Renl SW 20007	191,895	-	-	191,895	2,046	-	-	2,046
Kietzman	Common Intangible Plant	D.0002363.032	Data Science Models Phs2 - NSPM	(22,546)	-	-	(22,546)	(240)	-	-	(240)
Kietzman	Common Intangible Plant	D.0002363.036	Data Science - Cust 2023 NSPM	125,414	2,794	-	128,209	1,337	30	-	1,367
Kietzman	Common Intangible Plant	D.0002363.045	Enterprise Data Analytics NSPM	269,035	70,714	-	339,750	2,868	763	-	3,631
Kietzman	Common Intangible Plant	D.0002363.048	Data Science - Cust 2024 NSPM	62,365	9,733	-	72,098	665	105	-	770
Kietzman	Common Intangible Plant	D.0002363.068	Trans, Dlst, Energy Supply 25-NSPM	-	164,672	-	164,672	-	1,777	-	1,777
Kietzman	Common Intangible Plant	D.0002369.001	ITC-Blue Prism Licenses SW 200074 M	-	(27,102)	-	(27,102)	-	(292)	-	(292)
Kietzman	Common Intangible Plant	D.0002371.003	Vulnerability and Patch Management	-	1,433,810	-	1,433,810	-	15,472	-	15,472
Kietzman	Common Intangible Plant	D.0002382.003	Axio Risk Dashboards NSPM	(96,429)	-	-	(96,429)	(1,028)	-	-	(1,028)
Kietzman	Common Intangible Plant	D.0002383.003	Distributed Intelligence NSPM	-	197,595	-	197,595	-	2,132	-	2,132
Kietzman	Common Intangible Plant	D.0002389.003	ITC-Agent 360 NSPM	809,355	-	-	809,355	8,628	-	-	8,628
Kietzman	Common Intangible Plant	D.0002390.001	ITC-Billing & Payments NSPM	0	-	-	0	0	-	-	0
Kietzman	Common Intangible Plant	D.0002395.007	ITC-Digital Ops Comm SW 200184 MN	(8,315)	-	-	(8,315)	(89)	-	-	(89)
Kietzman	Common Intangible Plant	D.0002396.049	NSPM-SW FERC Rprting-C	(1,285,943)	(3,346,281)	-	(4,632,223)	(13,708)	(36,110)	-	(49,818)
Kietzman	Common Intangible Plant	D.0002402.003	ITC-Broadridge SW 200171 MN	121	-	-	121	1	-	-	1
Kietzman	Common Intangible Plant	D.0002402.007	ITC-Broadridge Ph2 SW 200171 MN	(16,011)	-	-	(16,011)	(171)	-	-	(171)
Kietzman	Common Intangible Plant	D.0002410.003	ITC-Terrain Analytics SW 200148 MN	(186)	-	-	(186)	(2)	-	-	(2)
Kietzman	Common Intangible Plant	D.0002410.007	ITC-RedSeal SW 200172 MN	1,541,830	-	-	1,541,830	16,436	-	-	16,436
Kietzman	Common Intangible Plant	D.0002413.008	ITC-Sailpoint Phase 2 SW 200148 MN	(0)	-	-	(0)	(0)	-	-	(0)
Kietzman	Common Intangible Plant	D.0002417.001	ITC-Reprivata Sensors SW 200148 MN	18,480	-	-	18,480	197	-	-	197
Kietzman	Common Intangible Plant	D.0002418.015	ITC-SIEM+SOAR Phase 3 SW 200148 MN	341,892	-	-	341,892	3,645	-	-	3,645
Kietzman	Common Intangible Plant	D.0002419.001	ITC-RC Tool Buildout SW 200148 MN	-	655,233	-	655,233	-	7,071	-	7,071
Kietzman	Common Intangible Plant	D.0002423.002	OTS Response Planning NSPM	0	-	-	0	0	-	-	0
Kietzman	Common Intangible Plant	D.0002423.008	Drill Tracking & Reporting SW NSPM	544,432	-	-	544,432	5,804	-	-	5,804
Kietzman	Common Intangible Plant	D.0002425.002	OTS Info Protection NSPM	0	-	-	0	0	-	-	0
Kietzman	Common Intangible Plant	D.0002427.016	ITC-ES APM Phase 2 Wave 3 SW 200137	122,516	-	-	122,516	1,306	-	-	1,306
Kietzman	Common Intangible Plant	D.0002430.016	ITC-RTSE Release2 SW 200119 MN	3,345,671	107	-	3,345,778	35,665	1	-	35,666
Kietzman	Common Intangible Plant	D.0002438.007	ITC-Unified Data Platform SW 200074	(180)	(9,493)	-	(9,673)	(2)	(102)	-	(104)
Kietzman	Common Intangible Plant	D.0002438.013	ITC-UDP Phase 2 SW 200074 MN	2,600,480	29,207	-	2,629,687	27,721	315	-	28,036
Kietzman	Common Intangible Plant	D.0002438.021	ITC-UDP Posit License SW 200074 MN	-	174,095	-	174,095	-	1,879	-	1,879
Kietzman	Common Intangible Plant	D.0002438.025	ITC-UDP FiveTran License SW 200074	134,757	-	-	134,757	1,437	-	-	1,437
Kietzman	Common Intangible Plant	D.0002438.037	ITC-FiveTran Lic TrueUp SW 200074 M	-	393,942	-	393,942	-	4,251	-	4,251
Kietzman	Common Intangible Plant	D.0002438.044	ITC-DataBrick Lic TrueUp SW 200074	-	2,045,304	-	2,045,304	-	22,071	-	22,071
Kietzman	Common Intangible Plant	D.0002445.001	ITC-Powerplan Upgrade SW 200184 MN	(2,827)	-	-	(2,827)	(30)	-	-	(30)
Kietzman	Common Intangible Plant	D.0002446.001	ITC-SC Procure to Pay SW 200074 MN	-	0	-	0	-	0	-	0
Kietzman	Common Intangible Plant	D.0002446.005	ITC-Supply Chain Proc Pay SW 200097	-	6,964,958	-	6,964,958	-	75,159	-	75,159
Kietzman	Common Intangible Plant	D.0002446.024	ITC-Source to Contract SW 200132 MN	873,285	-	-	873,285	9,309	-	-	9,309
Kietzman	Common Intangible Plant	D.0002450.003	ITC-Multi-Stat Cust Refun SW 200171	(0)	-	-	(0)	(0)	-	-	(0)
Kietzman	Common Intangible Plant	D.0002451.003	ITC-Worktool Consolidation SW 20017	-	-	1,154	1,154	-	-	12	12
Kietzman	Common Intangible Plant	D.0002454.001	ITC-FARR replacement SW 200097 MN	1,676,092	2,889	-	1,678,981	17,867	31	-	17,898
Kietzman	Common Intangible Plant	D.0002456.001	ITC-Dist and Gas Planning SW 200097	(0)	-	-	(0)	(0)	-	-	(0)
Kietzman	Common Intangible Plant	D.0002458.003	ITC-ARCS Replacement SW 200170 MN	-	-	355,500	355,500	-	-	3,836	3,836
Kietzman	Common Intangible Plant	D.0002459.001	ITC-SharePoint Arch Align SW 200148	-	574,644	-	574,644	-	6,201	-	6,201
Kietzman	Common Intangible Plant	D.0002462.011	ITC-MV90xi SW 200170 MN	394,538	2,176	-	396,714	4,206	23	-	4,229

Witness	Functional Class	Project ID	Project Description	Total Company Unallocated				North Dakota Allocated			
				2024	2025	2026	Grand Total	2024	2025	2026	Grand Total
Kietzman	Common Intangible Plant	D.0002463.012	ITC-Bleklene AcctRec SW 200097 MN	-	-	275,183	275,183	-	-	2,970	2,970
Kietzman	Common Intangible Plant	D.0002473.009	ITC-ECM Vertex SW 200171 MN	189,268	136	-	189,403	2,018	1	-	2,019
Kietzman	Common Intangible Plant	D.0002486.001	ITC-Srvc Acet Remediation SW 200148	2,139,633	(3,260)	-	2,136,373	22,808	(35)	-	22,773
Kietzman	Common Intangible Plant	D.0002492.007	ITC-Employee Digital Intra SW 20016	(58,757)	-	-	(58,757)	(626)	-	-	(626)
Kietzman	Common Intangible Plant	D.0002492.014	ITC-EDEIP tyGraph SW 200165 MN	111,926	-	-	111,926	1,193	-	-	1,193
Kietzman	Common Intangible Plant	D.0002496.003	ITC-Kafka Expansion SW 200148 MNx	13,969	-	-	13,969	149	-	-	149
Kietzman	Common Intangible Plant	D.0002512.001	ITC-Service Now Upgrade SW 200074 M	104,925	-	-	104,925	1,118	-	-	1,118
Kietzman	Common Intangible Plant	D.0002512.023	ITC-SN Outage/Retiree Port SW 20007	702,863	-	-	702,863	7,492	-	-	7,492
Kietzman	Common Intangible Plant	D.0002512.029	ITC-ServiceNow DC Mgmt SW 200074 MN	759,983	252,174	-	1,012,157	8,101	2,721	-	10,823
Kietzman	Common Intangible Plant	D.0002512.039	ITC-SNOW OnPrem Lic Renew SW 200074	254,538	(184,560)	-	69,978	2,713	(1,992)	-	722
Kietzman	Common Intangible Plant	D.0002512.043	ITC-ServiceNow BCM SW 200074 MN	-	536,638	-	536,638	-	5,791	-	5,791
Kietzman	Common Intangible Plant	D.0002512.048	ITC-ServiceNow SAM HAM SW 200074 MN	-	1,858,183	-	1,858,183	-	20,052	-	20,052
Kietzman	Common Intangible Plant	D.0002512.054	ITC-ServiceNow AIOps SW 200074 MN	-	3,394,836	-	3,394,836	-	36,634	-	36,634
Kietzman	Common Intangible Plant	D.0002512.059	ITC-ServiceNow Lic Renew SW 200074	-	4,427,957	-	4,427,957	-	47,782	-	47,782
Kietzman	Common Intangible Plant	D.0002512.072	ITC-SNOWSecAuto/SHSrvc WrkS SW 201	-	1,306,542	-	1,306,542	-	14,099	-	14,099
Kietzman	Common Intangible Plant	D.0002512.079	ITC-ServiceNow APM Nuclear SW 20152	-	85,606	-	85,606	-	924	-	924
Kietzman	Common Intangible Plant	D.0002512.087	ITC-Hardware Asset Mgmt SW 200074 M	-	224,767	-	224,767	-	2,425	-	2,425
Kietzman	Common Intangible Plant	D.0002512.090	ITC-Software Asset Mgmt SW 200074 M	-	449,010	-	449,010	-	4,845	-	4,845
Kietzman	Common Intangible Plant	D.0002514.007	ITC-TAHA APM Cloud SW 200123 MN	990,744	4,738	-	995,482	10,561	51	-	10,612
Kietzman	Common Intangible Plant	D.0002514.011	ITC-ES APM Cloud SW 200137 MN	-	3,108,351	-	3,108,351	-	33,542	-	33,542
Kietzman	Common Intangible Plant	D.0002515.003	ITC - OT Monitoring 2021 NSPW	0	-	-	0	0	-	-	0
Kietzman	Common Intangible Plant	D.0002520.009	ITC-Energy Demand and Load SW 20018	13,977	-	-	13,977	149	-	-	149
Kietzman	Common Intangible Plant	D.0002521.003	ITC-Ops App Mat Model SW 200184 MN	2,833	-	-	2,833	30	-	-	30
Kietzman	Common Intangible Plant	D.0002522.003	ITC-Business Portal SW 200149 MN	-	770	-	770	-	8	-	8
Kietzman	Common Intangible Plant	D.0002523.005	ITC-OT Asset Monitoring SW 200184 M	-	-	3,387,339	3,387,339	-	-	36,553	36,553
Kietzman	Common Intangible Plant	D.0002523.013	ITC-OT Asset Tagging SW 200184 MN	-	-	74,825	74,825	-	-	807	807
Kietzman	Common Intangible Plant	D.0002535.005	ITC-Cyber-Recovery SW 200172 MN	1,577,955	(2,938)	-	1,575,017	16,821	(32)	-	16,789
Kietzman	Common Intangible Plant	D.0002537.003	ITC-SAP Integration Servie SW 20007	269,582	-	-	269,582	2,874	-	-	2,874
Kietzman	Common Intangible Plant	D.0002545.005	ITC-Sftwr Asset Mgmt Upgr SW 200172	622	-	-	622	7	-	-	7
Kietzman	Common Intangible Plant	D.0002546.003	ITC-Stratg Mgmt Portfolio SW 200074	1,836,901	73,780	-	1,910,681	19,581	796	-	20,377
Kietzman	Common Intangible Plant	D.0002549.003	ITC-CORE GIS-TIMP Analytic SW 20011	(258)	-	-	(258)	(3)	-	-	(3)
Kietzman	Common Intangible Plant	D.0002549.011	ITC-CORE GIS- DME SW 200119 MN	11,260	-	-	11,260	120	-	-	120
Kietzman	Common Intangible Plant	D.0002549.019	ITC-Quality Metrics App SW 200119 M	158,297	282	-	158,579	1,687	3	-	1,690
Kietzman	Common Intangible Plant	D.0002549.021	ITC-SBI v3.3.3 Expansion SW 200119	190,194	10,482	-	200,676	2,027	113	-	2,141
Kietzman	Common Intangible Plant	D.0002551.003	ITC-PRES GIS GDL Exp 2023 SW 201506	5,488	-	-	5,488	58	-	-	58
Kietzman	Common Intangible Plant	D.0002551.007	ITC-PRES GIS ESRI Upgrade SW 201506	8,368	-	-	8,368	89	-	-	89
Kietzman	Common Intangible Plant	D.0002551.021	ITC-ESRI ArcPro UPG v3.1.x SW 20150	272,762	23,313	-	296,075	2,908	252	-	3,159
Kietzman	Common Intangible Plant	D.0002551.027	ITC-Arc Entp 11.3 Upgd SW 201506 MN	65,225	5,451	-	70,676	695	59	-	754
Kietzman	Common Intangible Plant	D.0002551.033	ITC-UAS Map Viewer SW 200181 MN	-	113,761	-	113,761	-	1,228	-	1,228
Kietzman	Common Intangible Plant	D.0002553.010	ITC-Insider Threat Detect SW 200074	-	422,080	-	422,080	-	4,555	-	4,555
Kietzman	Common Intangible Plant	D.0002556.010	ITC-SailPoint Onboard SW SW 200148	1,564,530	(19,317)	-	1,545,213	16,678	(208)	-	16,469
Kietzman	Gas Distribution Plant	D.0001781.103	MN-Mendota Heights Gas Sec	825,984	-	-	825,984	-	-	-	-
Kietzman	Gas Distribution Plant	D.0001781.157	MN-Montreal Crossing	128,799	6,831	-	135,630	-	-	-	-
Kietzman	Gas Distribution Plant	D.0001781.158	MN-R458 Soo Line	90,257	2,812	-	93,068	-	-	-	-
Kietzman	Gas Distribution Plant	D.0001781.159	MN-R507 40 Arlington Avenue	-	162,059	-	162,059	-	-	-	-
Kietzman	Gas Distribution Plant	D.0001781.160	MN-R506 Rich Valley	169,845	3,669	-	173,514	-	-	-	-
Kietzman	Gas General Plant	A.0006056.001	MN-Dist Fleet New Unit Purchase Gas	1,778,236	2,832,290	2,589,668	7,200,194	206,325	332,667	304,169	843,161
Kietzman	Gas General Plant	A.0006056.204	MN-Gas Op Fleet New Unit Purchase <	64,404	26,778	36,205	127,387	7,473	3,145	4,252	14,870
Kietzman	Gas General Plant	A.0006056.217	ND-Dist Fleet New Unit Purchase Gas	80	899,108	253,069	1,152,257	9	105,605	29,724	135,338
Kietzman	Gas General Plant	A.0006056.296	Fleet-PHEV-NSPM < \$50K GAS	93,976	-	-	93,976	10,904	-	-	10,904
Kietzman	Gas General Plant	A.0006056.328	Fleet-PHEV-ND GAS	-	40,435	-	40,435	-	4,749	-	4,749
Kietzman	Gas General Plant	A.0006056.354	NSPM PHEV >\$50K GAS	102,351	396,556	652,866	1,151,773	11,876	46,577	76,682	135,135
Kietzman	Gas General Plant	A.0006056.370	MN-Gas Op Fleet ADD Unit Purchase	20,783	1	135,649	156,434	2,411	0	15,933	18,344
Kietzman	Gas General Plant	A.0006056.371	MN-Dist Fleet ADD Purchase Gas >\$50	3,808,455	1,782,954	1,367,393	6,958,801	441,887	209,417	160,607	811,911
Kietzman	Gas General Plant	A.0006056.383	ND-Dist Fleet ADD Unit Purchase Gas	203,165	91	47	203,303	23,573	11	6	23,589
Kietzman	Gas General Plant	A.0006059.481	Tools & Equipment - Gas - MN	-	25	7	32	-	3	1	4
Kietzman	Gas General Plant	D.0000081.006	ITC-Gas Control Tech HW MN	-	-	24,872	24,872	-	-	2,921	2,921
Kietzman	Gas General Plant	D.0000227.003	BUD - ITC Blackline LW Dvcs HW MN	-	-	642,000	642,000	-	-	75,406	75,406
Kietzman	Gas General Plant	D.0001781.090	MN-Brainerd SC Remodel	4,955	-	-	4,955	575	-	-	575
Kietzman	Gas General Plant	D.0001781.147	Pipestone Physical Security	92,596	(535)	-	92,061	10,744	(63)	-	10,681
Kietzman	Gas General Plant	D.0001781.163	MN-Wescott Plant	41,306	9,043	-	50,349	4,793	1,062	-	5,855
Kietzman	Gas General Plant	D.0001801.001	Purch Gas SCADA Equip MN	-	(1,713)	-	(1,713)	-	(201)	-	(201)
Kietzman	Gas General Plant	D.0001810.101	Brainerd Land Acquisition	-	770	-	770	-	90	-	90
Kietzman	Gas General Plant	D.0001938.004	ITC-GAS Scada Upgrade NP MN	-	158,814	-	158,814	-	18,654	-	18,654
Kietzman	Gas General Plant	D.0002106.014	ITC-VOIP Refresh Sherco NP MN	8,077	-	-	8,077	937	-	-	937
Kietzman	Gas General Plant	D.0002301.016	ITC-Gas Plant SCADA Rep Ph2 HW MN W	418,847	-	-	418,847	48,598	-	-	48,598

Witness	Functional Class	Project ID	Project Description	Total Company Unallocated			Grand Total	North Dakota Allocated			
				2024	2025	2026		2024	2025	2026	Grand Total
Kietzman	Gas General Plant	D.0002301.017	ITC-Gas Plant SCADA Rep Ph2 HW MN S	98,935	-	-	98,935	11,479	-	-	11,479
Kietzman	Gas General Plant	D.0002301.018	ITC-Gas Plant SCADA Rep Ph2 HW MN M	142,983	-	-	142,983	16,590	-	-	16,590
Kietzman	Gas Intangible Plant	D.0000018.018	ITC-DataMart Damage Preven SW 20152	-	(533)	-	(533)	-	(63)	-	(63)
Kietzman	Gas Intangible Plant	D.0000026.003	ITC-GTR IRAS Enhancement SW 200129	52,483	-	-	52,483	6,089	-	-	6,089
Kietzman	Gas Intangible Plant	D.0000075.005	ITC-Datafi Pro WSB SW 200131 MN	76,799	-	-	76,799	8,911	-	-	8,911
Kietzman	Gas Intangible Plant	D.0000086.001	ITC-GFEE SSO Alerts SW 200131 MNx	825,017	68,800	-	893,816	95,725	8,081	-	103,806
Kietzman	Gas Intangible Plant	D.0000086.006	ITC-GFEE Nav and Map Upgr SW 200131	-	377,721	-	377,721	-	44,365	-	44,365
Kietzman	Gas Intangible Plant	D.0000222.012	ITC-Cathodic Protect SW 201507 MN	-	167,532	15,307	182,839	-	19,677	1,798	21,475
Kietzman	Gas Intangible Plant	D.0000298.004	ITC-Underground GasStorage SW 20012	-	-	445,135	445,135	-	-	52,283	52,283
Kietzman	Gas Intangible Plant	D.0000321.003	BUD ITC-IRAS Replacement SW 200120	-	-	1,036,874	1,036,874	-	-	121,786	121,786
Kietzman	Gas Intangible Plant	D.0001938.002	ITC-Enterprise Gas SCADA Upgrade SW	-	1,342,362	-	1,342,362	-	157,667	-	157,667
Kietzman	Gas Intangible Plant	D.0001974.006	ITC-JANA CIM CLOUD Hosting SW 20012	-	338,457	-	338,457	-	39,754	-	39,754
Kietzman	Gas Intangible Plant	D.0001987.003	ITC-Gas Transaction System SW 20012	-	107,151	-	107,151	-	12,585	-	12,585
Kietzman	Gas Intangible Plant	D.0001987.007	ITC-Gas Transaction System SW 20016	-	549	-	549	-	64	-	64
Kietzman	Gas Intangible Plant	D.0001990.085	ITC-Gas SCADA Term Lic SW 200131 MN	338,847	-	-	338,847	39,316	-	-	39,316
Kietzman	Gas Intangible Plant	D.0001990.097	ITC-Urbint Emgcy Resp Rowl SW 20012	266,104	-	-	266,104	30,875	-	-	30,875
Kietzman	Gas Intangible Plant	D.0001991.003	ITC-Unix & Linux Access SW 200148 M	(112)	-	-	(112)	(13)	-	-	(13)
Kietzman	Gas Intangible Plant	D.0002052.001	Gas Transaction System SW MN-10680	-	(29,094)	-	(29,094)	-	(3,417)	-	(3,417)
Kietzman	Gas Intangible Plant	D.0002277.009	ITC-Gas Response App NSPM	-	115,670	-	115,670	-	13,586	-	13,586
Kietzman	Gas Intangible Plant	D.0002301.012	ITC-GasPlantSCADA Rpl Ph2 SW MN	3,557,818	77,072	-	3,634,891	412,807	9,053	-	421,859
Kietzman	Gas Intangible Plant	D.0002363.029	Dist/Gas Data Science Phs2 NSPM	-	228,383	-	228,383	-	26,825	-	26,825
Kietzman	Gas Intangible Plant	D.0002363.073	Ops Data Science Tools: 25 Gas NSPM	-	3,655	-	3,655	-	429	-	429
Kietzman	Gas Intangible Plant	D.0002443.003	ITC-Gas Frontline Enblmt SW 200131	1,244	(333)	-	911	144	(39)	-	105
Kietzman	Gas Intangible Plant	D.0002443.006	ITC-Gas FEE Release2 SW 200131 MN	322,442	(923)	-	321,519	37,412	(108)	-	37,304
Kietzman	Gas Manufactured Production Plant	D.0001781.151	MN-Sibley Gas Security	-	26,350	-	26,350	-	3,683	-	3,683
Kietzman	Gas Manufactured Production Plant	D.0001781.152	MN-Maplewood Gas Security	-	30,983	-	30,983	-	4,330	-	4,330
Connoy	Gas Distribution Plant	A.0002127.001	NSPM/Replace MDPE to HDPE	-	1,680,334	-	1,680,334	-	-	-	-
Connoy	Gas Distribution Plant	A.0006062.002	Distribution CIAC In-Transit MN Gas	(277,627)	(114,672)	-	(392,299)	-	-	-	-
Connoy	Gas Distribution Plant	A.0006062.017	Gas Clring Wo_s- Credits for CRS	-	(123,813)	-	(123,813)	-	-	-	-
Connoy	Gas Distribution Plant	D.0005014.012	Minnesota-Gas Meter Blanket	9,619,820	14,755,425	13,124,000	37,499,245	-	-	-	-
Connoy	Gas Distribution Plant	D.0005014.014	ND-Gas Meter Blanket	780,646	591,743	1,956,000	3,328,389	780,646	591,743	1,956,000	3,328,389
Connoy	Gas Distribution Plant	E.0000002.056	NSPM Programmatic Service Repl	-	(305)	-	(305)	-	-	-	-
Connoy	Gas Distribution Plant	E.0000002.061	ND Programmatic Service Replacement	583,514	417,034	1,505,797	2,506,344	583,514	417,034	1,505,797	2,506,344
Connoy	Gas Distribution Plant	E.0000004.003	MNGD New Mains-MN	-	70,260	-	70,260	-	-	-	-
Connoy	Gas Distribution Plant	E.0000004.084	MN - Service Retro Fit AG Prot	123	122	-	245	-	-	-	-
Connoy	Gas Distribution Plant	E.0000006.033	Southeast-Gas Main Relocation	-	2,519	-	2,519	-	-	-	-
Connoy	Gas Distribution Plant	E.0000006.039	Capitalized Locating Costs-Gas	-	53	0	53	-	-	-	-
Connoy	Gas Distribution Plant	E.0000006.105	CR 115 Main Relocation	(69,477)	-	-	(69,477)	-	-	-	-
Connoy	Gas Distribution Plant	E.0000007.032	NSPM Week 4 SES Accrual	-	-	2,174,638	2,174,638	-	-	-	-
Connoy	Gas Distribution Plant	E.0000007.075	ND/Gas/DIMP/Programmatic Main Repla	978,594	1,502,775	1,608,000	4,089,369	978,594	1,502,775	1,608,000	4,089,369
Connoy	Gas Distribution Plant	E.0000008.007	NW/Howard Lake Reinforcemnt	(32,570)	-	-	(32,570)	-	-	-	-
Connoy	Gas Distribution Plant	E.0000009.022	St Paul-Syst Reg & Mtr Station Inst	(58,919)	-	-	(58,919)	-	-	-	-
Connoy	Gas Distribution Plant	E.0000009.026	North Dakota -Sys Mtr & Reg In	-	257	-	257	-	257	-	257
Connoy	Gas Distribution Plant	E.0000009.027	Southeast-Sys Reg & Mtr Inst	-	(211)	(44)	(255)	-	-	-	-
Connoy	Gas Distribution Plant	E.0000009.091	Replace obsolete regulators -	10,140	-	-	10,140	-	-	-	-
Connoy	Gas Distribution Plant	E.0000043.001	MN/STP/Cty Rd B Repl-Rice-Hamline	128,625	15,010	-	143,635	-	-	-	-
Connoy	Gas Distribution Plant	E.0000053.001	ND/UND 6" HP Lateral Main	2,389,893	-	-	2,389,893	2,389,893	-	-	2,389,893
Connoy	Gas Distribution Plant	E.0000083.001	MN/SHV/Hodgson Rd/8in Reloc	1,669,572	17,481	-	1,687,053	-	-	-	-
Connoy	Gas Distribution Plant	E.0000092.001	MN/SHV/Victoria St N/6in reinfemt	1,375	-	-	1,375	-	-	-	-
Connoy	Gas Distribution Plant	E.0000114.001	MN/NFD/NFLD/I35 & TH19 Reloc	2,092	571	-	2,664	-	-	-	-
Connoy	Gas Distribution Plant	E.0000115.001	MN/REN/STP/Josephine Rd M008 Reinf	61,236	(56,241)	-	4,995	-	-	-	-
Connoy	Gas Distribution Plant	E.0000126.001	MN/GAS/ R4396 Move AboveGrade	123,719	-	-	123,719	-	-	-	-
Connoy	Gas Distribution Plant	E.0000126.002	ND/GAS/ R4646 Move Above Grade	49,507	1,237	-	50,744	49,507	1,237	-	50,744
Connoy	Gas Distribution Plant	E.0000126.003	ND/GAS/ R4647 Move Above Grade	131,368	735	-	132,104	131,368	735	-	132,104
Connoy	Gas Distribution Plant	E.0000126.004	ND/GAS/ R4305 Move Above Grade	-	24,548	-	24,548	-	24,548	-	24,548
Connoy	Gas Distribution Plant	E.0000126.005	ND/GAS/ R4649 Move Above Grade	-	46,321	-	46,321	-	46,321	-	46,321
Connoy	Gas Distribution Plant	E.0000126.006	ND/GAS/ R4653 Move Above Grade	-	63,455	-	63,455	-	63,455	-	63,455
Connoy	Gas Distribution Plant	E.0000126.007	ND/GAS/ R4658 Move Above Grade	-	195,225	-	195,225	-	195,225	-	195,225
Connoy	Gas Distribution Plant	E.0000126.008	Gas/MN/MHD/ Above Grade R4651	-	206,898	-	206,898	-	-	-	-
Connoy	Gas Distribution Plant	E.0000126.010	MN/GAS/R4396 Move Above Grade-Main	10,700	-	-	10,700	-	-	-	-
Connoy	Gas Distribution Plant	E.0000126.011	Gas/MN/MHD/ Above Grade R4650	-	55,919	-	55,919	-	-	-	-
Connoy	Gas Distribution Plant	E.0000126.012	MN/MHD/ Above Grade R4650/Main work	-	53,581	-	53,581	-	-	-	-
Connoy	Gas Distribution Plant	E.0000126.013	ND/GAS/ R4653MoveAboveGrade/Mains	-	183,989	-	183,989	-	183,989	-	183,989
Connoy	Gas Distribution Plant	E.0000126.014	ND/GAS/ R4658MoveAboveGrade/Mains	-	32,587	-	32,587	-	32,587	-	32,587
Connoy	Gas Distribution Plant	E.0000126.015	MN/MHD/R4656 Mains/17th & 9th	-	893	-	893	-	-	-	-
Connoy	Gas Distribution Plant	E.0000135.001	MN/SCL/REN/Division Street Reconstru	39,206	-	-	39,206	-	-	-	-

Witness	Functional Class	Project ID	Project Description	Total Company Unallocated			Grand Total	North Dakota Allocated			Grand Total
				2024	2025	2026		2024	2025	2026	
Connoy	Gas Distribution Plant	E.0000136.001	MN/SCL/StCloud Highbanks 12inSteel	1,674,502	-	-	1,674,502	-	-	-	-
Connoy	Gas Distribution Plant	E.0000138.001	ND/Fargo HP OPP & CV	-	-	8,197,870	8,197,870	-	-	8,197,870	8,197,870
Connoy	Gas Distribution Plant	E.0000138.003	ND/Fargo HP OPP Mains Install	-	175,667	-	175,667	-	175,667	-	175,667
Connoy	Gas Distribution Plant	E.0000146.001	MN/SCL/Watab Exposed River Renew	(38,409)	-	-	(38,409)	-	-	-	-
Connoy	Gas Distribution Plant	E.0000166.001	ND/FORK/INST/Grand Forks HP A Reinf	(57,717)	(20,958)	-	(78,675)	(57,717)	(20,958)	-	(78,675)
Connoy	Gas Distribution Plant	E.0000167.001	MN/NSPM/Mendota Sta/Replace Heater	(127,588)	-	-	(127,588)	-	-	-	-
Connoy	Gas Distribution Plant	E.0000191.001	ND/Relocate/ Station R4408	-	190,229	-	190,229	-	190,229	-	190,229
Connoy	Gas Distribution Plant	E.0000191.002	ND/Relocate/ Station R4408/Mains	-	80,281	-	80,281	-	80,281	-	80,281
Connoy	Gas Distribution Plant	E.0000202.002	NDGDOPS LeakSurvey Blkt Cap DR/Fr O	24,871	9,542	-	34,413	24,871	9,542	-	34,413
Connoy	Gas Distribution Plant	E.0000203.002	MNGDOPS LeakSurvey Blkt Cap DR/Fr O	128,584	48,906	-	177,490	-	-	-	-
Connoy	Gas Distribution Plant	E.0000225.001	MN/NWB/RENF/R400 Inlet Renf Ph.2	-	-	18,674,013	18,674,013	-	-	-	-
Connoy	Gas Distribution Plant	E.0000228.001	MN/STCL/2023 Reinf/Big Lake Reinfor	286,730	-	-	286,730	-	-	-	-
Connoy	Gas Distribution Plant	E.0000231.001	MN/MD/Brainerd HWY25 HP Steel Reloc	1,456,224	-	-	1,456,224	-	-	-	-
Connoy	Gas Distribution Plant	E.0000232.002	MNGDOPS Rsp to Emergey Blkt Cap DR/	98,851	48,295	-	147,146	-	-	-	-
Connoy	Gas Distribution Plant	E.0000233.002	NDGDOPS Rsp to Emergey Blkt Cap DR/	11,438	4,478	-	15,915	11,438	4,478	-	15,915
Connoy	Gas Distribution Plant	E.0000246.001	MN/NPT/CtgGrv/HadleyAve&IdealAve/RS	-	1,795,230	-	1,795,230	-	-	-	-
Connoy	Gas Distribution Plant	E.0000246.002	MN/NPT/CtgGrv/HadleyAve&IdealAve/NM	2,071,447	422,548	-	2,493,995	-	-	-	-
Connoy	Gas Distribution Plant	E.0000258.001	ND/NB/GF/Larimore Reinforcement	1,871,963	77,775	-	1,949,738	1,871,963	77,775	-	1,949,738
Connoy	Gas Distribution Plant	E.0000258.002	ND/GF/GAS/Larimore Reinf/Reg Stat	1,377,606	245,398	-	1,623,004	1,377,606	245,398	-	1,623,004
Connoy	Gas Distribution Plant	E.0000263.001	MN/NIS/RENV/Nisswa CR 13 6in Reloc	1,258,519	-	-	1,258,519	-	-	-	-
Connoy	Gas Distribution Plant	E.0000287.001	MN/VDH/NMR/RELO/WoodrgeDr/8000'-2in	532,831	-	-	532,831	-	-	-	-
Connoy	Gas Distribution Plant	E.0000296.001	MN/MD/NMR/RELO/CoRD12/5800ft 12in	4,822,606	(4,238)	-	4,818,368	-	-	-	-
Connoy	Gas Distribution Plant	E.0000300.001	MN/CAP/NMR/RENV/LincolnRd/4800ft4in	227,714	1,852	-	229,566	-	-	-	-
Connoy	Gas Distribution Plant	E.0000319.001	MN/SCL/RELO/2nd Ave S Sauk Rapids	1,251,185	470,414	-	1,721,599	-	-	-	-
Connoy	Gas Distribution Plant	E.0000334.001	MN/SCL/RELO/Clearwater Rd Relo	824,356	(6,634)	-	817,722	-	-	-	-
Connoy	Gas Distribution Plant	E.0000335.001	MN/BGL/RELO/BECKER/CO RD 73	1,000,184	(36,881)	-	963,303	-	-	-	-
Connoy	Gas Distribution Plant	E.0000336.001	MN/SCL/RENF/3rd St N	-	2,735,702	-	2,735,702	-	-	-	-
Connoy	Gas Distribution Plant	E.0000337.001	MN/FRL/NMR/RELO/TH 97/9000ft 4in	-	-	718,651	718,651	-	-	-	-
Connoy	Gas Distribution Plant	E.0000338.001	MN/NSPM/H005/R398 RENEWAL - RS	-	390,857	-	390,857	-	-	-	-
Connoy	Gas Distribution Plant	E.0000338.002	MN/NSPM/H005/R398 RENEWAL - Mains	-	168,913	-	168,913	-	-	-	-
Connoy	Gas Distribution Plant	E.0000341.001	MN/WTT/RENV/MNTRS/JeffersonAve DIMP	498,187	(5,715)	-	492,472	-	-	-	-
Connoy	Gas Distribution Plant	E.0000342.001	MN/FRL/NMR/RENF/240thSt/12000ft 8in	1,698,421	1,729	-	1,700,150	-	-	-	-
Connoy	Gas Distribution Plant	E.0000343.001	MN/FRL/NMR/RENF/8th St/5200ft 6in	809,578	(20,077)	-	789,501	-	-	-	-
Connoy	Gas Distribution Plant	E.0000344.001	MN/FRL/NMR/RENF/202nd St/7600ft 4in	781,655	-	-	781,655	-	-	-	-
Connoy	Gas Distribution Plant	E.0000351.001	MN/PRT/RELO/Sherburne CR 28 Recon	2,702,758	3,796	-	2,706,554	-	-	-	-
Connoy	Gas Distribution Plant	E.0000355.001	MN/SCL/RELO/University Dr Relo	617,556	-	-	617,556	-	-	-	-
Connoy	Gas Distribution Plant	E.0000358.001	MN/STP/NMR/RELO/Robert St	-	2,024,011	-	2,024,011	-	-	-	-
Connoy	Gas Distribution Plant	E.0000359.001	ND/FGO/DC/GD/S Woodcrest Dr N/Recon	929,085	-	-	929,085	929,085	-	-	929,085
Connoy	Gas Distribution Plant	E.0000363.001	MN/BAX/RELO/Forestview Dr Relo PH2	162,053	(4,068)	-	157,984	-	-	-	-
Connoy	Gas Distribution Plant	E.0000372.001	MN/WBL/RELO-TL0215/Hugo Line	-	2,447,253	-	2,447,253	-	-	-	-
Connoy	Gas Distribution Plant	E.0000372.002	MN/WBL/RELO-TL0215/Hugo Line RS 1	-	102,842	-	102,842	-	-	-	-
Connoy	Gas Distribution Plant	E.0000372.003	MN/WBL/RELO-TL0215/Hugo Line RS 2	-	33,701	-	33,701	-	-	-	-
Connoy	Gas Distribution Plant	E.0000403.001	MN/NEW/IGH/INST/117th St Recon	-	597,963	-	597,963	-	-	-	-
Connoy	Gas Distribution Plant	E.0000409.002	ND/FGO/2024 HoraceHP Extension RS	-	-	321,205	321,205	-	-	321,205	321,205
Connoy	Gas Distribution Plant	E.0000409.003	ND/FGO/2024 HoraceHP Extension Main	3,036,672	330,221	-	3,366,894	3,036,672	330,221	-	3,366,894
Connoy	Gas Distribution Plant	E.0000409.004	ND/FGO/2024 HoraceHP Ext Tie in	56,973	19	-	56,992	56,973	19	-	56,992
Connoy	Gas Distribution Plant	E.0000412.001	ND/FARG/INST/Horace/RiversEdge2nd	276,645	-	-	276,645	276,645	-	-	276,645
Connoy	Gas Distribution Plant	E.0000420.001	MN/SCL/RENF/St Cloud SC Mains	-	(34,266)	-	640,314	-	-	-	-
Connoy	Gas Distribution Plant	E.0000424.001	MN/SCL/RENF/St Cloud CR1 Reinf	-	99,548	-	99,548	-	-	-	-
Connoy	Gas Distribution Plant	E.0000463.001	MN/MPW/RELO/Prosperity Rd	-	496,486	-	496,486	-	-	-	-
Connoy	Gas Distribution Plant	E.0000465.001	MN/SPP/RBLD/MRG/R6000&MS Retire	-	8,318	-	8,318	-	-	-	-
Connoy	Gas Distribution Plant	E.0000465.002	MN/SPP/RENV/MRG Main Renewal	-	1,298,360	-	1,298,360	-	-	-	-
Connoy	Gas Distribution Plant	E.0000465.003	MN/SPP/INST/MRG/Meter Set Install	-	216,086	-	216,086	-	-	-	-
Connoy	Gas Distribution Plant	E.0000467.001	MN/NEW/WDB/RELO/Dale Rd Recon	-	552,343	-	552,343	-	-	-	-
Connoy	Gas Distribution Plant	E.0000469.001	MN/NEW/EGN/INST/Dodd&RichValleyBlv	-	584,585	-	584,585	-	-	-	-
Connoy	Gas Distribution Plant	E.0000473.001	MN/SCLD/SCL/RELO/Pan Park Phase 4	-	1,268,597	-	1,268,597	-	-	-	-
Connoy	Gas Distribution Plant	E.0000475.001	ND/FAR/REIN/CARGIL RF	-	-	1,441,783	1,441,783	-	-	1,441,783	1,441,783
Connoy	Gas Distribution Plant	E.0000480.001	MN/WYO/NBR/RELO/NBR CSAH 30 Relo	-	524,658	-	524,658	-	-	-	-
Connoy	Gas Distribution Plant	E.0000500.001	MN/RED/RDW/RELO/MissBlufflandTrail	-	441,585	-	441,585	-	-	-	-
Connoy	Gas Distribution Plant	E.0000502.001	MN/RSTR/STP/RELO/University Ave	-	-	1,951,556	1,951,556	-	-	-	-
Connoy	Gas Distribution Plant	E.0000503.001	MN/BRAI/BRD/RELO/Brainerd HWY 210	-	747,054	-	747,054	-	-	-	-
Connoy	Gas Distribution Plant	E.0000504.001	MN/SCLD/FLY/RELO/Foley 4th Ave N	-	746,147	-	746,147	-	-	-	-
Connoy	Gas Distribution Plant	E.0000505.001	MN/WBL/MNV/RELO/Bronson Dr Relo	-	1,710,286	-	1,710,286	-	-	-	-
Connoy	Gas Distribution Plant	E.0000507.001	ND/FARG/INST/Divers/Sauvageau Main	-	1,169,730	-	1,169,730	-	1,169,730	-	1,169,730
Connoy	Gas Distribution Plant	E.0000508.001	MN/FAIR/NFD/RELO/Wall Street	-	533,740	-	533,740	-	-	-	-
Connoy	Gas Distribution Plant	E.0000509.001	MN/SCLD/SRP/2nd Ave S Ph II - Main	-	567,109	-	567,109	-	-	-	-

Witness	Functional Class	Project ID	Project Description	Total Company Unallocated				North Dakota Allocated			
				2024	2025	2026	Grand Total	2024	2025	2026	Grand Total
Connoy	Gas Distribution Plant	E.0000509.002	MN/SCLD/SRP/2nd Ave S Ph II - Reg	-	401,747	-	401,747	-	-	-	-
Connoy	Gas Distribution Plant	E.0000514.001	MN/FARG/MHD/RELO/13th St & 12th Av	-	734,569	-	734,569	-	-	-	-
Connoy	Gas Distribution Plant	E.0000516.001	ND/FARG/RELO/GD/2801 Maple St N	-	372,072	-	372,072	-	372,072	-	372,072
Connoy	Gas Distribution Plant	E.0000517.001	MN/SCLD/SAR/RELO/Sartell 1st Ave N	-	849,639	-	849,639	-	-	-	-
Connoy	Gas Distribution Plant	E.0000522.001	MN/FAIR/SCR/RELO/Main St & Park St	-	378,866	-	378,866	-	-	-	-
Connoy	Gas Distribution Plant	E.0000527.001	MN/WBL/LKL/RELO/Omaha Ave N Recon	-	724,196	-	724,196	-	-	-	-
Connoy	Gas Distribution Plant	E.0000528.001	MN/WBL/LKL/RELO/Nolan Ave N	-	648,408	-	648,408	-	-	-	-
Connoy	Gas Distribution Plant	E.0000529.001	MN/WYO/FRL/RELO/North Shore Trl Rec	-	1,869,777	-	1,869,777	-	-	-	-
Connoy	Gas Distribution Plant	E.0000532.001	ND/FGO/REN/HBFG System	-	-	6,554,985	6,554,985	-	-	6,554,985	6,554,985
Connoy	Gas Distribution Plant	E.0000535.001	MN/WIN/WNA/RELO/West Broadway St.	-	523,320	-	523,320	-	-	-	-
Connoy	Gas Distribution Plant	E.0000538.001	MN/SCLD/WPK/RELO/Waite Park	-	466,760	-	466,760	-	-	-	-
Connoy	Gas Distribution Plant	E.0000539.001	ND/FARG/RELO/2802 EVERGREEN RD N	-	302,997	-	302,997	-	302,997	-	302,997
Connoy	Gas Distribution Plant	E.0000540.001	ND/FARG/RELO/WESTWOOD RECON PH1	-	349,076	-	349,076	-	349,076	-	349,076
Connoy	Gas Distribution Plant	E.0000540.002	ND/FARG/RELO/WESTWOOD RECON PH2	-	23,067	-	23,067	-	23,067	-	23,067
Connoy	Gas Distribution Plant	E.0000542.001	MN/FARG/RENO/WELM ST & RIVER DR S	-	466,640	-	466,640	-	-	-	-
Connoy	Gas Distribution Plant	E.0000543.001	MN/FARG/RELO/18TH ST & 12TH AVE S	-	251,333	-	251,333	-	-	-	-
Connoy	Gas Distribution Plant	E.0000558.001	MN/NEW/WDB/RELO/StrRdgPkwy&CSAH18	-	-	349,566	349,566	-	-	-	-
Connoy	Gas Distribution Plant	E.0000566.001	MN/NEW/WDB/RELO/Radio Dr WDB	-	-	564,000	564,000	-	-	-	-
Connoy	Gas Distribution Plant	E.0000567.001	MN/NEW/IGH/RELO/DickmanTrl&71stSt	-	-	531,899	531,899	-	-	-	-
Connoy	Gas Distribution Plant	E.0010001.001	MN - Gas New Mains Blanket	5,070,730	5,454,822	6,535,037	17,060,590	-	-	-	-
Connoy	Gas Distribution Plant	E.0010001.002	MN - Gas New Services Blanket	9,482,819	9,636,729	10,009,869	29,129,417	-	-	-	-
Connoy	Gas Distribution Plant	E.0010001.003	MN - Gas New Business WCF	-	(0)	2,592,000	2,592,000	-	-	-	-
Connoy	Gas Distribution Plant	E.0010001.004	MN/Meter Module Meter Exchange	7,262,588	6,922,788	-	14,185,376	-	-	-	-
Connoy	Gas Distribution Plant	E.0010002.001	ND - Gas New Mains Blanket	3,162,778	1,991,810	4,129,362	9,283,949	3,162,778	1,991,810	4,129,362	9,283,949
Connoy	Gas Distribution Plant	E.0010002.002	ND - Gas New Services Blanket	4,365,683	3,292,222	4,104,988	11,762,893	4,365,683	3,292,222	4,104,988	11,762,893
Connoy	Gas Distribution Plant	E.0010002.003	ND - Gas New Business WCF	-	-	725,000	725,000	-	-	725,000	725,000
Connoy	Gas Distribution Plant	E.0010002.004	ND/Meter Module Meter Exchanges	2,736,440	602,455	-	3,338,895	2,736,440	602,455	-	3,338,895
Connoy	Gas Distribution Plant	E.0010006.001	MN - Gas Main Relocations Blanket	9,134,574	10,038,803	9,863,459	29,036,836	-	-	-	-
Connoy	Gas Distribution Plant	E.0010006.002	MN - Gas Mandates WCF	-	(0)	14,725,000	14,725,000	-	-	-	-
Connoy	Gas Distribution Plant	E.0010007.001	ND - Gas Main Relocations Blanket	3,346,938	1,012,551	2,321,467	6,680,956	3,346,938	1,012,551	2,321,467	6,680,956
Connoy	Gas Distribution Plant	E.0010011.001	MN - Gas Main Renewal Blanket	1,919,357	931,756	2,073,905	4,925,019	-	-	-	-
Connoy	Gas Distribution Plant	E.0010011.002	MN - Gas Service Renewal Blanket	3,327,509	4,314,067	3,322,758	10,964,335	-	-	-	-
Connoy	Gas Distribution Plant	E.0010011.003	MN - Programmatic Main Replacement	5,034,900	3,523,982	7,899,244	16,458,127	-	-	-	-
Connoy	Gas Distribution Plant	E.0010011.004	Programmatic Main Replacement - Ser	2,897,979	5,637,331	6,957,453	15,492,763	-	-	-	-
Connoy	Gas Distribution Plant	E.0010011.005	NSPM Install 6" and 4" Dist. Valves	950,971	581,995	796,148	2,329,114	-	-	-	-
Connoy	Gas Distribution Plant	E.0010011.008	MN/Inside Meter Move-out Purchase	-	165,001	772,410	937,411	-	-	-	-
Connoy	Gas Distribution Plant	E.0010011.009	MN/Inside Meter Move-out Svc Renewa	731,002	1,528,471	3,515,199	5,774,672	-	-	-	-
Connoy	Gas Distribution Plant	E.0010011.010	ND/Inside Meter Move-out Purchase	-	38,923	58,000	96,923	-	38,923	58,000	96,923
Connoy	Gas Distribution Plant	E.0010011.011	ND/Inside Meter Move-out Svc Renewa	378,493	116,989	218,000	713,482	378,493	116,989	218,000	713,482
Connoy	Gas Distribution Plant	E.0010011.012	MN/GDIST/NSPM Casings Renewal Progr	-	2,502,055	5,000,000	7,502,055	-	-	-	-
Connoy	Gas Distribution Plant	E.0010011.013	MN/R&R/Distribution Isolation Valve	-	106	-	106	-	-	-	-
Connoy	Gas Distribution Plant	E.0010011.014	MN/R&R/Copper Service Renewal	775	(16,450)	-	(15,675)	-	-	-	-
Connoy	Gas Distribution Plant	E.0010011.016	MN Gas Cathodic Protection Blanket	345,095	287,265	-	632,360	-	-	-	-
Connoy	Gas Distribution Plant	E.0010011.019	NSM-MN-Gas-Locates	1,016,203	137,758	648,000	1,801,961	-	-	-	-
Connoy	Gas Distribution Plant	E.0010011.020	NSM-MN-GasDist-Mixed-OQ	298,918	248,426	-	547,344	-	-	-	-
Connoy	Gas Distribution Plant	E.0010011.021	NSM-MN-GasDist-Mixed-OQ-GER	12,178	20,826	-	33,004	-	-	-	-
Connoy	Gas Distribution Plant	E.0010012.001	ND - Gas Main Renewal Blanket	1,132,403	1,774,352	1,769,000	4,675,755	1,132,403	1,774,352	1,769,000	4,675,755
Connoy	Gas Distribution Plant	E.0010012.002	ND - Gas Service Renewal Blanket	1,069,123	1,205,736	928,626	3,203,485	1,069,123	1,205,736	928,626	3,203,485
Connoy	Gas Distribution Plant	E.0010012.004	ND Gas Cathodic Protection Blanket	-	28,609	-	28,609	-	28,609	-	28,609
Connoy	Gas Distribution Plant	E.0010012.005	ND - Gas Service Cutoff Blanket	-	3,044	6	3,050	-	3,044	6	3,050
Connoy	Gas Distribution Plant	E.0010012.006	NSM-ND-Gas-Locates	123,530	91,255	126,000	340,785	123,530	91,255	126,000	340,785
Connoy	Gas Distribution Plant	E.0010012.007	NSM-ND-GasDist-Mixed-OQ	115,985	63,142	-	179,127	115,985	63,142	-	179,127
Connoy	Gas Distribution Plant	E.0010012.008	NSM-ND-GasDist-Mixed-OQ-GER	-	1,444	2,086	3,530	-	1,444	2,086	3,530
Connoy	Gas Distribution Plant	E.0010016.001	MN - Gas Main Reinforcements Blanke	1,794,480	1,400,315	1,706,763	4,901,558	-	-	-	-
Connoy	Gas Distribution Plant	E.0010017.001	ND - Gas Main Reinforcements Blanke	304,883	728,133	498,689	1,531,705	304,883	728,133	498,689	1,531,705
Connoy	Gas Distribution Plant	E.0010033.007	MN/NW/Sartell/Sartell High School	(134,951)	-	-	(134,951)	-	-	-	-
Connoy	Gas Distribution Plant	E.0010033.009	MN/STC/2019 Jefferson Blvd Reinf	(1,330)	-	-	(1,330)	-	-	-	-
Connoy	Gas Distribution Plant	E.0010033.015	MN/SE/ML/CSAH 27 Madison Lake Recon	-	156	-	156	-	-	-	-
Connoy	Gas Distribution Plant	E.0010033.024	MN/NPT/CTG/M030 System Replacement	142,763	6,215	-	148,978	-	-	-	-
Connoy	Gas Distribution Plant	E.0010033.031	ND/Saint Michael IP Reinforcement	-	545,065	-	545,065	-	-	-	-
Connoy	Gas Distribution Plant	E.0010034.006	ND/WFGO/32nd Ave S Reinforcement	(3,658)	-	-	(3,658)	(3,658)	-	-	(3,658)
Connoy	Gas Distribution Plant	E.0010034.007	ND/FRG/GAS/Fargo HP Distribution Li	917	157	-	1,073	917	157	-	1,073
Connoy	Gas Distribution Plant	E.0010038.030	MN/WBL/Stillwater/Cty Rd 5 relocate	(7,336)	-	-	(7,336)	-	-	-	-
Connoy	Gas Distribution Plant	E.0010038.035	MN/BRD/County Rd 13 Relo Phase 2	-	(161)	-	(161)	-	-	-	-
Connoy	Gas Distribution Plant	E.0010038.046	MN/STP/Recon/Cleveland Ave	(5,478)	-	-	(5,478)	-	-	-	-
Connoy	Gas Distribution Plant	E.0010038.048	MN/Redwing -Service Controls Upgrad	-	(7,966)	-	(7,966)	-	-	-	-

Witness	Functional Class	Project ID	Project Description	Total Company Unallocated				North Dakota Allocated			
				2024	2025	2026	Grand Total	2024	2025	2026	Grand Total
Connoy	Gas Distribution Plant	E.0010038.053	MN/NSPM/METRO/GOLD LINE RELOC PROG	(22,134)	4,185	-	(17,950)	-	-	-	-
Connoy	Gas Distribution Plant	E.0010038.062	MN/NW/STC/REL/CLEAR LAKE LINE-A	160,165	-	-	160,165	-	-	-	-
Connoy	Gas Distribution Plant	E.0010038.065	MN/STP/Larpenteur Ave E/2800ft 8in	3,749	(714)	-	3,036	-	-	-	-
Connoy	Gas Distribution Plant	E.0010038.066	MN/WATERTOWN/ST BONIFACIOUS CONFLIC	-	1,343	-	1,343	-	-	-	-
Connoy	Gas Distribution Plant	E.0010038.068	MN/STC/ISANTI/COUNTY 5/RELOCATION	12,735	-	-	12,735	-	-	-	-
Connoy	Gas Distribution Plant	E.0010038.069	MNRDW/2023 Road Reconstruction/E 7t	9	838	-	847	-	-	-	-
Connoy	Gas Distribution Plant	E.0010038.070	MN/New Brighton/H005 Old HWY 8 Relo	32,512	-	-	32,512	-	-	-	-
Connoy	Gas Distribution Plant	E.0010038.074	MN/BAT/Co Rd 65\18400ft 4in relocat	(257)	-	-	(257)	-	-	-	-
Connoy	Gas Distribution Plant	E.0010038.075	MN/Ga Dist/NWB/Old Highway 8/7400ft	(11,640)	-	-	(11,640)	-	-	-	-
Connoy	Gas Distribution Plant	E.0010039.004	ND/FGO/Diversion Channel Relocation	(4,946,762)	(9,624)	-	(4,956,387)	(4,946,762)	(9,624)	-	(4,956,387)
Connoy	Gas Distribution Plant	E.0010039.005	MN/FARG/MHD/RELO/16th St & 9th Ave	-	309,895	-	309,895	-	-	-	-
Connoy	Gas Distribution Plant	E.0010039.006	ND/FGO/RELO/7th ST & 10th Ave	-	317,272	-	317,272	-	317,272	-	317,272
Connoy	Gas Distribution Plant	E.0010039.007	ND/FGO/RELO/9th St & 9th Ave	-	244,233	-	244,233	-	244,233	-	244,233
Connoy	Gas Distribution Plant	E.0010039.008	ND/FGO/RELO/32nd Ave & 45th St	-	25,175	-	25,175	-	25,175	-	25,175
Connoy	Gas Distribution Plant	E.0010043.002	MN/STP/Forest St Bridge Xing	-	3,274,939	-	3,274,939	-	-	-	-
Connoy	Gas Distribution Plant	E.0010043.019	MN - Programmatic Main Replacements	22,562,066	13,113,989	13,587,753	49,263,808	-	-	-	-
Connoy	Gas Distribution Plant	E.0010043.026	MN/GDIST/NSPM Casings Renewal Progr	3,839,011	20,915	-	3,859,926	-	-	-	-
Connoy	Gas Distribution Plant	E.0010043.028	MN/NSPM-St Cloud/ Renew 8 inch Dist	-	5,760	-	5,760	-	-	-	-
Connoy	Gas Distribution Plant	E.0010043.033	MN/STCL/2023 Recon/Division Street	779,660	-	-	779,660	-	-	-	-
Connoy	Gas Distribution Plant	E.0010043.036	MN/RICE ST/Replace F16BBL Gauges	-	24,686	-	24,686	-	-	-	-
Connoy	Gas Distribution Plant	E.0010043.037	MN/NSPM/TL02051/MAOP12"DIST Tie-Ins	-	-	4,113,227	4,113,227	-	-	-	-
Connoy	Gas Distribution Plant	E.0010043.038	MN/TIMP Assess Sleeve Repair/DIST	419,775	-	-	419,775	-	-	-	-
Connoy	Gas Distribution Plant	E.0010044.002	ND/Programmatic Main Replacements	3,897,363	686,859	-	4,584,222	3,897,363	686,859	-	4,584,222
Connoy	Gas Distribution Plant	E.0010044.003	ND/Grand Forks/EV7523 Replacement	247,250	(3,043)	-	244,207	247,250	(3,043)	-	244,207
Connoy	Gas Distribution Plant	E.0010044.004	ND/GAS/R4645 Move Above Grade/Mains	292,992	-	-	292,992	292,992	-	-	292,992
Connoy	Gas Distribution Plant	E.0010044.005	ND/GAS/R4644 Move Above Grade Mains	44,458	-	-	44,458	44,458	-	-	44,458
Connoy	Gas Distribution Plant	E.0010048.005	MN/Princeton/2019 Reinforcement	(37,869)	-	-	(37,869)	-	-	-	-
Connoy	Gas Distribution Plant	E.0010048.015	MN/STP/RSV/R037 Reg Rebuild - Main	-	109,971	-	109,971	-	-	-	-
Connoy	Gas Distribution Plant	E.0010048.027	MN/NW/STC/SAUK RAPIDS/MGSL RNFC	(9)	-	-	(9)	-	-	-	-
Connoy	Gas Distribution Plant	E.0010048.031	MN/NPT/2022 Reinforcement/Robert S	177,848	-	-	177,848	-	-	-	-
Connoy	Gas Distribution Plant	E.0010048.032	MN/WBL/Buffalo St Reinforcement	-	1,382	-	1,382	-	-	-	-
Connoy	Gas Distribution Plant	E.0010048.034	MN/NPT/2022 Reinforcement/Woodbury	(3,502)	(1,429)	-	(4,930)	-	-	-	-
Connoy	Gas Distribution Plant	E.0010048.036	MN/WBL/Lake Ave/3300ft 6in reinforc	(6,569)	-	-	(6,569)	-	-	-	-
Connoy	Gas Distribution Plant	E.0010049.002	ND/Grand Forks/R-4715 - HP Pipeline	-	-	10,410,816	10,410,816	-	10,410,816	-	10,410,816
Connoy	Gas Distribution Plant	E.0010049.004	ND/Horace/Reinforcement/64th ave 6"P	54,939	-	-	54,939	54,939	-	-	54,939
Connoy	Gas Distribution Plant	E.0010053.034	MN/WDB/R541/Woodlane Dr&Valley Cree	-	10,282	-	10,282	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.005	MN/Sauk Rapids\ 2nd Ave S AG Reg	23,417	-	-	23,417	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.006	MN/NW-STCloud/Montrose/Upgrading R1	(14,366)	14,353	-	(13)	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.008	MN/Mendota Heights/R359 Controller	(295)	-	-	(295)	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.028	MN/Delano/Convert/ Install TBS-Reg	(130,723)	433,947	-	303,224	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.032	MN/STP/ RSV/ R059 Reg Station Rebuil	-	(5,106)	-	(5,106)	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.033	MN/Delano Convert Inst TBS-Reg Stat	(8,193)	-	-	(8,193)	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.035	MN/NPT/MPW/ M024 Retirement	-	61	-	61	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.036	MN/NPT/WSP/R361 Reg Station Rebuild	1,436,731	(296,951)	-	1,139,779	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.037	MN/STP/RSV/R037 Reg Rebuild	-	57,188	-	57,188	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.038	MN/STP/STP/R378 Reg Rebuild	-	335,302	-	335,302	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.040	MN/NPT/MEH/R365 Building Rebuild	(254,118)	-	-	(254,118)	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.041	MN/NPT/CTG/M030 System Reg	-	258,526	-	258,526	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.047	MN/NW/Reinforcemnt/STC/35thStNE Reg	(683,227)	-	-	(683,227)	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.049	NSPM Reg Stations - Pilot Heater In	286	-	-	286	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.051	MN/STP/County Rd B Replace-Rice to	97,979	-	-	97,979	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.058	MN/North St Paul/Henry and County B	-	(0)	-	(0)	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.060	MN/WBL/SHV/R398 Block Valve Replace	-	1,502	-	1,502	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.061	MN/New Brighton/H005 Old HWY 8 Relo	(15,516)	-	-	(15,516)	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.062	MN/STP/R410 Pilot Heater Replacemen	11,685	-	-	11,685	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.063	MN/STP/R537 Pilot Heater Replacemen	-	14,939	-	14,939	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.067	MN/NSPM/TL0209/ECL/MAOP/Casing-Reg	-	(6,056)	-	(6,056)	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.069	MN/RW/R4673 Replacement Due To Corr	7,342	-	-	7,342	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.073	MN/PRT/RBLD Princeton 3in Valve Rpl	-	(1,012)	-	(1,012)	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.075	MN/SCL/UPGD/Shecro Flow Reading	-	21,527	-	21,527	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.076	MN/NEW/IGH/RBLD/LakeCity TBS 5Yr TD	19,883	-	-	19,883	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.077	MN/NW/Sartell/Sartell HS Reg Sta	129,238	(3,578)	-	125,660	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.082	MN/NW//STC/R4500 INSTALL	649,585	-	-	649,585	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.083	MN/MDEL/SML/UPGD/R0119 Stat Rplce	-	139,513	-	139,513	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.085	MN/RSV/RENW/MNV/R502 rebuild	-	98,735	-	98,735	-	-	-	-
Connoy	Gas Distribution Plant	E.0010075.086	MN/RSTR/MEH/RBLD/MENDOTA STA/R358	-	151,804	-	151,804	-	-	-	-

Witness	Functional Class	Project ID	Project Description	Total Company Unallocated				North Dakota Allocated			
				2024	2025	2026	Grand Total	2024	2025	2026	Grand Total
Connoy	Gas Distribution Plant	E.0010076.009	ND/Gas/Grand Forks- HP System TBS o	-	95,356	-	95,356	-	95,356	-	95,356
Connoy	Gas Distribution Plant	E.0010076.013	ND/FRG/GAS/New Regulator Station	1,163	-	-	1,163	1,163	-	-	1,163
Connoy	Gas Distribution Plant	E.0010076.015	ND/FGO/Diversion Channel Reg Stat	140,605	-	-	140,605	140,605	-	-	140,605
Connoy	Gas Distribution Plant	E.0010076.016	ND/Gas/Grand Forks- HP TBS odorizer	-	201,786	-	201,786	-	201,786	-	201,786
Connoy	Gas General Plant	A.0003000.781	WLG Tool Blanket	-	243,000	100,000	343,000	-	28,542	11,745	40,287
Connoy	Gas General Plant	A.0005014.163	MN Gas General Office Equip	-	1,409,970	-	1,409,970	-	165,608	-	165,608
Connoy	Gas General Plant	A.0006059.009	MN-Dist Gas Tools and Equip	1,964,289	432,737	538,228	2,935,253	227,912	50,827	63,218	341,957
Connoy	Gas General Plant	A.0006059.010	ND-Dist Dist Tools and Equip	80,923	105,559	124,945	311,427	9,389	12,398	14,675	36,463
Connoy	Gas General Plant	A.0006059.461	MN Install Gas Communication E	-	(2,116)	-	(2,116)	-	(249)	-	(249)
Connoy	Gas General Plant	A.0006059.516	NSPM-Gas OT Cyber Security	-	11,356	-	11,356	-	1,334	-	1,334
Connoy	Gas General Plant	A.0006059.523	MN-Gas Tools & Equip	384,543	124,634	624,889	1,134,066	44,618	14,639	73,396	132,653
Connoy	Gas General Plant	E.0000024.014	NSPM Comm Equip - Dist Meter/R	-	9,194	-	9,194	-	1,080	-	1,080
Connoy	Gas General Plant	E.0000068.004	MN/Wescott/PA System	502,675	-	-	502,675	58,324	-	-	58,324
Connoy	Gas General Plant	E.0000068.006	MN/Wescott/Instrument Air Communica	330,026	58,112	-	388,137	38,292	6,826	-	45,118
Connoy	Gas General Plant	E.0000138.002	ND/Fargo HP OPP/RTU/Comms	-	143,796	-	143,796	-	16,890	-	16,890
Connoy	Gas General Plant	E.0000201.002	MN - Gas Simulator Hardware-Cap	192,554	4,596	-	197,151	22,342	540	-	22,882
Connoy	Gas General Plant	E.0000246.003	MN/HST/NPT-592 Langdon TBS/ERX	-	7,303	-	7,303	-	858	-	858
Connoy	Gas General Plant	E.0000258.003	ND/GF/GAS/Larimore Reinf/Comms	-	16,223	-	16,223	-	1,905	-	1,905
Connoy	Gas General Plant	E.0000338.003	MN/NSPM/WBL/H005/R398 RENEWAL - ERX	-	5,011	-	5,011	-	589	-	589
Connoy	Gas General Plant	E.0000357.001	MN/Honeywell SCBA unit replacement	-	404,072	-	404,072	-	47,460	-	47,460
Connoy	Gas General Plant	E.0000372.004	MN/WBL/RELO/TL0215/HugoLineERX/Comm	-	6,016	-	6,016	-	707	-	707
Connoy	Gas General Plant	E.0000409.001	ND/FGO/2024 HoraceHP ExtensionComms	-	12,063	-	12,063	-	1,417	-	1,417
Connoy	Gas General Plant	E.0000486.003	MN/STP/AMLD/Unit Purchases	-	-	2,400,000	2,400,000	-	-	281,892	281,892
Connoy	Gas General Plant	E.0010023.001	MN - Gas Communication Equip. Blank	-	2,797	-	2,797	-	329	-	329
Connoy	Gas General Plant	E.0010023.002	MN/Meter Module Replacement	27,220,142	11,210,166	-	38,430,307	3,158,299	1,316,690	-	4,474,989
Connoy	Gas General Plant	E.0010024.002	ND/Meter Module Replacement	3,283,642	1,695,595	-	4,979,237	380,994	199,156	-	580,151
Connoy	Gas General Plant	E.0010053.006	NSPM/GDIST/PRESSURE MONITOR ERXs MN	35,417	104,357	152,775	292,548	4,109	12,257	17,944	34,311
Connoy	Gas General Plant	E.0010053.015	MN/EOL RTU Replacement	-	804,847	1,913,660	2,718,507	-	94,533	224,769	319,302
Connoy	Gas General Plant	E.0010053.018	MN/Pine Bend RNG Interconnect Proj	(392,172)	-	-	(392,172)	(45,503)	-	-	(45,503)
Connoy	Gas General Plant	E.0010053.019	MN/NSPM/TL0209/ECL/MAOPCasg Reg-Com	6,305	-	-	6,305	732	-	-	732
Connoy	Gas General Plant	E.0010053.020	MN/STP/CntyRd B Repl-Rice-Haml-Comm	36,741	-	-	36,741	4,263	-	-	4,263
Connoy	Gas General Plant	E.0010053.021	MN/NW/NewMain/Sherco ElecPlant-Comm	32,600	-	-	32,600	3,783	-	-	3,783
Connoy	Gas General Plant	E.0010053.022	MN/Becker/ Big Lake Entitlement	4,417	-	-	4,417	513	-	-	513
Connoy	Gas General Plant	E.0010053.025	MN/NW/Reinf/STC/R4500/COMMS	6,025	-	-	6,025	699	-	-	699
Connoy	Gas General Plant	E.0010053.026	MN/BRD/UPGD/BR6 ERX Replace/Comms	14,411	-	-	14,411	1,672	-	-	1,672
Connoy	Gas General Plant	E.0010053.027	MN/NW/Sartell/SartellHS RegSta/Comm	3,556	-	-	3,556	413	-	-	413
Connoy	Gas General Plant	E.0010053.030	MN//SPI/SpicerDRS ERX Instl/Comms	-	6,397	-	6,397	-	751	-	751
Connoy	Gas General Plant	E.0010053.031	MN/MDEL/BRV/Blackdog - RTU RPL	-	176,283	-	176,283	-	20,705	-	20,705
Connoy	Gas General Plant	E.0010053.032	MN/RED/RDW/PIIC-RTU RPL/Comms	-	187,761	-	187,761	-	22,053	-	22,053
Connoy	Gas General Plant	E.0010053.035	MN/SCL/R4352 ERX Replacement	2,527	7,752	-	10,279	293	911	-	1,204
Connoy	Gas General Plant	E.0010053.036	MN/NEWCTG//Goebel Farms-RTU RPL	-	181,908	-	181,908	-	21,366	-	21,366
Connoy	Gas General Plant	E.0010053.037	MN/WYO/TYF/R493 TaylorsFalls/RTU RPL	-	179,100	-	179,100	-	21,036	-	21,036
Connoy	Gas General Plant	E.0010054.003	NSPM/GDIST/PRESSURE Monitor ERXs ND	5,892	-	-	5,892	684	-	-	684
Connoy	Gas General Plant	E.0010054.004	ND/FGO/Diversion Channel Relo/COMMS	-	9,741	-	9,741	-	1,144	-	1,144
Connoy	Gas General Plant	E.0010054.005	ND/GF/INSTL/RS 4495 ERX/Comms	-	6,462	-	6,462	-	759	-	759
Connoy	Gas General Plant	E.0010080.052	MN/Wescott Admin/IT Equipment	-	114,440	-	114,440	-	13,441	-	13,441
Connoy	Gas Intangible Plant	A.0006059.546	MN/Wescott/Integrity Verification M	48,451	-	-	48,451	5,622	-	-	5,622
Connoy	Gas Intangible Plant	D.0000204.002	MN/Landbase & GPS ConflationProject	-	-	37,977	37,977	-	-	4,461	4,461
Connoy	Gas Intangible Plant	D.0001855.001	MN/Gas GPS Data Model Project	-	39	-	39	-	5	-	5
Connoy	Gas Intangible Plant	E.0000201.003	MN - Gas Simulator Software-Cap-Rev	1,008,189	-	-	1,008,189	116,978	-	-	116,978
Connoy	Gas Manufactured Production Plant	A.0002345.001	SPG Emergent Project	-	407,178	691,132	1,098,310	-	56,910	96,597	153,508
Connoy	Gas Manufactured Production Plant	A.0002345.004	SPG C302 Compressor Rebuild	-	236,269	-	236,269	-	33,023	-	33,023
Connoy	Gas Manufactured Production Plant	A.0002345.005	SPG - SLFRD1 Mounding Fire Prot -29	-	-	350,000	350,000	-	-	48,918	48,918
Connoy	Gas Manufactured Production Plant	A.0002345.006	SPG - Sec Instru Air Comp -28981	-	-	504,876	504,876	-	-	70,565	70,565
Connoy	Gas Manufactured Production Plant	A.0002345.008	SPG - Heated Safety Shower-29039	-	-	35,063	35,063	-	-	4,901	4,901
Connoy	Gas Manufactured Production Plant	A.0002346.001	MPG Emergent Project	-	151,879	593,254	745,134	-	21,228	82,917	104,145
Connoy	Gas Manufactured Production Plant	A.0002346.002	MPG Vaporization Capacity Upgrade	-	101,695	-	101,695	-	14,214	-	14,214
Connoy	Gas Manufactured Production Plant	A.0002346.008	MPG - Heated Safety Shower-29038	-	-	35,063	35,063	-	-	4,901	4,901
Connoy	Gas Manufactured Production Plant	E.0000021.006	Maplewood Gas Production/Manuf	-	39,345	-	39,345	-	5,499	-	5,499
Connoy	Gas Manufactured Production Plant	E.0000021.008	Sibley Gas Production/Manufacturing	6,862	37,968	-	44,830	906	5,307	-	6,212
Connoy	Gas Manufactured Production Plant	E.0000086.001	MN/MPW/MAPLEWOOD/AIR DRYER	1,599,213	45,897	-	1,645,109	211,056	6,415	-	217,471
Connoy	Gas Manufactured Production Plant	E.0000086.003	MN/Maplewood/PLT/Fire Water Monitor	-	23,109	-	23,109	-	3,230	-	3,230
Connoy	Gas Manufactured Production Plant	E.0000086.004	MN/Maplewood/Replace Bldg Stairs	33,715	-	-	33,715	4,450	-	-	4,450
Connoy	Gas Manufactured Production Plant	E.0000086.005	MN/Mplewood/Rplace PRH2-PSV-2050	12,018	-	-	12,018	1,586	-	-	1,586
Connoy	Gas Manufactured Production Plant	E.0000086.006	MN/Maplewd/Rplace WS103-TCV-7515	-	56,863	-	56,863	-	7,948	-	7,948
Connoy	Gas Manufactured Production Plant	E.0000086.007	MN/MW/Vaporization Capacity Upgrade	-	91,510	-	91,510	-	12,790	-	12,790

Witness	Functional Class	Project ID	Project Description	Total Company Unallocated			Grand Total	North Dakota Allocated			Grand Total
				2024	2025	2026		2024	2025	2026	
Connoy	Gas Manufactured Production Plant	E.0010080.017	MN/Maplewood Truck Unloading Statio	(167,890)	318	-	(167,572)	(22,157)	44	-	(22,113)
Connoy	Gas Manufactured Production Plant	E.0010080.026	MN/Maplewood/Leaking Valve Replacem	-	(60)	-	(60)	-	(8)	-	(8)
Connoy	Gas Manufactured Production Plant	E.0010080.032	MN/Propane Plant/Maplewood/vaporiza	(275,428)	-	-	(275,428)	(36,350)	-	-	(36,350)
Connoy	Gas Manufactured Production Plant	E.0010083.007	MN/SIBLEY/SLTKU1 - Truck Unloading	4,139,631	272,048	-	4,411,680	546,328	38,023	-	584,351
Connoy	Gas Manufactured Production Plant	E.0010083.009	MN/SIBLEY/Tank Bank Electrical and	-	(0)	-	(0)	-	(0)	-	(0)
Connoy	Gas Manufactured Production Plant	E.0010083.011	MN/MAPLEWOOD/MWFWP1-MWFRD1	-	38,821,530	-	38,821,530	-	5,425,969	-	5,425,969
Connoy	Gas Manufactured Production Plant	E.0010083.012	MN/SIBLEY/SLFWP1 - SLFRD1	-	37,767,864	-	37,767,864	-	5,278,701	-	5,278,701
Connoy	Gas Manufactured Production Plant	E.0010083.013	MN/MAPLEWOOD/MWPAC 1&2 - Add Air Co	842	-	-	842	111	-	-	111
Connoy	Gas Manufactured Production Plant	E.0010083.014	MN/SIBLEY/Install Additional Storm	22,551	9,735	-	32,285	2,976	1,361	-	4,337
Connoy	Gas Manufactured Production Plant	E.0010083.015	MN/MAPLEWOOD/Install Additional Sto	12,325	15,430	-	27,754	1,627	2,157	-	3,783
Connoy	Gas Manufactured Production Plant	E.0010083.028	MN/MW/Tanks Banks 3,4,6 Piping Upgr	-	(0)	-	(0)	-	(0)	-	(0)
Connoy	Gas Manufactured Production Plant	E.0010083.029	MN/MEH/INST/SIBLEY/PAD Gas Compres	407,238	5,931	-	413,169	53,745	829	-	54,574
Connoy	Gas Manufactured Production Plant	E.0010083.030	MN/MPW/SEMR/INST/PAD Gas Compresr	243,149	-	-	243,149	32,090	-	-	32,090
Connoy	Gas Other Storage Plant	A.0002344.001	WLG Inventory Warehouse	-	4,941,637	265,702	5,207,339	-	690,678	37,136	727,814
Connoy	Gas Other Storage Plant	A.0002344.002	WLG GT101 Turbine overhaul	-	-	2,606,335	2,606,335	-	-	364,280	364,280
Connoy	Gas Other Storage Plant	A.0002344.003	WLG Emergent Project	-	179,267	1,500,000	1,679,267	-	25,056	209,651	234,706
Connoy	Gas Other Storage Plant	A.0002344.005	WLG E104 BOG Exchanger-Replace	-	120,411	-	120,411	-	16,829	-	16,829
Connoy	Gas Other Storage Plant	A.0002344.006	WLG T1 Tank System Removal	-	69,357	-	69,357	-	9,694	-	9,694
Connoy	Gas Other Storage Plant	A.0002344.007	WLG WEG Skid Replacement	-	191,662	-	191,662	-	26,788	-	26,788
Connoy	Gas Other Storage Plant	A.0002344.009	WLG D100 and LNG Pump Replacement	-	433,839	-	433,839	-	60,636	-	60,636
Connoy	Gas Other Storage Plant	A.0002344.010	WLG C101 Instrument-Software Upgrad	-	-	758,026	758,026	-	-	105,947	105,947
Connoy	Gas Other Storage Plant	A.0002344.011	WLG WEG Skid Replacement	-	-	3,780,908	3,780,908	-	-	528,446	528,446
Connoy	Gas Other Storage Plant	A.0002344.023	WLG - Depressurization Valves-29056	-	-	101,748	101,748	-	-	14,221	14,221
Connoy	Gas Other Storage Plant	A.0002344.024	WLG - New VFD for LNG Pump-29051	-	-	30,000	30,000	-	-	4,193	4,193
Connoy	Gas Other Storage Plant	A.0002344.025	WLG - MRL Inline Heater-29057	-	-	572,317	572,317	-	-	79,991	79,991
Connoy	Gas Other Storage Plant	A.0002344.028	WLG - MRL Isolation Valves -28997	-	-	352,944	352,944	-	-	49,330	49,330
Connoy	Gas Other Storage Plant	A.0002344.029	WLG - VIM Module Rpl-29005	-	-	23,354	23,354	-	-	3,264	3,264
Connoy	Gas Other Storage Plant	A.0002344.030	WLG - Boiler Bldg UPS Stand-29010	-	-	76,640	76,640	-	-	10,712	10,712
Connoy	Gas Other Storage Plant	A.0002344.031	WLG - P208 WEG Pump for C301-29041	-	-	75,919	75,919	-	-	10,611	10,611
Connoy	Gas Other Storage Plant	A.0002344.032	WLG - Replace Admin Buidlg Roof-290	-	-	1,316,941	1,316,941	-	-	184,065	184,065
Connoy	Gas Other Storage Plant	A.0002344.033	WLG - Install Sidewalks -29078	-	-	805,866	805,866	-	-	112,633	112,633
Connoy	Gas Other Storage Plant	A.0002344.034	WLG Pretreatmnt CO2 Analyzr Repl-2	-	-	25,437	25,437	-	-	3,555	3,555
Connoy	Gas Other Storage Plant	A.0002344.037	WLG - WEG Heat Boil Cntrlx -28998	-	-	406,528	406,528	-	-	56,819	56,819
Connoy	Gas Other Storage Plant	A.0002344.038	WLG - Tioga Air Heater -29044	-	-	101,362	101,362	-	-	14,167	14,167
Connoy	Gas Other Storage Plant	A.0002344.039	WLG -Add backup air bottles NSP-290	-	-	75,823	75,823	-	-	10,598	10,598
Connoy	Gas Other Storage Plant	A.0002344.040	WLG -C201 Suction Piping Heating -2	-	-	603,584	603,584	-	-	84,361	84,361
Connoy	Gas Other Storage Plant	A.0002344.041	WLG - Heated Safety Shower-29040	-	-	35,063	35,063	-	-	4,901	4,901
Connoy	Gas Other Storage Plant	E.0000016.001	Gas Plants & Holders-Smal	-	22,844	7,843	30,686	-	3,193	1,096	4,289
Connoy	Gas Other Storage Plant	E.0000041.015	MN/Wescott/T-1 Purge and Decomosio	-	3,213	-	3,213	-	449	-	449
Connoy	Gas Other Storage Plant	E.0000041.016	MN/Wescott/Replace D100 and LNG Pum	-	114,548	-	114,548	-	16,010	-	16,010
Connoy	Gas Other Storage Plant	E.0000041.017	MN/WESCOTT/Inlet Meter Building Com	315,633	-	-	315,633	41,656	-	-	41,656
Connoy	Gas Other Storage Plant	E.0000041.018	MN/Wescott/Boiler Building Louvres	-	257,927	-	257,927	-	36,050	-	36,050
Connoy	Gas Other Storage Plant	E.0000068.001	MN/Wescott/MRL Instrumentation Upgr	161	-	-	161	21	-	-	21
Connoy	Gas Other Storage Plant	E.0000068.002	MN/Wescott/C-201 Motor Upgrade	166,318	-	-	166,318	21,950	-	-	21,950
Connoy	Gas Other Storage Plant	E.0000068.010	MN/Wescott/WEG Skid Replacement	-	-	22,370	22,370	-	-	3,127	3,127
Connoy	Gas Other Storage Plant	E.0000068.011	MN/Wescott/Exchanger Platforms	-	505,170	-	505,170	-	70,606	-	70,606
Connoy	Gas Other Storage Plant	E.0000068.016	MN/Wescott/C101 Instrument-Software	-	-	262,118	262,118	-	-	36,635	36,635
Connoy	Gas Other Storage Plant	E.0000068.018	MN/Wescott/C201/C301 Slide Valve Re	37,757	-	-	37,757	4,983	-	-	4,983
Connoy	Gas Other Storage Plant	E.0000068.020	MN/Wescott/Vaporizer Bldg NFPA 68	9,811	-	-	9,811	1,295	-	-	1,295
Connoy	Gas Other Storage Plant	E.0000068.022	MN/Wescott/T1 Abandonment Removal	-	-	117,199	117,199	-	-	16,381	16,381
Connoy	Gas Other Storage Plant	E.0000068.024	MN/Wescott/E104 Bypass Piping	-	22,851	-	22,851	-	3,194	-	3,194
Connoy	Gas Other Storage Plant	E.0000068.025	MN/Wescott/T2 TankCorrosion Protect	526,230	-	-	526,230	69,449	-	-	69,449
Connoy	Gas Other Storage Plant	E.0000068.029	MN/Wescott/Vaporization AreaStairwy	-	212,088	-	212,088	-	29,643	-	29,643
Connoy	Gas Other Storage Plant	E.0000068.030	MN/JGH/Wescott DiffPressureTranstr	115,444	-	-	115,444	15,236	-	-	15,236
Connoy	Gas Other Storage Plant	E.0000068.031	MN/Wescott/Inst/BoilerFlowCntrlVal	3,481	-	-	3,481	459	-	-	459
Connoy	Gas Other Storage Plant	E.0000068.032	MN/Wescott/Remove Odorizer Bldg	-	1,757	-	1,757	-	246	-	246
Connoy	Gas Other Storage Plant	E.0000068.033	MN/Wescott/Upgrade SC101A-PSV-1	-	(0)	-	(0)	-	(0)	-	(0)
Connoy	Gas Other Storage Plant	E.0000068.034	MN/Wescott/Replace Valve CV-S112-B	-	(0)	-	(0)	-	(0)	-	(0)
Connoy	Gas Other Storage Plant	E.0000068.035	MN/Wescott/Controller for S107-PCV-	-	0	-	0	-	0	-	0
Connoy	Gas Other Storage Plant	E.0000068.036	MN/Wescott/RPLC/C102-C103 Lube Oil	-	59,633	-	59,633	-	8,335	-	8,335
Connoy	Gas Other Storage Plant	E.0000068.037	MN/Wescott/Replace TCV-T2-53B	57,291	-	-	57,291	7,561	-	-	7,561
Connoy	Gas Other Storage Plant	E.0000068.038	MN/Wescott/MRL Gas Chromatograph	133,495	(115)	-	133,381	17,618	(16)	-	17,602
Connoy	Gas Other Storage Plant	E.0000068.040	MN/Wescott/Replce Coldbox Valves	-	56,761	-	56,761	-	7,933	-	7,933
Connoy	Gas Other Storage Plant	E.0000068.041	MN/Wescott/Replace E-EA1 Heater	-	62,847	-	62,847	-	8,784	-	8,784
Connoy	Gas Other Storage Plant	E.0000068.042	MN/Wescott/Replace V-E103-A	-	(0)	-	(0)	-	(0)	-	(0)
Connoy	Gas Other Storage Plant	E.0000068.043	MN/Wescott/Replace E102-V-A	26,608	-	-	26,608	3,512	-	-	3,512

Witness	Functional Class	Project ID	Project Description	Total Company Unallocated				North Dakota Allocated			
				2024	2025	2026	Grand Total	2024	2025	2026	Grand Total
Connoy	Gas Other Storage Plant	E.0000068.044	MN/Wescott/Liquefactn/Monitorg Instr	-	1,095,203	-	1,095,203	-	153,073	-	153,073
Connoy	Gas Other Storage Plant	E.0000068.047	MN/Wescott/Abandon Heater Skid	-	175	-	175	-	25	-	25
Connoy	Gas Other Storage Plant	E.0000068.048	MN/Wescot/Depressurization Valves	-	-	179,311	179,311	-	-	25,062	25,062
Connoy	Gas Other Storage Plant	E.0000068.049	MN/Wescot/Rplace Turbine Igniters	41,330	855	-	42,185	5,455	119	-	5,574
Connoy	Gas Other Storage Plant	E.0000068.050	MN/Wescott/Replace LNG IO Cards	118,216	-	-	118,216	15,602	-	-	15,602
Connoy	Gas Other Storage Plant	E.0000068.051	MN/Wescot/Rplce T2 Level Xmitter	-	563,978	-	563,978	-	78,826	-	78,826
Connoy	Gas Other Storage Plant	E.0000068.059	MN/Wescot/Rplce S109 Controls	-	1,142,569	-	1,142,569	-	159,694	-	159,694
Connoy	Gas Other Storage Plant	E.0000127.001	MN/WSCT/BOG Backup Power Generator	-	-	233,773	233,773	-	-	32,674	32,674
Connoy	Gas Other Storage Plant	E.0010080.013	MN/Wescott LNG/Cold Box Replacement	-	10,386	-	10,386	-	1,452	-	1,452
Connoy	Gas Other Storage Plant	E.0010080.014	MN/Wescott Gas Production-LNG	713,601	25,959	-	739,560	94,177	3,628	-	97,806
Connoy	Gas Other Storage Plant	E.0010080.020	MN/Wescott/C101 compressor overhaul	124,418	-	-	124,418	16,420	-	-	16,420
Connoy	Gas Other Storage Plant	E.0010080.022	MN/Wescott/Adsorber Sieve Changeout	22,032	-	-	22,032	2,908	-	-	2,908
Connoy	Gas Other Storage Plant	E.0010080.023	MN/Wescott/Control Room	-	23,235,947	-	23,235,947	-	3,247,619	-	3,247,619
Connoy	Gas Other Storage Plant	E.0010080.024	MN/Wescott/GT101/C101 compressor co	(145,927)	-	-	(145,927)	(19,259)	-	-	(19,259)
Connoy	Gas Other Storage Plant	E.0010080.035	MN/Wescott/Upgrade Fire Protection	17,433,447	(1,651,625)	-	15,781,823	2,300,779	(230,843)	-	2,069,937
Connoy	Gas Other Storage Plant	E.0010080.036	MN/Wescott/Thermal Relief Upgrades	-	155	-	155	-	22	-	22
Connoy	Gas Other Storage Plant	E.0010080.040	MN/Wescott - Pipe Integrity Verific	-	0	-	0	-	0	-	0
Connoy	Gas Other Storage Plant	E.0010080.045	MN/WESCOTT/WLCPSTV - Add liquefactio	1,710	-	-	1,710	226	-	-	226
Connoy	Gas Other Storage Plant	E.0010080.046	MN/Wescott/Tank 2 - Outlet valve req	365	-	-	365	48	-	-	48
Connoy	Gas Other Storage Plant	E.0010080.047	MN/Wescott/WV1031 - Replace V103A T	22	-	-	22	3	-	-	3
Connoy	Gas Transmission Plant	E.0000018.052	NSPM TIMP Mitigation of ILI Re	(9,468)	846,942	-	837,474	-	-	-	-
Connoy	Gas Transmission Plant	E.0000041.026	MN/Wescott/Odorizer rebuild and rep	(75)	-	-	(75)	-	-	-	-
Connoy	Gas Transmission Plant	E.0000088.001	MN/Lake Elmo 1B/Relocate TBS	-	1	-	1	-	-	-	-
Connoy	Gas Transmission Plant	E.0000404.001	MN/SHK/INST/Blue Lake Plant Main	-	1,138,167	-	1,138,167	-	-	-	-
Connoy	Gas Transmission Plant	E.0000404.002	MN/SHK/INST/Blue Lake Plant Reg	-	1,232,320	-	1,232,320	-	-	-	-
Connoy	Gas Transmission Plant	E.0000415.001	MN/RSTR/STP/RENW/ECL Casing/HP Main	-	17,808,461	-	17,808,461	-	-	-	-
Connoy	Gas Transmission Plant	E.0000478.001	ND/CAP/FAR/VA-FARGO TBS Upgrades	-	-	4,546,980	4,546,980	-	4,546,980	-	4,546,980
Connoy	Gas Transmission Plant	E.0010043.030	MN/NSPM/TL0209/ECL/MAOP&Casing Proj	(4,285)	-	3,005,800	3,001,514	-	-	-	-
Connoy	Gas Transmission Plant	E.0010043.031	MN/TYF/Taylor's Falls/TBS Odorizer	251,641	(10,497)	-	241,144	-	-	-	-
Connoy	Gas Transmission Plant	E.0010053.033	MN/HST/R529 - 70th St & Manning ERX	-	11,170	-	11,170	-	-	-	-
Connoy	Gas Transmission Plant	E.0010073.006	MN/GTRAN/NSPM Casings Renewal Progr	-	-	2,536,326	2,536,326	-	-	-	-
Connoy	Gas Transmission Plant	E.0010073.008	MN/Pine Bend RNG Interconnect Pipe	(151)	-	-	(151)	-	-	-	-
Connoy	Gas Transmission Plant	E.0010073.009	MN/NW/MN/NW/Granite City Retirement	-	767	-	767	-	-	-	-
Connoy	Gas Transmission Plant	E.0010073.011	NSPM MN MAOP RECONFIRMATION	-	2,371,385	651,225	3,022,610	-	-	-	-
Connoy	Gas Transmission Plant	E.0010073.013	MN/NSPM/METRO/GOLD LINE RELOCATION	426,001	112,393	-	538,394	-	-	-	-
Connoy	Gas Transmission Plant	E.0010073.016	MN/TIMP Assessment Sleeve Repair In	559,017	37,485	-	596,502	-	-	-	-
Connoy	Gas Transmission Plant	E.0010073.018	MN/NSPM/TL0209/ECL/Pressure Test	2,454,906	103,218	811,135	3,369,259	-	-	-	-
Connoy	Gas Transmission Plant	E.0010073.019	MN/NSPM/TL0209/ECL/MAOP & Casing 24	5,726	-	-	5,726	-	-	-	-
Connoy	Gas Transmission Plant	E.0010073.020	MN/TRS/2023 Valve Rplcm/Black Dog	5,607	-	-	5,607	-	-	-	-
Connoy	Gas Transmission Plant	E.0010073.021	MN/NSPM/TL0205/MLN/MAOP PT	-	-	251,722	251,722	-	-	-	-
Connoy	Gas Transmission Plant	E.0010073.022	MN/NSPM/TL0209/ECL/Renewal Ph2	-	0	-	0	-	-	-	-
Connoy	Gas Transmission Plant	E.0010073.023	MN/MPLWD/ECL/Rectifier&DeepAnodeRelo	-	144,825	-	144,825	-	-	-	-
Connoy	Gas Transmission Plant	E.0010075.030	MN/Pine Bend RNG Interconnect/Reg	844,940	-	-	844,940	-	-	-	-
Connoy	Gas Transmission Plant	E.0010075.056	MN/SCL/East St Cloud Odorizer Proje	951,951	26,870	-	978,821	-	-	-	-
Connoy	Gas Transmission Plant	E.0010075.068	MN/Gas/Moorhead-TBS odorizer	305,506	(2,609)	-	302,898	-	-	-	-
Connoy	Gas Transmission Plant	E.0010075.070	MN/CEC/NMR/Center City Odorizer	-	38,158	-	38,158	-	-	-	-
Connoy	Gas Transmission Plant	E.0010075.072	MN/MD/STCL/BigLake Odorizer Removal	-	4,934	-	4,934	-	-	-	-
Connoy	Gas Transmission Plant	E.0010075.080	MN/KAN/RBLD/Kandiyohi Odorizer Repl	-	10,015	-	10,015	-	-	-	-
Connoy	Gas Transmission Plant	E.0010075.081	MN/SHK/UPGD/Blue Lake Pilot Heaters	-	88,540	-	88,540	-	-	-	-
Connoy	Gas Transmission Plant	E.0010075.084	MN/SCL/UPGD/TBS Valve Repair	-	124,813	-	124,813	-	-	-	-
Connoy	Gas Transmission Plant	E.0010076.011	MN/EGF/Replace Line Heater at EGF T	(616)	-	-	(616)	-	-	-	-
Connoy	Gas Transmission Plant	E.0010076.014	ND/Gas/Fargo-TBS odorizer	360,311	-	-	360,311	360,311	-	-	360,311
Connoy	Gas Transmission Plant	E.0010080.051	MN/NSPM/WESCOTT LINES/IMPRESSED CUR	90,429	-	-	90,429	-	-	-	-
				400,809,525	564,965,119	531,307,339	1,497,081,984	39,908,194	40,045,627	58,079,929	138,033,750

Document X01-1844-001, Rev. A



DISMANTLING COST STUDY

for

**Allen S. King Unit 1
Angus Anson Units 1-4
Black Dog Units 2, 3, 5 and 6
Blue Lake Units 1-4, 7 and 8
Hennepin Island
High Bridge Units 1-3
Inver Hills Units 1- 6
Maplewood Gas Plant
Red Wing Units 1 & 2
Riverside Units 7, 8, 9 and 10
Sherburne County Units 1-3
Sibley Gas Plant
Wescott Gas Plant
Wilmarth Units 1 & 2
Blazing Star I Wind Farm
Blazing Star II Wind Farm
Border Winds Project
Community Wind North
Courtenay Wind Farm
Crowned Ridge II Wind Farm
Dakota Range Wind
Freeborn Wind Farm
Foxtail Wind Farm
Grand Meadow Wind Farm
Jeffers Wind
Lake Benton II Wind Farm
Mower County
Nobles Wind Farm
Northern Wind
Pleasant Valley Wind Farm
Rock Aetna Wind Farm**

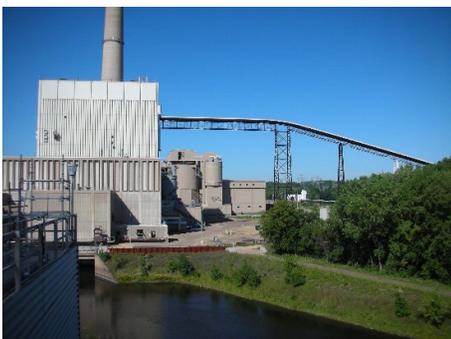
prepared for

Xcel Energy

prepared by

TLG Services, LLC

148 New Milford Road East
Bridgewater, CT
October 2024



APPROVALS

Project Manager	DRAFT _____ Adam M. Kaczmarek	_____ Date
Project Engineer	DRAFT _____ Richard W. Threlkeld	_____ Date
Project Engineer	DRAFT _____ Timothy A. Arnold	_____ Date
Technical Manager	DRAFT _____ Lori A. Glander	_____ Date

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REVISION LOG

No.	Date	Item Revised	Reason for Revision
A	10-16-2024		Draft Issue

ACRONYMS / DEFINITIONS

- ACM Asbestos Containing Material
- AIF Atomic Industrial Forum
- CT Combustion Turbine
- CCGT Combined Cycle Gas Turbine
- DOC Decommissioning Operations Contractor
- DOE Department of Energy
- GE General Electric
- HRSG Heat Recovery Steam Generator
- LS Lump Sum
- Mtr Motor
- MV Medium Voltage
- MW Megawatt
- MWe Megawatt (electric) – 2020 Net Max. Capacity (NMC) Rating
- NESP National Environmental Studies Project
- NG Natural Gas
- OSHA Occupational Safety & Health Administration
- PACM Presumed Asbestos Containing Material
- PCB Polychlorinated Biphenyl
- RDF Refuse Derived Fuel
- SWT Small Wind Turbine
- TLG TLG Services, LLC
- WTG Wind Turbine Generator

EXECUTIVE SUMMARY

This report, prepared by TLG Services, LLC (TLG), provides estimated costs for the complete dismantling, unless otherwise specified, of the following electric generating stations, wind farms, gas storage and production plants operated by Xcel Energy (Xcel), which either owns or has a share in ownership in each of these facilities:

Generating Stations Located in Minnesota:

- Allen S. King
- Black Dog
- Blue Lake
- Hennepin Island
- High Bridge
- Inver Hills
- Red Wing
- Riverside
- Sherburne County
- Wilmarth

Generating Station Located in South Dakota:

- Angus Anson

Gas production and storage plants (all located in Minnesota):

- Maplewood
- Sibley
- Wescott

Wind Farms Located in Minnesota:

- Blazing Star I Wind Farm
- Blazing Star II Wind Farm
- Community Wind North Farm
- Freeborn Wind Farm (physically located in both Minnesota and Iowa, on the border)
- Grand Meadow Wind Farm
- Jeffers Wind Farm
- Lake Benton II Wind Farm
- Mower County Wind Farm
- Nobles Wind Farm
- Northern Wind Farm
- Pleasant Valley Wind Farm
- Rock Aetna Wind Farm

Wind Farms Located in North Dakota:

- Border Winds Project
- Courtenay Wind Farm
- Foxtail Wind Farm

Wind Farms Located in South Dakota:

- Crowned Ridge II Wind Farm
- Dakota Ridge Wind Farm

The dismantling estimate includes the cost of removing the equipment and structures for each of the above-referenced facilities and limited restoration of the sites. The electrical switchyards are assumed to remain in place and are not included in the estimate.

The scope of the dismantling estimate includes the following significant work activities and labor, equipment, material, and waste disposal cost elements:

- Preparation of the units for safe dismantling
- Abatement of asbestos containing materials prior to dismantling (where applicable)
- Removal and disposition of all installed equipment (except where noted)
- Demolition and disposition of subsurface utilities and buildings and foundations (except where noted)
- Removal of below grade foundations (except where noted)
- Coal yard and ash pond remediation (Sherburne County, and King)
- Limited site restoration (grading and seeding for drainage and erosion control)
- Demolition contractor's on-site management, engineering, safety, and administrative staff
- Demolition contractor's expenses, including profit, insurance, permits, and fees
- Xcel's on-site management, oversight, and security staff
- A cost credit associated with the disposition of scrap metals
- Cost contingency

The general approach in assembling the estimate was to develop an inventory of equipment and structures designated to be removed for each facility. This inventory was established using site walk-downs (including discussions with the Operations &

Maintenance staff), station-provided equipment databases, and plant drawings. This inventory accounted for similarities between facilities.

The abatement, removal, demolition and restoration activity costs are estimated by applying unit cost factors (developed for each inventory item) against the inventory. Costs for project management, shared equipment and consumables, and similar types of costs are estimated on a period-dependent basis (i.e., the magnitude of the expense depends, in part, on the duration of the project and the types of activities taking place). The potential value of scrap from materials generated in dismantling the plant components and building structural steel is included as a credit in the dismantling cost estimate. Contingency is provided within this estimate to account for unpredictable project events.

OSHA states that demolition involves additional hazards due to unknown factors which make demolition work particularly dangerous. OSHA further states that the hazards of demolition work can be controlled and eliminated with the proper planning, the right personal protective equipment, necessary training, and compliance with OSHA standards. This cost estimate is intended to provide sufficient monies to allow Xcel management to perform the project using these principles and standards.

The dismantling costs, expressed in thousands of 2024 dollars, are provided in the following table.

SUMMARY OF DISMANTLING COSTS
(All costs are in thousands of 2024 dollars)

Station	Unit	MWe rating	Type	Fuel	In Service	Station Cost
<i>Electric Generation Facilities –Fossil and Hydro</i>						
Allen S. King	1	511	Steam	Coal	1968	81,208
Angus Anson	1		Steam	N/A	1966	16,363
	2	109	CT	NG/Oil	1994	
	3	109	CT	NG/Oil	1994	
	4	168	CT	NG/Oil	2005	
Black Dog	2	117	Steam	(note 1)	1952	59,036
(Unit 3 Retired)	3	108	Steam	Coal/NG	1955	
	5	181	CCGT	NG	2002	
	6	228	CT	NG	2018	
Blue Lake	1	50	CT	NG/Oil	1974	19,204
	2	50	CT	NG/Oil	1974	
	3	46	CT	NG/Oil	1974	
	4	48	CT	NG/Oil	1974	
	7	174	CT	NG/Oil	2005	
	8	177	CT	NG/Oil	2005	
Hennepin Island	1-5	13.9	Hydro	Water	1882	6,911
High Bridge	1	185	CCGT	NG/Oil	2008	21,004
	2	185	CCGT	NG/Oil	2008	
	3	236	Steam	(note 2)	2008	
Inver Hills	1	62	CT	NG/Oil	1972	13,386
	2	62	CT	NG/Oil	1972	
	3	62	CT	NG/Oil	1972	
	4	62	CT	NG/Oil	1972	
	5	61	CT	NG/Oil	1972	
	6	62	CT	NG/Oil	1972	

SUMMARY OF DISMANTLING COSTS
(continued)

(All costs are in thousands of 2024 dollars)

Station	Unit	MWe rating	Type	Fuel	In Service	Station Cost
<i>Electric Generation Facilities -Fossil</i>						
Red Wing	1	9	Steam	RDF	1949	20,956
	2	9	Steam	RDF	1949	
Riverside (Unit 8 Retired)	7	160	Steam	(note 3)	1964	50,750
	8	231	Steam	Coal	2009	
	9	171	CT	NG/Oil	2009	
	10	171	CT	NG/Oil	2009	
Sherburne County (Unit 2 Retired '23)	1	680	Steam	Coal	1976	215,439
	2	682	Steam	Coal	1977	
	3	876	Steam	Coal	1987	
Wilmarth	1	9	Steam	RDF	1948	21,586
	2	9	Steam	RDF	1951	
<i>Gas Production/Storage Facilities</i>						
Maplewood					1957	5,999
Sibley					1953	5,372
Wescott					1972	13,035
Fleet Totals		6,285				\$550,249

NOTES:

- 1 Unit 2 receives steam from Units 5 HRSG
- 2 Unit 3 receives steam from Units 1 and 2 HRSGs
- 3 Unit 7 receives steam from Units 9 and 10 HRSGs

Columns may not add due to rounding

SUMMARY OF DISMANTLING COSTS – WIND FARMS (Complete Removal)
(All costs are in thousands of 2024 dollars)

Station	Units	MWe rating	Type	Wind Farm Cost
<i>Electric Generation Facilities -WTG</i>				
Blazing Star I	100	200	Wind Turbine Generator	36,904
Border Winds	75	148	Wind Turbine Generator	32,695
Courtenay	100	190	Wind Turbine Generator	37,823
Foxtail	75	150	Wind Turbine Generator	28,766
Grand Meadow	67	99	Wind Turbine Generator	27,009
Lake Benton II	44	99	Wind Turbine Generator	15,899
Nobles	134	197	Wind Turbine Generator	45,999
Pleasant Valley	100	196	Wind Turbine Generator	41,649
Fleet Totals		1,279		\$266,744

Farms added to the Xcel Energy fleet since 2019

Station	Units	MWe rating	Type	Wind Farm Cost
<i>Electric Generation Facilities -WTG</i>				
Blazing Star II	100	200	Wind Turbine Generator	37,428
Community Wind	12	30	Wind Turbine Generator	3,630
Crowned Ridge II	88	200.6	Wind Turbine Generator	35,788
Dakota Range	72	302.4	Wind Turbine Generator	31,768
Freeborn	100	200	Wind Turbine Generator	39,791
Jeffers	20	57.2	Wind Turbine Generator	6,574
Mower County	43	98.9	Wind Turbine Generator	15,397
Northern Wind	37	100.2	Wind Turbine Generator	15,707
Rock Aetna	8	21.62	Wind Turbine Generator	3,909
Fleet Totals		1,211		\$ 189,994

Columns may not add due to rounding

SUMMARY OF DISMANTLING COSTS – WIND FARMS (48 inches below grade)
(All costs are in thousands of 2024 dollars)

Station	Units	MWe rating	Type	Wind Farm Cost
<i>Electric Generation Facilities -WTG</i>				
Blazing Star I	100	200	Wind Turbine Generator	30,572
Border Winds	75	148	Wind Turbine Generator	26,880
Courtenay	100	190	Wind Turbine Generator	30,792
Foxtail	75	150	Wind Turbine Generator	23,690
Grand Meadow	67	99	Wind Turbine Generator	23,678
Lake Benton II	44	99	Wind Turbine Generator	15,547
Nobles	134	197	Wind Turbine Generator	38,384
Pleasant Valley	100	196	Wind Turbine Generator	34,346
Fleet Totals		1,279		\$223,891

Farms added to the Xcel Energy fleet since 2019

Station	Units	MWe rating	Type	Wind Farm Cost
<i>Electric Generation Facilities -WTG</i>				
Blazing Star II	100	200	Wind Turbine Generator	30,573
Community Wind	12	30	Wind Turbine Generator	4,721
Crowned Ridge II	88	200.6	Wind Turbine Generator	31,015
Dakota Range	72	302.4	Wind Turbine Generator	23,305
Freeborn	100	200	Wind Turbine Generator	30,603
Jeffers	20	57.2	Wind Turbine Generator	7,048
Mower County	43	98.9	Wind Turbine Generator	13,854
Northern Wind	37	100.2	Wind Turbine Generator	12,915
Rock Aetna	8	21.62	Wind Turbine Generator	3,742
Fleet Totals		1,211		\$ 144,861

Columns may not add due to rounding

1. INTRODUCTION

1.1 OBJECTIVE OF STUDY

The objective of this dismantling cost study prepared by TLG Services is to present an estimate of the costs to dismantle Xcel Energy's fossil-fueled and wind farm generating electrical generating facilities, plus their gas production and storage facilities, in Minnesota, South Dakota, and North Dakota. This study is not intended to be a dismantling plan for each of the stations, but a cost estimate prepared to support current financial planning for future dismantling.

1.2 FACILITY DESCRIPTIONS

Electric Generation Facilities

Allen S. King is a single unit coal fired generating facility with a cyclone-fired boiler. It has a generating capacity of 511 MWe while burning low sulfur Wyoming coal. The plant is located in Oak Park Heights, Minnesota, on the St. Croix River. The unit was installed in 1968. From 2004 to 2007 the unit was completely refurbished as part of an emissions reduction project.

Angus Anson is a three-unit simple cycle combustion gas turbine peaking facility, capable of firing on oil or natural gas. Units 1 and 2 were placed in service in 1994. Unit 3 was placed in service in 2005. The station generating capacity is 386 megawatts. Unit 1, 2, and 3 are rated at 109, 109, and 168 MWe, respectively. The station is located in Sioux Falls, South Dakota adjacent to the decommissioned Pathfinder nuclear facility. The remaining Pathfinder facility features holds the non-nuclear remnants of the test nuclear power plant (minus the reactor) built in 1965.

Black Dog generating station is located on the Minnesota River just south of the Twin Cities. Unit 5, which is a natural gas fired combined cycle combustion gas turbine, replaced the original Unit 1 boiler and steam turbine. The exhaust heat from Unit 5 gas turbine generates steam in the HRSG and powers the original Unit 2 steam turbine that was installed in the 1950's. The Unit 2 boiler has been abandoned in place. The boiler chimney has been removed. Units 3 is abandoned in place and Unit 4 was mostly removed to make room for a new simple cycle combustion gas turbine, Unit 6. The Unit 4 primary precipitator, air heater, forced draft, induced draft and gas recirculation fans, deaerator and storage tank, and one feed-water heater remain in place. The coal yard facilities have been removed as well as the boiler chimneys.

Blue Lake is a six-unit simple cycle combustion gas turbine peaking facility, capable of firing on oil or natural gas. The station generating capacity is 545 megawatts. Units 1-4 are rated at 50 MWe, 50 MWe, 46 MWe, 48 MWe, respectively. Units 7 and 8 are rated at 174 MWe and 177 MWe. The station is located in Shakopee, Minnesota along the Minnesota River. Units 1-4 were placed in service in 1974. Units 7 and 8 were placed in service in 2005.

Hennepin Island is a hydroelectric power plant located on the Mississippi River in Minneapolis, MN, on the west side of Hennepin Island. The station consists of five turbine-generator sets, and has a combined generating capacity is 13.9 MW. The plant was installed in 1882; it was last refurbished in 2010.

High Bridge is a three-unit facility consisting of two combined cycle combustion gas turbines and one steam turbine. The combustion turbines are each direct coupled to a 185 MWe electric generator. The exhaust gas of each combustion turbine is ducted through its own HRSG. The steam from the HRSG is piped to a 236 MWe steam turbine. The station has a net dependable capacity of 606 MWe. The station was placed in service in 2008. It is located in downtown St. Paul, Minnesota, on the Mississippi River.

Inver Hills is a six-unit simple cycle combustion gas turbine peaking facility, capable of firing on oil or natural gas. The station generating capacity is 371 megawatts. Units 1-4 and 6 are rated at 62 MWe each. Unit 5 is rated at 61 MWe. The station is located in Inver Grove Heights, Minnesota. The units were placed in service in 1972.

Red Wing is a two-unit generating facility that burns processed municipal solid waste, referred to as refuse-derived fuel (RDF). The station employs a combination duct scrubber with a baghouse to effectively cut emissions from burning RDF. The scrubber treats flue gas with a water spray and dry lime. The baghouse traps particulate by forcing gas streams through large filter bags. The generating capacity of each unit is 9 MWe. The station is located in Red Wing, Minnesota. The units were installed in the early 1950's (coal fired units) and later modified to burn RDF.

Riverside is a three-unit facility consisting of two combined cycle combustion gas turbine generators (Units 9 and 10) and one steam turbine (refurbished Unit 7 steam turbine). The combustion turbines are each direct coupled to a 171 MWe electric generator. The exhaust gas of each combustion turbine is ducted through its own HRSG. The steam from the HRSG is piped to the Unit 7 160 MWe steam turbine. Abandoned in place, and included in this estimate, are the retired Units 6, 7 and 8 boilers, and the Unit 8 steam turbine with all its associated piping and

system components. The three operational units went into service in 2009. The station is located northeast of Minneapolis on the Mississippi River.

Sherburne County is a three-unit 2,238 MWe coal-fired facility. The station is located in Becker, Minnesota, 45 miles northwest of the Twin Cities, on the Mississippi River. Units 1 and 3 have a net dependable capacity of 680 and 876 MWe each, respectively. Unit 2 was retired from service in 2023. The units were installed in 1976, 1977, and 1987.

Wilmarth is an electric generating facility that burns RDF. The station employs a combination duct scrubber with a baghouse to effectively cut emissions from burning RDF. The scrubber treats flue gas with a water spray and dry lime. The baghouse traps particulate by forcing gas streams through large filter bags. The generating capacity of Unit 1 and 2 is 9 MWe each. The station is located in Mankato, Minnesota. The units were installed in the early 1950's and modified in 1987 to burn RDF.

Gas Production/Storage Facilities

Maplewood is a propane storage facility with an effective propane storage capacity of 1.355 million gallons. The plant, located in Maplewood, Minnesota, was placed in-service in 1957.

Sibley is a propane storage facility used to supplement natural gas supplies during peak demand periods, with an effective propane storage capacity of 1.2 million gallons. The plant, located in Mendota Heights, Minnesota, was placed in service in 1953.

Wescott is a liquefied natural gas peak-shaving plant. The facility collects and stores natural gas for future supply to the local natural gas distribution systems during cold winter periods when regional natural gas supplies may not meet the increased demand. The facility is located in Inver Grove Heights, Minnesota, and was completed in 1972.

Wind Farms

Blazing Star I is a 100-unit wind turbine complex located on privately owned farmland in Lincoln County in southwestern Minnesota. The wind farm is composed of 10, 2.0 MWe V-110 and 90, 2.0 MWe V-120 Vestas wind turbines for a complex total of 200 MWe. The units are expected to be placed into full service in 2020.

Border Winds Project is a 75-unit wind turbine complex located on privately owned farmland in Rolla, North Dakota. The wind farm is composed of 75, 2.0 MWe (nominal) V-100-2.0 Vestas wind turbines for a complex total of 148 MWe. The units were placed into service in 2015.

Courtenay is a 100-unit wind turbine complex located on privately owned farmland in Jamestown, North Dakota. The wind farm is composed of 100, 2.0 MWe (nominal) V-100-2.0 Vestas wind turbines for a complex total of 190 MWe. The units were placed into service in 2016.

Foxtail is a 75-unit wind turbine complex located on privately owned farmland in Kulm, North Dakota. The wind farm is composed of 7, 2.0 MWe V-110 and 68, 2.0 MWe V-120 Vestas wind turbines for a complex total of 150 MWe. The units were placed into service in 2019.

Grand Meadow is a 67-unit wind turbine complex located in a stretch of farm fields six miles long and four miles wide. The farm is spread out over roughly 10,000 acres southeast of Interstate 90 in Grand Meadow, Clayton, and Dexter Townships in Mower County, Minnesota. Each GE 1.5-77 wind turbine / generator set has a rated capacity of 1.5 MWe (nominal) for a complex total of 99 MWe. The units were placed in service in 2008.

Lake Benton II is a 44-unit wind turbine complex located on privately owned farmland in Ruthton, Minnesota. The wind farm is composed of 5, 2.1 MWe (nominal) GE 2.1-116 and 39, 2.3 MWe (nominal) GE 2.3-116 General Electric wind turbines for a complex total of 99 MWe. The units were placed into service in 2019.

Nobles is a 134-unit wind turbine complex located in the Buffalo Ridge area of Minnesota. The wind farm is spread out over roughly 42 square miles in Nobles County, Minnesota, in Olney, Dewald, Larkin, and Summit Lake townships. Each GE 1.5-77 wind turbine / generator set has a rated capacity of 1.5 MWe (nominal) for a complex total of 197 MWe. The units were placed in service in 2011.

Pleasant Valley is a 100-unit wind turbine complex located on privately owned farmland in Dexter, Minnesota. The wind farm is composed of 100, 2.0 (nominal) MWe V-100-2.0 Vestas wind turbines for a complex total of 196 MWe. The units were placed into service in 2015.

Wind Farms

The following wind farm were placed in service or acquired between 2020 and 2023 by Xcel Energy.

Blazing Star II is a 100-unit wind turbine complex located on privately owned farmland in Hendricks County in southwestern Minnesota. The wind farm is composed of 10, 2.0 MWe V-110 and 90, 2.0 MWe V-120 Vestas wind turbines for a complex total of 200 MWe. The units were placed into service in 2021.

Community Wind North is a 12-unit wind turbine complex is located 5 Miles West of Lake Benton, Minnesota. The wind farm is composed of 12, 2.0 MWe V-110 Vestas wind turbines for a total of 30 MWe. The units were placed in service in 2020.

Crowned Ridge II Wind Farm is an 88-unit wind turbine complex located on privately owned farmland in Watertown, South Dakota. The wind farm is composed of 9, 2.1 MWe (nominal) GE 2.1-116 and 79, 2.3 MWe (nominal) GE 2.3-116 General Electric wind turbines for a complex total of 200.6 MWe. The units were placed into service in 2020.

Dakota Range Wind is a 72-unit wind turbine complex located on privately owned farmland in Summit, South Dakota (Just North of Watertown). The wind farm is composed of 1, 2.2 MWe V-120 and 71, 3.6/4.2 MWe V-136 Vestas wind turbines for a complex total of 302.4 MWe. The units were placed into service in 2020.

Freeborn Wind Farm is a 100-unit wind turbine complex located on privately owned farmland in Glenville and Northwood Minnesota and Iowa. The wind farm is composed of 10, 2.0 MWe V-110 and 90, 2.0 MWe V-120 Vestas wind turbines for a complex total of 200 MWe. The units were placed into service in 2021.

Jeffers Wind is a 20-unit wind turbine complex located 2 miles west of Jeffers, Minnesota. The wind farm is composed of 20, 2.2 MWe V-110 Vestas wind turbines for a total of 57.2 MWe. The units were placed into service in 2020.

Mower County is a 43-unit wind turbine complex located South 6 miles of Grand Meadows, Minnesota. The wind farm is composed of 43, 2.3 MWe SWT-2.3-108 Siemens wind turbines for a total of 98.9 MWe. The units were placed in service in 2020.

Northern Wind is a 37-unit wind turbine complex located on privately owned farmland in Lake Wilson, Minnesota. The wind farm is composed of 5, 2.62 MWe (nominal) GE 2.3-116/2.72-116 and 3, 2.82 MWe (nominal) GE 2.82-127 General Electric wind turbines for a complex total of 100.2 MWe. The units were placed into service in 2023.

Rock Aetna is an 8-unit wind turbine complex located in Murray County, Minnesota between Wilson and Woodstock. The wind farm is composed of 5, 2.62 MWe (nominal) GE 2.5-116/2.72-116 and 3, 2.82 MWe (nominal) GE 2.82-127 General Electric wind turbines for a complex total of 21.62 MWe. The units were placed into service in 2022.

1.3 SCOPE

The scope of the dismantling estimate includes the following significant cost elements:

- Preparation for safe dismantling;
 - Hazardous materials characterization for such items as ACM (asbestos-containing materials), lead, mercury, PCBs, hydrocarbons in soil, etc.
 - Isolation of the units in preparation for safe dismantling (e.g. ensuring systems are de-energized, fuel and chemical storage tanks are drained and cleaned, etc. (where applicable))
- Abatement of ACM prior to dismantling (where applicable)
- Labor, equipment, and material costs associated with the removal and disposition of all installed equipment
- Labor, equipment, and material costs associated with the demolition and disposition of buildings and foundations
- Demolition contractor's on-site management, engineering, safety, and administrative staff
- Demolition contractor's expenses, including insurance, permits, and fees.
- Xcel's on-site management, oversight, and security staff
- A cost credit associated with the disposition of scrap metals
- Cost contingency

Costs are provided for each generating station or facility, identified by significant cost element. The cost per station includes the costs for dismantling the

generating unit and the common station facilities. Costs are provided in 2024 dollars.

1.4 GENERAL APPROACH

The general approach in assembling the estimate was to develop an inventory of equipment and structures designated to be removed for each facility. This inventory was established using site walk-downs (including discussions with the Operations & Maintenance staff), station-provided equipment databases, and plant drawings. This inventory accounted for similarities between facilities.

The abatement, removal, demolition and restoration activity costs are estimated by applying unit cost factors (developed for each inventory item) against the inventory. Costs for project management, shared equipment and consumables, and similar types of costs are estimated on a period-dependent basis (i.e., the magnitude of the expense depends, in part, on the duration of the project and the types of activities taking place). The potential value of scrap from materials generated in dismantling the plant components and building structural steel is included as a credit in the dismantling cost estimate. Contingency is provided within this estimate to account for unpredictable project events.

OSHA states that demolition involves additional hazards due to unknown factors which make demolition work particularly dangerous. OSHA further states that the hazards of demolition work can be controlled and eliminated with the proper planning, the right personal protective equipment, necessary training, and compliance with OSHA standards. The cost estimate is intended to provide sufficient monies to allow Xcel management to perform the project using these principles and standards.

Limited site landscaping is included, which covers grading and seeding for drainage and erosion control.

Section 2 of this report identifies the activities and sequence of activities necessary to dismantle a generating station. Section 3 provides the specific bases for the estimate. Section 4 discusses scrap metal and associated credits to the dismantling costs. Section 5 provides the results. Appendices, noted throughout this report, provide additional information important to understanding this estimate.

2. DISMANTLING OPERATIONS

The estimate for dismantling the stations is based on the complete removal of the units and common station facilities (except where noted). The following sections describe the project organization, basic activities, and special equipment necessary for accomplishing the dismantling project.

The actual dismantling program begins once the station owner has decided to dismantle the site, either immediately following final shutdown, or after a period of storage following final shutdown. The dismantling program has been organized into three distinct periods: Period 1 - Engineering/Planning and Asbestos and Other Hazardous Material Abatement (if necessary); Period 2 - Dismantling Operations; and Period 3 - Site Restoration. This section summarizes the activities performed under each Period of the program.

For the purposes of this estimate it is assumed that once the decision to dismantle has been made and a project start date established, the work in each of these periods will be completed successively (no delay between periods). This report does not attempt to describe all of the activities necessary to dismantle a station, but identifies representative activities appropriate to this type of project.

2.1 PRE-SHUTDOWN ACTIVITIES

The estimates include a planning staff for a year prior to final shutdown to plan for the dismantling program. A staff of seven full-time equivalent personnel is included in this estimate; smaller stations will have a reduced staffing amount.

2.2 POST-SHUTDOWN PLANT STAFF TRANSITION ACTIVITIES

The estimate is based on each station being shut down and placed into a post-shutdown configuration by the plant staff. The length of time that the facility is in this configuration is indeterminate and the costs for maintaining the facility in this configuration is not included within the scope of this dismantling effort. The activities to be completed post-shutdown, but prior to station dismantling, include:

- Removal of consumables and supplies not needed in the post-shutdown configuration
- Removal of residual fuels (including oil/coal)
- Removal of acids and caustics; flushing and cleaning of storage tanks

- Disposition of surplus bulk chemicals and gas storage containers
- Removal of miscellaneous hazardous wastes and combustible materials
- Installation of any appropriate physical barriers (sealing circulating water system) and/or security barriers

The estimate does not account for an extended period of time between final shutdown of the unit(s) and onset of the dismantling program. As such, the plant operations and maintenance staff would be expected to perform the following activities in the interval of time between final plant shutdown, and the onset of the dismantling program.

- If the unit is to be maintained in a condition where lighting, electricity, heating, water, sanitary, and similar services are to remain active, reconfigure these systems to minimize maintenance requirements
- Maintenance of the facility (maintaining roofs and windows, drain systems, and electrical systems to preclude creating hazardous working conditions in the future)

2.3 DISMANTLING ENGINEERING / PLANNING AND ASBESTOS ABATEMENT

When the decision is made to begin physical dismantling of a station, Xcel Energy will begin field dismantling activities, beginning with engineering and planning, and removal of asbestos and other hazardous materials from the station.

2.3.1 Engineering and Planning

A preliminary planning phase of the program begins once it has been determined that a station will be dismantled and the project has been authorized to proceed. During this phase, the owner assembles its dismantling management organization, makes appropriate decisions regarding the extent of dismantling and the approach to managing the activities, and accomplishes those site preparation activities necessary to transition from a plant shutdown configuration to site dismantling. For purposes of this estimate it is assumed that the intent is to dismantle the entire station as a single project. Costs incurred during this preliminary phase of the program are included in the dismantling costs presented in this study.

Xcel Energy prepares the stations for dismantling by performing the following activities:

- Prepare specifications that identify and describe the objectives and major work activities to be accomplished (establishing the final site configuration)
- Assemble plant documentation that may be relevant to dismantling (drawings, hazardous material reports, environmental studies, etc.)
- Select an asbestos abatement contractor (if required) and Dismantling Contractor
- Assemble and mobilize the management and oversight team responsible for the project
- Documenting hazardous materials location and inventory

2.3.2 Asbestos / Hazardous Material Abatement (as applicable)

The asbestos abatement contractor prepares for this work by thoroughly understanding the scope of the asbestos remediation work and obtaining the permits necessary to initiate the work. Abatement of asbestos is considered an important prerequisite to dismantling the station's systems and structures. The method by which asbestos is abated is strictly controlled by federal and/or state regulations and includes the following requirements:

- Work will be done inside enclosures designed to capture any asbestos-containing particles. With the exception of removal of small quantities of asbestos in local areas, it would be expected that most work will be done in large enclosures (containment tents). The enclosures will have a filtered exhaust and be maintained under negative air pressure (air will leak into the enclosure rather than leak out).
- The air outside of the enclosures will be monitored to ensure barriers are effective.
- Workers, while working inside enclosures, will wear respiratory protective equipment as well as protective clothing.
- All materials removed from the enclosure will be packaged in accordance with regulations (minimum double-bag), and will be removed via a materials handling access area.
- Workers will enter and exit the enclosures through a personnel decontamination chamber in a controlled manner (ensuring asbestos contamination does not spread beyond the containment).

- After the asbestos abatement is complete, the effectiveness of the process will be established via regulatory-specified processes (generally verifying that there is no asbestos containing material capable of becoming airborne).
- Asbestos containing materials will be disposed of at a properly licensed disposal facility.
- After ensuring that all asbestos has been removed, the enclosures will be taken down in accordance with regulatory requirements and disposed of at a licensed facility.
- Clean coal-fired boilers by washing down all surfaces interior to the boilers.
- Clean fly-ash handling equipment, e.g., filters and holding tanks.
- De-water ash settling ponds and/or basins.

2.3.3 Dismantling Preparations

The dismantling contractor prepares the station for dismantling by performing the following activities:

- Installing environmental barriers and monitoring equipment
- Reviewing plant drawings and specifications that may be useful for the dismantling project
- Identifying the processes to achieve the final desired station configuration
- Identifying the major work sequence
- Preparing dismantling activity specifications and work orders/forms
- Preparing detailed dismantling procedures
- Preparing a dismantling plan
- Preparing permit application(s) for plant demolition
- Mobilizing site staff
- Configuring temporary services/facilities to support dismantling operations
- Arranging for heavy lift and dismantling equipment, rigging, and tooling
- Hiring and training the labor force

2.4 DISMANTLING OPERATIONS

Dismantling activities are initiated after completing the engineering and planning process, and after asbestos abatement and removal of hazardous materials is complete. The sequence of activities will be determined at the time of dismantling, but typically a sequence would include the following items. Dismantling sequences are presented for each of the Xcel Energy facility types. In all types the station is electrically disconnected from all power sources; the Dismantling Contractor will provide temporary power as needed to support the removal activities.

2.4.1 Steam Plants

- Removing coal yard equipment (if required), including unloading structures, conveyors, transfer towers, and reclaim systems
- Removing above-ground storage tanks
- Removing large equipment from rooftops or at higher elevations
- Removing equipment that must be removed prior to start of boiler structure removal, including fly-ash handling, coal handling, burner fuel supply, scrubbers, air and flue gas ducts, etc.
- Removing electrostatic precipitator and bag houses by cutting casings and connecting gas ducts
- Removing the top of the boiler enclosure to allow access to the platens
- Removing the boiler waterwalls
- Removing steam drum and deaerator by severing all connections and lowering to grade
- Removing boiler structural steel
- Disassembling the turbine/generator and condenser
- Removing all other equipment and components required prior to structures demolition
- Removing the turbine building superstructure and interior floors
- Blasting/dismantling the concrete turbine-generator pedestal(s)
- Removing siding from buildings
- Dismantling steel framing
- Demolishing structural concrete

- Removing the stack(s)
- Removing cooling tower(s) and / or cooling water intake and discharge structures
- Removing all other site structures within the scope of the dismantling program
- Sorting and organizing materials for pickup by the scrap dealer(s)
- Size reducing concrete rubble to remove reinforcing steel
- Removing any temporary services used to support the dismantling effort (lighting / ventilation / electrical / groundwater management)

2.4.2 Combustion Turbines

- Removing above-ground storage tanks
- Removing large equipment from rooftops or at higher elevations
- Disassembling the turbine and generator
- Removing all other equipment and components required prior to building demolition
- Blasting/dismantling the concrete turbine-generator foundation(s)
- Demolishing remaining concrete
- Removing cooling tower(s) and / or cooling water intake and discharge structures (High Bridge only)
- Removing all other site structures within the scope of the dismantling program
- Sorting and organizing materials for pickup by the scrap dealer(s)
- Size reducing concrete rubble to remove reinforcing steel

2.4.3 Hydroelectric Plants

- Installing cofferdams at inlet to power channel and discharge channel
- Removing large equipment from rooftops or at higher elevations
- Disassembling and removing the generators
- Disassembling and removing the water turbines
- Removing all other equipment and components required prior to structures demolition

- Removing the powerhouse structure and interior floors
- Blasting/dismantling the concrete turbine-generator foundations
- Dismantling steel framing
- Demolishing brick walls and structural concrete
- Removing all other site structures within the scope of the dismantling program
- Sorting and organizing materials for pickup by the scrap dealer(s)
- Size reducing concrete rubble to remove reinforcing steel

2.4.4 Wind Turbines (complete removal)

- Removing turbine blades from turbine shaft
- Removing turbine-generator housings from towers
- Removing towers from foundations
- Removing all other equipment and components required prior to structures demolition
- Blasting/dismantling the concrete tower foundations
- Excavating and removing all buried electrical cables
- Removing all other site structures within the scope of the dismantling program
- Sorting and organizing materials for pickup by the scrap dealer(s)
- Size reducing concrete rubble to enhance its suitability for backfill

2.4.5 Wind Turbines (removal to 48" below grade)

- Removing turbine blades from turbine shaft
- Removing turbine-generator housings from towers
- Removing towers from foundations
- Removing all other equipment and components required prior to structures demolition
- Removing the concrete tower foundation pedestal to 48" below grade
- Buried electrical cables below 48" left in place
- Removing all other site structures within the scope of the dismantling program

- Sorting and organizing materials for pickup by the scrap dealer(s)
- Size reducing concrete rubble to enhance its suitability for backfill

2.5 SITE RESTORATION

Site restoration activities are initiated following completion of the dismantling operations. The objective of site restoration in this estimate is to restore the station grounds to a configuration that does not pose a safety hazard; and plant vegetation for erosion control. As such, landscaping will be limited to grading, placement of top soil, and seeding. Site restoration as used in this estimate is not intended to re-configure the station for redevelopment, e.g. use as a recreational or industrial facility.

A typical site restoration sequence would be:

- Crush all concrete rubble and remove reinforcing steel. Concrete debris will be shipped off site for disposal as construction debris. Reinforcing steel will be recycled.
- Backfill below grade voids with clean compactible fill as necessary
- Closure of sampling wells
- General grading of the station
- Placement of top soil or other suitable surface material necessary to maintain erosion control
- Landscaping to the extent necessary to re-vegetate the station (grass or similar plant materials)
- Demobilizing personnel and equipment

3. COST ESTIMATE

The basis, methodology, and assumptions for the site-specific cost estimate are described in the following paragraphs.

3.1 BASIS OF ESTIMATE

Inventory of Materials to be Removed

The inventory is an essential element of the estimate, since dismantling costs are determined by applying unit cost factors against the corresponding inventory quantities. For each of these estimates a site-specific inventory of materials to be removed was developed using a combination of methods. The inventory used in developing the estimate for each station is provided in Appendix A.

Comparable Boiler / Turbine Unit Information Available to TLG

Where TLG had previously developed inventory information for a boiler and turbine of similar size, fuel type and vintage, referred to as “reference unit”, this information was used to represent the boiler / turbine systems inventory for the comparable Xcel Energy unit. In the same manner, non-steam power facilities were also used as reference units for other, similar Xcel Energy facilities. The inventory was adjusted to reflect the difference between the rating of the Xcel Energy reference unit and the rating of the comparable unit.

There are expected differences in other facilities, even if the power generating equipment are similar between comparable units. These include systems and structures associated with cooling water intake and discharge, fuel handling, exhaust gas, maintenance buildings and shops, pollution-control, and the quantity and extent of asbestos containing material (if applicable). For these systems and structures TLG developed the inventory by conducting a walk-down of the station, and extracting information from station-specific drawings and photos.

Comparable Plant Information Not Available to TLG

Where the Xcel Energy unit(s) had no comparable match in the TLG database, the site specific inventory was developed “from scratch”, by completing a physical walk-down of each such unit, discussions with the stations’ Operations & Maintenance staff, and extracting data from station-specific maintenance databases (lists of equipment), drawings, and photos.

Economic Cost Drivers (Reference in Section 6)

In developing an estimate, the cost of labor, equipment and material, credit for scrap, and similar costs will influence the results of the estimate. The basis for the significant cost drivers are:

1. Craft labor rates are based on existing contracts with craft labor contractors. These rates were provided by Xcel Energy.
2. Utility labor rates are based on labor costs for positions likely to be employed during the dismantling project. These rates were provided by Xcel Energy.
3. Material and equipment costs for conventional demolition and/or construction activities, Contractors Insurance, Small Tools Allowance, Permit / Fees, and Contractor's Fee are based on RSMeans Construction Cost Data (Ref. 1).
4. Scrap metal prices are based on a five-year average of published indices (Ref. 2).
5. Contingency, contractor fee, contractor insurance, environmental sampling, and permits & fees are based upon RSMeans Construction Cost Data (Ref. 1).
6. Costs in this estimate are in 2024 dollars.
7. Property taxes (or payments in lieu of taxes) are not included within the estimate.
8. The estimate to dismantle the stations does not address credit associated with the residual value of the land.

Project Organization

For the purposes of this study, the dismantling project for each station is assumed to be managed by Xcel Energy's Project Director, who would have the primary responsibility for dismantling the station. A Dismantling Contractor, experienced in dismantling similar facilities, would be hired as the prime contractor for the removal of plant components and site facilities. The Dismantling Contractor's Project Manager would report to the Project Director. The Dismantling Contractor would manage and supervise the dismantling activities of the station and be responsible for completing the work in an expeditious and safe manner. Contractor personnel would manage and direct the labor force in accordance with approved procedures and in accordance with a health and safety program. The Xcel staff would maintain and/or provide the engineering, safety, and environmental compliance oversight, and the security services necessary to support dismantling operations. Figures 3.1 and 3.2 identify typical organizations for the plant/utility staff and the associated

contractor personnel during the dismantling phase of the project. The smaller facilities included within this estimate would have a commensurately smaller project organization e.g. Angus Anson, Blue Lake, and Grand Meadow.

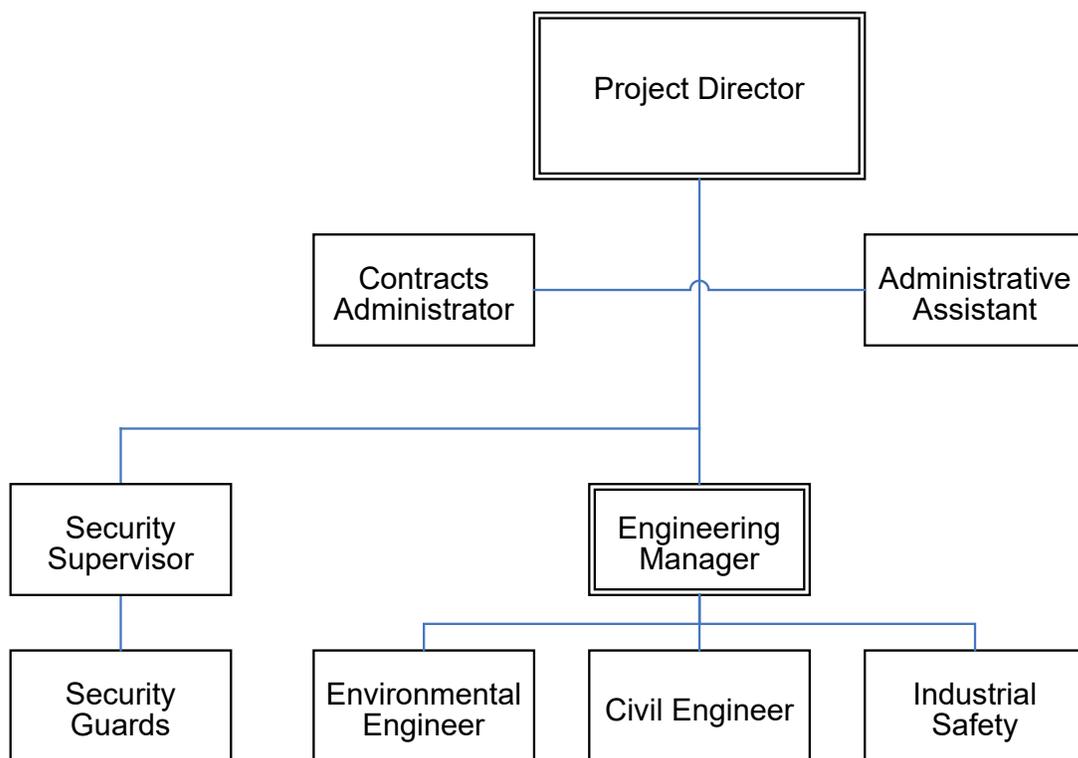
3.2 METHODOLOGY

The methodology used to develop the cost estimate follows the basic approach presented in the AIF/NESP-036, "Guidelines for Producing Commercial Nuclear Power Plant Decommissioning Cost Estimates" (Ref. 5) and the US DOE "Decommissioning Handbook" (Ref. 6). These publications utilize a unit cost factor method for estimating decommissioning activity costs to simplify the estimating calculations. Unit cost factors for concrete removal (\$/cubic yard), steel removal (\$/ton), and cutting costs (\$/in) are developed from the labor cost information from RSMeans. The activity-dependent costs are estimated using item quantities (cubic yards, tons, inches, etc.) developed from plant drawings and inventory documents. The unit factors used in this study reflect the latest available information on worker productivity in plant dismantling. A sample unit cost factor is provided in Appendix B. A list of unit cost factors is provided in Appendix C.

An activity duration critical path is developed to determine the total dismantling program schedule. This program schedule is then used to determine the period-dependent costs for program management, administration, field engineering, equipment rental, quality assurance, and security. TLG applied the staff provided salaries into the period dependent staffing model. The costs for conventional demolition of structures, materials, backfill, landscaping, and equipment rental are obtained from RSMeans. Examples of such unit cost factor development are presented in AIF/NESP-036.

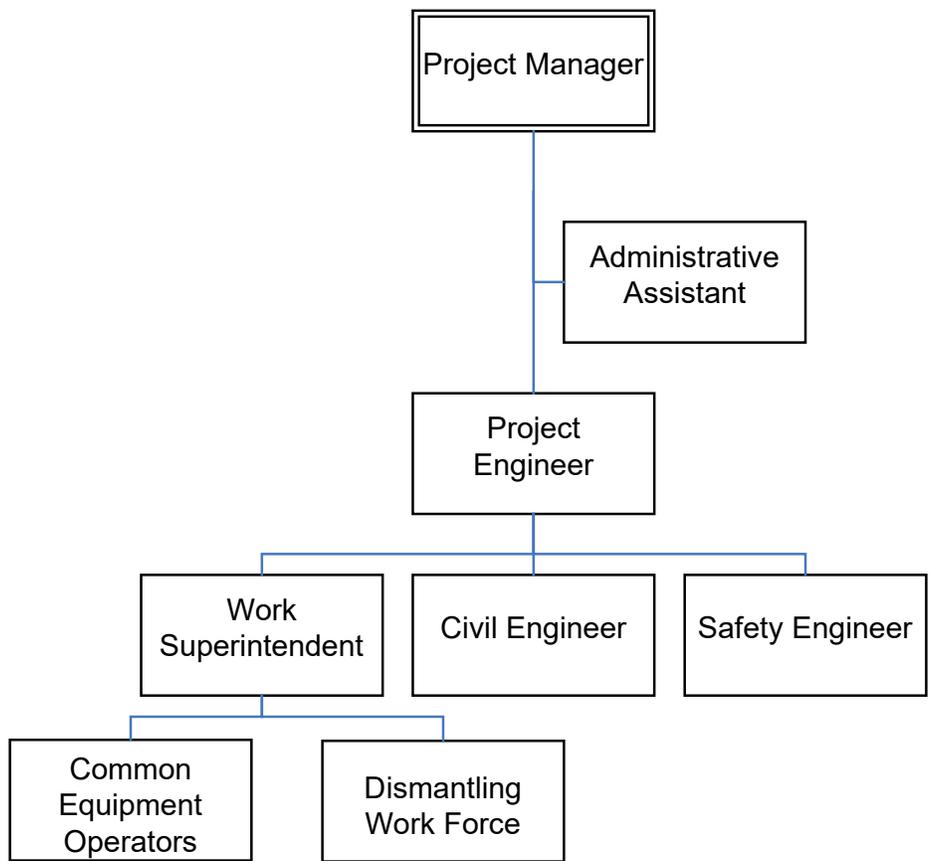
The unit cost factor method provides a demonstrable basis for establishing reliable cost estimates. The detail of activities for labor costs, equipment and consumables costs provide assurance that cost elements have not been omitted. Detailed unit cost factors, coupled with the site-specific inventory of piping, components and structures provide confidence in the cost estimates.

**FIGURE 3.1
DISMANTLING PROJECT ORGANIZATION
UTILITY STAFF**



For a large station such as Sherburne County, this represents a full-time equivalent staffing level of six personnel. This value is reduced for smaller stations.

FIGURE 3.2
DISMANTLING PROJECT ORGANIZATION
DECOMMISSIONING CONTRACTOR STAFF



For a large station such as Sherburne County, this represents a full-time equivalent staffing level of 11.5 personnel. This value is reduced for smaller stations.

The activity-dependent and period-dependent costs are combined with applicable collateral costs to yield the direct decommissioning cost. A contingency is then applied. "Contingencies" are defined in the American Association of Cost Engineers "Project and Cost Engineers' Handbook" (Ref. 5) as "specific provision for unforeseeable elements of cost within the defined project scope; particularly important where previous experience relating estimates and actual costs has shown that unforeseeable events which will increase costs are likely to occur." The cost elements in this estimate are based on ideal conditions; therefore, a contingency factor has been applied.

Examples of items that could occur but have not otherwise been accounted for in this estimate include: labor work stoppages, bad weather delays, equipment/tool breakage, changes in the anticipated plant shutdown conditions, etc. These types of unforeseeable events are discussed in the AIF/NESP-036 study. Guidelines are also provided for applying contingency.

3.3 ASSUMPTIONS

The following assumptions were used in developing the dismantling estimate.

Pre-requisite Activities

1. Dismantling of the station will not commence until all units are retired (cost estimate is not based on independent dismantling of units while adjacent units are operating).
2. The arrangements of the unit facilities as they existed in 2019 based upon walk-downs conducted by TLG, and databases and drawings provided by owner. The arrangements and inventories were adjusted based on any changes provided from Xcel. The inventories of the new wind farms added to the Xcel Energy fleet since 2019 were developed using drawings provided by Xcel.
3. The dismantling process will be an engineered process with substantial consideration for occupational (worker) safety.
4. The demolition will be performed by a Dismantling Contractor who is responsible to provide adequate staff and equipment to complete the dismantling in a safe manner.
5. Site security costs to restrict access to the demolition project by unauthorized personnel are included.
6. The estimates are based on industrial safety and environmental regulations effective in 2024.

7. All power to the structures will be disconnected prior to beginning removal activities (“Cold and Dark”). The Decommissioning Contractor will provide for temporary power as needed to support dismantling activities.
8. End of life water inventory management in regulated ponds will be addressed in accordance with federal and state rules and closed in place after shutdown.
9. On-site fuel inventories will be used and/or removed prior to start of dismantling.
10. Silos, precipitators, hoppers, tanks, etc., will be emptied by operations and maintenance staff after shutdown.
11. Acids, caustics, and similar hazardous materials will be removed by operations and maintenance staff after shutdown.
12. Consumables, such as ion exchange materials and filters, will also be removed by operations and maintenance staff after shutdown.
13. Stores, spare parts, gas storage containers, laboratory equipment, office furniture, etc., will be removed by the owner after shutdown.
14. Oils used in station transformers may contain PCBs. Lubricating and transformer oils are drained and removed by operations and maintenance staff after shutdown. If any PCB contaminated oil is encountered, it will be removed and disposed of properly.
15. Asbestos (if present) will be removed prior to the start of dismantling. Asbestos insulation and PACM (presumed asbestos containing materials) will be disposed of at licensed facilities. Quantities of asbestos are based on owner-provided information where available. Where such information was not available, the quantities of asbestos were estimated.
16. Prior to initiating dismantling, essentially all live circuits will have been de-energized (to preclude creating an industrial hazard). If required, temporary services systems (air, water, electrical, fire water, etc.) will be used to support dismantling operations and will remain in service throughout the project until no longer required.

Economic Assumptions

17. Post-shutdown “dormancy” costs (i.e., security and maintenance on any of the units retired prematurely) are not included in the study.
18. Escalation/inflation of the costs over the remaining operating life is not included.
19. An allowance of 2% of craft labor costs is used for small tools.

20. A 12.5% fee is added to the Demolition Contractor's cost to account for its overhead and profit.
21. A 25% contingency is applied to asbestos remediation activities.
22. A 15% contingency is applied to all remaining dismantling-related costs.
23. A credit for scrap metal cost recovery is included in the estimates. Retired plant equipment is assumed to have no value as salvage (sold for re-use).

Physical Work Assumptions

24. The costs for disposition (if required) of contaminated soil (e.g., PCBs, hydrocarbons, lead, asbestos, mercury, acids or caustics) are outside the scope of this estimate.
25. Large equipment and components will be removed prior to structures demolition.
26. An environmental hazards crew will be maintained throughout the demolition period to address such items as lead paint and asbestos that was inaccessible during the asbestos remediation period (where applicable).
27. Turbine pedestals and powerhouse building foundations will be removed by demolition equipment and back-filled to grade.
28. Structures and foundations will be removed with any resulting voids back-filled to grade level. An additional scenario is provided for the wind farms where the equipment and structures are removed only to a depth of 48 inches.
29. Chimney stacks will be blasted to the ground and broken into rubble, the steel liners cut and removed, and the foundations removed.
30. The dismantling of the electrical equipment terminates at the switch yard boundary. The switch yard is left intact.
31. Concrete rubble generated during dismantling will be crushed, reinforcing steel removed, and the concrete disposed of offsite as construction debris.
32. The site will be graded; however, no effort was included in this estimate to restore the original contour of the land. Ground cover will be established for erosion control.
33. Roads, parking lots, etc., are removed after the facility is dismantled (with the exception of the immediate area around the switchyard).

Scheduling Assumptions

34. All work is performed during an eight-hour workday, five days per week, with no overtime.
35. Multiple crews work parallel activities to the maximum extent possible, consistent with efficiency (adequate access for cutting, removal, and laydown space) and with industrial safety appropriate for demolition of heavy components and structures.
36. Scheduling was calculated without constraints on availability of labor, equipment, or materials.

STATION-SPECIFIC NOTES

3.4.1 Allen S. King

- All currently operational coal handling equipment and the abandoned-in-place coal barge unloader facility with the twenty-two dolphin-type barge piers are included in the estimate.
- A cofferdam will be installed to allow removal of the condenser cooling water discharge structure and the discharge structure from the cooling tower.
- The boiler and precipitator will be cleaned prior to dismantling.
- Lead paint on concrete surfaces will be removed prior to demolition of the concrete structures.
- Rockbestos-insulated electrical cabling and other ACM in cable trays will be removed (all cable trays & cabling disposed of as ACM).
- The soil beneath the area of the coal pile will be removed to a depth of five feet; the soil will be disposed of offsite as solid waste.
- The ash pond will be backfilled with clean fill prior to placement of the closure cap.

3.4.2 Angus Anson

- The Pathfinder Unit 1 building has been included in this estimate.
- There is a reduced decommissioning management and contractor staff due to the smaller size of this facility.
- Lead paint on concrete surfaces will be removed prior to demolition of the concrete structures.
- Concrete will only be removed to three feet below grade.

- Two large oil storage tanks are included in the estimate. One tank is currently in service. The other tank has been cleaned and remains on stand-by.

3.4.3 Black Dog

- The abandoned-in-place Unit 2 boiler is included in the estimate.
- All chimneys from the coal burning operation have been removed.
- All operational coal handling equipment external to the building e.g. conveyors, rail car unloader, transfer towers, stacker conveyor etc. have been removed. Coal conveyors inside the plant have been abandoned in place but not yet removed.
- A cofferdam will be installed to remove the intake condenser cooling water structure.

3.4.4 Blue Lake

- There is a reduced decommissioning management and contractor staff due to the smaller size of this facility.
- Two large oil storage tanks are included in the estimate. One tank is currently in service. The other tank has been cleaned and remains on stand-by.

3.4.5 Hennepin Island

- There is a reduced decommissioning management and contractor staff due to the smaller size of this facility.
- The estimate does not include dam or earthworks removal, or ongoing maintenance.
- Inlet channel to turbines will be backfilled.
- Lead paint on concrete surfaces will be removed prior to demolition of the concrete structures.

3.4.6 High Bridge

- There is a reduced decommissioning management and contractor staff due to the smaller size of this facility.
- A cofferdam will be installed to remove the river intake and discharge structure.

3.4.7 Inver Hills

- Gas supply lines will be cut and capped at the source.
- There is a reduced decommissioning management and contractor staff due to the smaller size of this facility.

3.4.8 Maplewood Gas Plant

- Facility includes multiple liquefied natural gas storage tanks.
- There is a reduced decommissioning management and contractor staff due to the smaller size of this facility.

3.4.9 Red Wing

- The RDF unloading facility and the conveyor transport system are included in the estimate.
- A cofferdam will be installed to remove the cooling water intake and discharge structure.
- The barge unloading facility is not included in the estimate.
- The boiler and precipitator will be cleaned prior to dismantling.
- Lead paint on concrete surfaces will be removed prior to demolition of the concrete structures.
- Rockbestos-insulated electrical cabling and other ACM in cable trays will be removed (all cable trays & cabling disposed of as ACM).
- The ash landfills will be closed in place by capping with a synthetic liner, placing cover over the cap, and seeding.

3.4.10 Riverside

- Included in this estimate are the following abandoned-in-place facilities and equipment:
 - Unit 6, 7 and 8 building structure
 - Unit 6 and 7 boilers
 - Unit 8 boiler, turbine and associated equipment
- Cofferdams will be installed to remove the four cooling water intake and discharge structures.
- Includes barge unloading dock and concrete piles.
- Rockbestos-insulated electrical cabling and other ACM in cable trays will be removed (all cable trays & cabling disposed of as ACM).

3.4.11 Sherburne County

- All coal handling facilities e.g. coal barn, rail car dumper building, coal yard control and maintenance facility, earthen storage berms, conveyor systems, transfer towers etc. are included in this estimate.
- All warehouse/storage type buildings on the site are included in the estimate.
- A cofferdam will be installed to remove the cooling water intake and discharge structure.
- The boiler and precipitator/baghouse will be cleaned prior to dismantling.
- Rockbestos-insulated electrical cabling and other ACM in cable trays will be removed (all cable trays & cabling disposed of as ACM) – Units 1 and 2 only.
- The soil beneath the area of the coal pile will be removed to a depth of five feet; the soil will be disposed of on site in the ash pond.
- The ash pond will be backfilled with coal yard soil prior to placement of the closure cap.
- The Unit 3 dry ash landfill will be closed and capped in accordance with Minnesota's solid waste permit requirements and applicable federal coal combustion residual rules.
- Some of the planning for Sherburne County includes a unit shutdown with the other units remaining in operation for a number of years. In this event, the costs in Table 5.1k, for the shutdown unit only, should be increased by some fraction to allow for constraints on demolition activities on the shutdown with the other units operational. Based upon discussions with Xcel Energy personnel, an increase of 20% can be used for planning purposes.
- The ash landfills will be closed in place by capping with a synthetic liner, placing cover over the cap, and seeding.
- Two large settling tanks are included in the estimate.

3.4.12 Sibley Gas Plant

- Facility includes multiple liquefied natural gas storage tanks.
- There is a reduced decommissioning management and contractor staff due to the smaller size of this facility.

3.4.13 Wescott Gas Plant

- Facility includes two large insulated liquefied natural gas storage tanks.
- There is a reduced decommissioning management and contractor staff due to the smaller size of this facility.

3.4.14 Wilmarth

- The RDF bulk storage facility is not included in the estimate. Only the transport section of the facility with conveyor systems and transfer towers is included.
- There is a reduced decommissioning management and contractor staff due to the smaller size of this facility.
- The boiler and precipitator will be cleaned prior to dismantling.
- Lead paint on concrete surfaces will be removed prior to demolition of the concrete structures.
- Rockbestos-insulated electrical cabling and other ACM in cable trays will be removed (all cable trays & cabling disposed of as ACM).
- The ash landfills will be closed in place by capping with a synthetic liner, placing cover over the cap, and seeding.

3.4.15 Wind Farms – Blazing Star I, Border Winds, Courtenay, Foxtail, Grand Meadow, Lake Benton II, Nobles, Pleasant Valley, and the following plants which were added to the Xcel Energy Fleet since 2019: Blazing Star II, Community Wind, Crown Ridge II, Dakota Range, Freeborn, Jeffers, Mower County, Northern Wind, Rock Aetna

- All underground power and control cables will be excavated and removed.
- Tower foundations are completely removed.
- All access roads surfaces will be excavated and removed. The excavated areas will be back-filled with soil.
- There is a reduced decommissioning management and contractor staff due to the smaller size of these facilities.

3.4.16 Wind Farms (Removal to 48-inch depth) – Blazing Star I, Border Winds, Courtenay, Foxtail, Grand Meadow, Lake Benton II, Nobles, Pleasant Valley, and the following plants which were added to the Xcel Energy Fleet since 2019: Blazing Star II, Community Wind, Crown Ridge II, Dakota Range, Freeborn, Jeffers, Mower County, Northern Wind, Rock Aetna

- All underground power and control cables will be excavated and removed to a depth of 48 inches below grade.
- Tower foundations pedestals will be removed to 48 inches below grade.
- All access roads surfaces will be excavated and removed. The excavated areas will be back-filled with soil.
- There is a reduced decommissioning management and contractor staff due to the smaller size of these facilities.

4. SCRAP METAL CREDITS

The dismantling of a typical fossil plant occurs after a lengthy plant operating life. The existing plant equipment is considered obsolete and suitable for scrap as deadweight quantities only. Xcel Energy will make economically reasonable efforts to salvage equipment following final plant shutdown. However, dismantling techniques assumed by TLG for equipment in this analysis are not consistent with removal techniques required for salvage (resale) of equipment. Experience has indicated that buyers prefer equipment stripped down to very specific requirements before they would consider purchase. This can require expensive work to remove the equipment from its installed location, which is inconsistent with the rapid dismantling approach assumed in this estimate. Since placing a salvage value on this machinery and equipment would be speculative, and the value would be small in comparison to the overall cost of dismantling, this analysis does not attempt to quantify the value that an owner may realize based upon those efforts.

Furniture, tools, mobile equipment such as forklifts, trucks, bulldozers, and other property is removed at no cost or credit to the decommissioning project. Disposition may include relocation to other facilities. Spare parts are made available for alternative use.

The materials used in the equipment and buildings are suitable for recycle as scrap metals. As such, an estimated value of the scrap metal credit has been developed and applied to each station's cost estimate. The value of scrap was estimated using a five-year average of market values extracted from published sources and applying this value to the estimated quantities of materials generated from the dismantling project. There were four basic types of metals used in the scrap estimates; carbon steel (the most common material used at the station), copper, stainless steel (high alloy steel) and aluminum. The scrap credit, in addition to considering the quantity and types of materials, also considered the cost of handling and transporting these materials to a major scrap processing location in the Twin Cities area where scrap is used or sold. The value of the scrap is reduced by the transportation costs.

The basis for scrap metal value is summarized in Table 4.1. A summary of the basis for the scrap credit is provided in Tables 4.2 which details the scrap quantities by material type from each unit, and Table 4.3 lists the dollar value of these quantities.

TABLE 4.1a
BASIS FOR SCRAP METAL VALUE
(2024 dollars)

Fossil Stations

Type of Material	Scrap Category ¹	Market Value ²	Units	Transport Cost ³	Scrap Metal Credit ⁴ (per ton)
Carbon Steel	Cast Iron	225.34	Per Ton	57.22	168.11
	No. 1	281.67	Per Ton	57.22	224.45
	Mixed Scrap	225.34	Per Ton	57.22	168.1
	Galvanized	61.97	Per Ton	57.22	4.75
Stainless Steel	SS-1	1.02	Per Pound	0.03	1,991.92
Copper	Insulated Cable	1.76	Per Pound	0.03	3,459.00
	No. 2 Copper	2.81	Per Pound	0.03	5,569.81
	Copper-Nickel	5.11	Per Pound	0.03	10,156.90
	Large Motor	0.42	Per Pound	0.03	786.65
Non-Ferrous	Aluminum	0.35	Per Pound	0.03	636.23

Note 1: Scrap categories are consistent with information provided in Recycler's World.

Note 2: The market value for scrap metal used in this estimate is based on Recycler's World U.S. Scrap Metal Index Spot Market Prices. Values shown represent the average over a 5-year period from January 1, 2019 to December 31, 2023 (See Section 6, reference 4).

Note 3: The estimated cost for handling and transporting the materials to a major scrap processing center in the Twin Cities area is \$57.22 / ton or \$0.028 / pound.

Note 4: The scrap metal credit reflects the market value of scrap adjusted for handling and transport cost to local scrap metal recycler.

TABLE 4.1b
BASIS FOR SCRAP METAL VALUE
(2024 dollars)

Wind Farms

Type of Material	Scrap Category ¹	Market Value ²	Units	Scrap Metal Credit ³ (per ton)
Carbon Steel	Cast Iron	225.34	Per Ton	225.34
	No. 1	281.67	Per Ton	281.67
	Mixed Scrap	225.34	Per Ton	225.34
	Galvanized	61.97	Per Ton	61.97
Stainless Steel	SS-1	1.02	Per Pound	2,049.15
Copper	Insulated Cable	1.76	Per Pound	3,516.22
	No. 2 Copper	2.81	Per Pound	5,627.03
	Copper-Nickel	5.11	Per Pound	10,214.12
	Large Motor	0.42	Per Pound	843.87
Non-Ferrous	Aluminum	0.35	Per Pound	693.45

Note 1: Scrap categories are consistent with information provided in Recycler's World.

Note 2: The market value for scrap metal used in this estimate is based on Recycler's World U.S. Scrap Metal Index Spot Market Prices. Values shown represent the average over a 5-year period from January 1, 2019 to December 31, 2023 (See Section 6, Reference 4).

Note 3: The scrap metal credit reflects the market value of scrap cost to local scrap metal recycler. Scrap from the wind farms does not include transportation costs; the transport of the scrap from wind farms is separately accounted for in the cost tables *within "Item 1b. Haul Off of Materials (Trucking / Rail)."*

TABLE 4.2a
QUANTITY OF SCRAP METALS BY STATION
(pounds)

Fossil Stations

Station Name	Carbon Steel			Stainless Steel		Galvanized	Copper		Copper		Copper	Total
	Cast Iron	No. 1	Mixed Scrap	SS-1	SS-2	Steel	Bright	Insul Cbl	No. 2 Cu	Large Mtr	Nickel	
Allen S . King	2,976,846	41,253,822	53,751,220	231,075	-	1,010,675	-	157,197	590,394	1,816,821	515,763	102,303,814
Angus Anson	944,532	7,869,287	10,367,485	366,129	-	262,382	-	62,845	555,614	235,889	90,000	20,754,163
Black Dog	1,643,294	27,421,437	35,094,140	770,520	-	691,748	-	203,840	500,072	1,777,520	221,615	68,324,186
Blue Lake	562,895	7,151,454	16,794,779	471,749	-	151,311	-	66,137	534,704	167,052	-	25,900,081
Hennepin Island	-	696,327	1,821,010	1,204	-	32,320	-	17,700	44,413	-	-	2,612,973
High Bridge	844,602	11,853,600	18,671,353	312,326	-	572,357	-	113,539	661,690	1,016,734	-	34,046,202
Inver Hills	203,824	4,050,420	12,115,948	911,580	-	66,005	-	-	537,241	6,408	-	17,891,426
Maplewood	55,689	2,277,558	514,983	109,319	-	31,504	-	6,904	16,564	374	-	3,012,895
Red Wing	269,371	5,792,041	7,537,990	459,747	-	242,290	-	29,016	21,797	235,896	34,301	14,622,450
Riverside	717,166	26,334,947	48,412,618	275,384	-	437,669	-	61,010	596,359	1,432,370	-	78,267,523
Sherburne County	4,008,245	133,744,558	185,765,812	2,132,542	-	3,718,089	-	836,673	893,799	5,411,303	-	336,511,124
Sibley	53,710	1,828,422	373,174	103,107	-	43,503	-	6,703	13,829	7,250	-	2,429,699
Wescott	47,236	7,534,891	1,606,330	189,165	-	68,387	-	33,887	16,236	2,591	-	11,325,198
Wilmarth	303,646	5,170,263	7,265,649	153,131	-	168,520	-	29,016	21,797	235,896	80,000	13,427,919
Total	12,631,057	282,979,026	400,092,492	6,486,978	-	7,496,761	-	1,624,468	5,004,510	12,346,103	941,679	731,429,652

TABLE 4.2b
QUANTITY OF SCRAP METALS BY STATION
(pounds)

Wind Farms (Complete Removal)

Station Name	Carbon Steel		Copper		Aluminum	Total
	No. 1	Mixed Scrap	No. 2 Cu	Large Mtr		
Blazing Star I	5,913,057	43,858,999	534,453	6,015,842	2,085,396	58,407,747
Border Winds Project	4,404,257	23,658,643	400,839	3,819,509	1,564,047	33,847,295
Courtenay	5,906,025	35,509,601	534,453	5,092,678	2,085,396	49,128,153
Foxtail	5,655,813	32,880,310	400,839	4,514,897	1,564,047	45,015,907
Grand Meadow	3,862,624	33,764,540	358,083	5,302,782	1,397,215	44,685,245
Lake Benton II	3,244,453	22,905,242	1,031,491	3,326,828	2,565,922	33,073,937
Nobles	10,771,870	51,911,086	716,166	10,639,600	2,794,431	76,833,154
Pleasant Valley	6,238,545	37,955,390	534,453	5,092,678	2,085,396	51,906,462
Total (Complete Removal)	45,996,644	282,443,812	4,510,777	43,804,815	16,141,851	392,897,899

TABLE 4.2b(Continued)
QUANTITY OF SCRAP METALS BY STATION
(pounds)

Wind Farms (Complete Removal)
Farms added to the Xcel Energy fleet since 2019

Station Name	Carbon Steel		Copper		Aluminum	Total
	No. 1	Mixed Scrap	No. 2 Cu	Large Mtr		
Blazing Star II - New 2021	6,603,257	43,858,999	534,453	6,015,842	2,085,396	59,097,947
Freeborn Wind – New 2021	7,455,625	43,863,199	534,453	6,015,842	2,085,396	59,954,515
Crowned Ridge II Wind Farm – New 2020	6,358,684	45,798,062	523,428	6,653,657	2,052,738	61,386,568
Dakota Range Wind – New 2022	6,555,425	31,363,510	531,193	4,368,804	2,085,396	44,904,328
Community Wind North – New 2020	699,857	5,719,452	524,209	656,757	2,085,396	9,685,671
Jeffers Wind – New 2020	1,119,168	9,473,421	525,140	1,094,595	2,085,396	14,297,719
Mower County – New 2020	2,557,448	18,712,410	527,817	2,612,749	2,085,396	26,495,821
Rock Aetna – New 2022	745,003	4,101,679	47,584	604,878	186,613	5,685,758
Northern Wind – New 2023	3,309,926	18,635,121	220,078	2,797,560	863,083	25,825,767
Total (Complete Removal)	35,404,392	221,525,853	3,968,355	30,820,684	15,614,810	307,334,094

TABLE 4.2c
QUANTITY OF SCRAP METALS BY STATION
(pounds)

Wind Farms (Down to 48 inches below grade)

Station Name	Carbon Steel		Copper		Aluminum	Total
	No. 1	Mixed Scrap	No. 2 Cu	Large Mtr		
Blazing Star I (48 in.)	669,104	43,858,999	11,641	6,015,842	-	50,555,586
Border Winds Project (48 in.)	485,434	23,658,643	8,731	3,819,509	-	27,972,316
Courtenay (48 in.)	662,072	35,509,601	11,641	5,092,678	-	41,275,992
Foxtail (48 in.)	610,801	32,880,310	8,731	4,514,897	-	38,014,739
Grand Meadow (48 in.)	561,512	33,764,540	7,799	5,302,782	-	39,636,634
Lake Benton II (48 in.)	385,519	22,905,242	5,122	3,326,828	-	26,622,712
Nobles (48 in.)	1,306,946	51,911,086	15,599	10,639,600	-	63,873,231
Pleasant Valley (48 in.)	658,709	37,955,390	11,641	5,092,678	-	43,718,418
Total (Down 48 inch Removal)	5,340,099	282,443,812	80,903	43,804,815	-	331,669,629

TABLE 4.2c (continued)
QUANTITY OF SCRAP METALS BY STATION
(pounds)

Wind Farms (Down to 48 inches below grade)
Farms added to the Xcel Energy fleet since 2019

Station Name	Carbon Steel		Copper		Aluminum	Total
	No. 1	Mixed Scrap	No. 2 Cu	Large Mtr		
Blazing Star II (48 in) - New 2021	669,104	43,858,999	11,641	6,015,842	-	50,555,586
Freeborn Wind (48 in) – New 2021	621,022	43,863,199	11,641	6,015,842	-	50,511,704
Crowned Ridge II Wind Farm (48 in – New 2020	730,845	45,794,062	10,244	6,653,657	-	53,188,808
Dakota Range Wind (48 in) – New 2022	489,915	31,363,510	8,381	4,368,804	-	36,230,610
Community Wind North (48 in) – New 2020	128,039	5,719,452	1,397	656,757	-	6,505,645
Jeffers Wind (48 in) – New 2020	166,137	9,473,421	2,328	1,094,595	-	10,736,481
Mower County (48 in) – New 2020	318,641	18,738,410	5,006	2,612,749	-	21,674,806
Rock Aetna (48 in) – New 2022	107,300	4,101,679	931	604,878	-	4,814,788
Northern Wind (48 in) – New 2023	331,454	18,635,121	4,307	2,797,560	-	21,768,442
Total (Down 48 inch Removal)	3,562,457	221,547,853	55,876	30,820,684	-	255,986,870

TABLE 4.3a
SCRAP METAL CREDITS BY STATION
(thousands of 2024 dollars)

Fossil Stations

Station Name	Carbon Steel			Stainless Steel		Galvanized	Copper			Copper		Total
	Cast Iron	No. 1	Mixed Scrap	SS-1	SS-2	Steel	Bright	Insul Cbl	No. 2 Cu	Large Mtr	Nickel	
Allen S. King	\$ 250	\$ 4,630	\$ 4,518	\$ 230	\$ -	\$ 2	\$ -	\$ 272	\$ 1,644	\$ 715	\$ 2,619	\$ 14,880
Angus Anson	\$ 79	\$ 883	\$ 871	\$ 365	\$ -	\$ 1	\$ -	\$ 109	\$ 1,547	\$ 93	\$ 457	\$ 4,405
Black Dog	\$ 138	\$ 3,077	\$ 2,950	\$ 767	\$ -	\$ 2	\$ -	\$ 353	\$ 1,393	\$ 699	\$ 1,125	\$ 10,504
Blue Lake	\$ 47	\$ 803	\$ 1,412	\$ 470	\$ -	\$ 0	\$ -	\$ 114	\$ 1,489	\$ 66	\$ -	\$ 4,401
Hennepin Island	\$ -	\$ 78	\$ 153	\$ 1	\$ -	\$ 0	\$ -	\$ 31	\$ 124	\$ -	\$ -	\$ 387
High Bridge	\$ 71	\$ 1,330	\$ 1,569	\$ 311	\$ -	\$ 1	\$ -	\$ 196	\$ 1,843	\$ 400	\$ -	\$ 5,722
Inver Hills	\$ 17	\$ 455	\$ 1,018	\$ 908	\$ -	\$ 0	\$ -	\$ -	\$ 1,496	\$ 3	\$ -	\$ 3,897
Maplewood	\$ 5	\$ 256	\$ 43	\$ 109	\$ -	\$ 0	\$ -	\$ 12	\$ 46	\$ 0	\$ -	\$ 471
Red Wing	\$ 23	\$ 650	\$ 634	\$ 458	\$ -	\$ 1	\$ -	\$ 50	\$ 61	\$ 93	\$ 174	\$ 2,143
Riverside	\$ 60	\$ 2,955	\$ 4,069	\$ 274	\$ -	\$ 1	\$ -	\$ 106	\$ 1,661	\$ 563	\$ -	\$ 9,690
Sherburne County	\$ 337	\$ 15,009	\$ 15,615	\$ 2,124	\$ -	\$ 9	\$ -	\$ 1,447	\$ 2,489	\$ 2,128	\$ -	\$ 39,158
Sibley	\$ 5	\$ 205	\$ 31	\$ 103	\$ -	\$ 0	\$ -	\$ 12	\$ 39	\$ 3	\$ -	\$ 397
Wescott	\$ 4	\$ 846	\$ 135	\$ 188	\$ -	\$ 0	\$ -	\$ 59	\$ 45	\$ 1	\$ -	\$ 1,859
Wilmarth	\$ 26	\$ 580	\$ 611	\$ 153	\$ -	\$ 0	\$ -	\$ 50	\$ 61	\$ 93	\$ 406	\$ 1,979
Total	\$ 1,062	\$ 31,757	\$ 33,630	\$ 6,461	\$ -	\$ 18	\$ -	\$ 2,810	\$ 13,937	\$ 4,856	\$ 4,782	\$ 99,893

TABLE 4.3b
SCRAP METAL CREDITS BY STATION
(thousands of 2024 dollars)

Wind Farms (Complete Removal)

Station Name	Carbon Steel		Copper		Aluminum	Total
	No. 1	Mixed Scrap	No. 2 Cu	Large Mtr		
Blazing Star I	\$ 833	\$ 4,942	\$ 1,504	\$ 2,538	\$ 723	\$ 10,539
Border Winds Project	\$ 620	\$ 2,666	\$ 1,128	\$ 1,612	\$ 542	\$ 6,568
Courtenay	\$ 832	\$ 4,001	\$ 1,504	\$ 2,149	\$ 723	\$ 9,208
Foxtail	\$ 797	\$ 3,705	\$ 1,128	\$ 1,905	\$ 542	\$ 8,076
Grand Meadow	\$ 544	\$ 3,804	\$ 1,007	\$ 2,237	\$ 484	\$ 8,078
Lake Benton II	\$ 457	\$ 2,581	\$ 2,902	\$ 1,404	\$ 890	\$ 8,233
Nobles	\$ 1,517	\$ 5,849	\$ 2,015	\$ 4,489	\$ 969	\$ 14,839
Pleasant Valley	\$ 879	\$ 4,276	\$ 1,504	\$ 2,149	\$ 723	\$ 9,531
Total (Complete Removal)	\$ 6,478	\$ 31,823	\$ 12,691	\$ 18,483	\$ 5,597	\$ 75,072

TABLE 4.3b (continued)
SCRAP METAL CREDITS BY STATION
(thousands of 2024 dollars)

Wind Farms (Complete Removal)
Farms added to the Xcel Energy fleet since 2019

Station Name	Carbon Steel		Copper			Aluminum	Total
	No. 1	Mixed Scrap	No. 2 Cu	Large Mtr			
Blazing Star II - New 2021	\$ 930	\$ 4,942	\$ 1,504	\$ 2,538	\$ 723	\$	10,637
Freeborn Wind – New 2021	\$ 1,050	\$ 4,942	\$ 1,504	\$ 2,538	\$ 723	\$	10,757
Crowned Ridge II Wind Farm – New 2020	\$ 896	\$ 5,160	\$ 1,473	\$ 2,807	\$ 712	\$	11,047
Dakota Range Wind – New 2022	\$ 923	\$ 3,534	\$ 1,495	\$ 1,843	\$ 723	\$	8,518
Community Wind North – New 2020	\$ 99	\$ 644	\$ 1,475	\$ 277	\$ 723	\$	3,218
Jeffers Wind – New 2020	\$ 158	\$ 1,067	\$ 1,477	\$ 462	\$ 723	\$	3,887
Mower County – New 2020	\$ 360	\$ 2,108	\$ 1,485	\$ 1,102	\$ 723	\$	5,779
Rock Aetna – New 2022	\$ 105	\$ 462	\$ 134	\$ 255	\$ 65	\$	1,021
Northern Wind – New 2023	\$ 466	\$ 2,100	\$ 619	\$ 1,180	\$ 299	\$	4,665
Total (Complete Removal)	\$ 4,986	\$ 24,959	\$ 11,165	\$ 13,004	\$ 5,414	\$	59,529

TABLE 4.3c
SCRAP METAL CREDITS BY STATION
(thousands of 2024 dollars)

Wind Farms (Down to 48 inches below grade)

Station Name	Carbon Steel		Copper		Aluminum	Total
	No. 1	Mixed Scrap	No. 2 Cu	Large Mtr		
Blazing Star I (48 in.)	\$ 94	\$ 4,942	\$ 33	\$ 2,538	\$ -	\$ 7,607
Border Winds Project (48 in.)	\$ 68	\$ 2,666	\$ 25	\$ 1,612	\$ -	\$ 4,370
Courtenay (48 in.)	\$ 93	\$ 4,001	\$ 33	\$ 2,149	\$ -	\$ 6,276
Foxtail (48 in.)	\$ 86	\$ 3,705	\$ 25	\$ 1,905	\$ -	\$ 5,720
Grand Meadow (48 in.)	\$ 79	\$ 3,804	\$ 22	\$ 2,237	\$ -	\$ 6,143
Lake Benton II (48 in.)	\$ 54	\$ 2,581	\$ 14	\$ 1,404	\$ -	\$ 4,053
Nobles (48 in.)	\$ 184	\$ 5,849	\$ 44	\$ 4,489	\$ -	\$ 10,566
Pleasant Valley (48 in.)	\$ 93	\$ 4,276	\$ 33	\$ 2,149	\$ -	\$ 6,551
Total (Down 48 inch Removal)	\$ 752	\$ 31,823	\$ 228	\$ 18,483	\$ -	\$ 51,285

TABLE 4.3c (continued)
SCRAP METAL CREDITS BY STATION
(thousands of 2024 dollars)

Wind Farms (Down to 48 inches below grade)
Farms added to the Xcel Energy fleet since 2019

Station Name	Carbon Steel		Copper		Aluminum	Total
	No. 1	Mixed Scrap	No. 2 Cu	Large Mtr		
Blazing Star II (48 in) - New 2021	\$ 94	\$ 4,942	\$ 33	\$ 2,538	\$ -	\$ 7,607
Freeborn Wind (48 in) – New 2021	\$ 87	\$ 4,942	\$ 33	\$ 2,538	\$ -	\$ 7,601
Crowned Ridge II Wind Farm (48 in – New 2020	\$ 103	\$ 5,160	\$ 29	\$ 2,807	\$ -	\$ 8,099
Dakota Range Wind (48 in) – New 2022	\$ 69	\$ 3,534	\$ 24	\$ 1,843	\$ -	\$ 5,470
Community Wind North (48 in) – New 2020	\$ 18	\$ 644	\$ 4	\$ 277	\$ -	\$ 943
Jeffers Wind (48 in) – New 2020	\$ 23	\$ 1,067	\$ 7	\$ 462	\$ -	\$ 1,559
Mower County (48 in) – New 2020	\$ 45	\$ 2,111	\$ 14	\$ 1,102	\$ -	\$ 3,273
Rock Aetna (48 in) – New 2022	\$ 15	\$ 462	\$ 3	\$ 255	\$ -	\$ 735
Northern Wind (48 in) – New 2023	\$ 47	\$ 2,100	\$ 12	\$ 1,180	\$ -	\$ 3,339
Total (Down 48 inch Removal)	\$ 502	\$ 24,962	\$ 157	\$ 13,004	\$ -	\$ 38,625

5. RESULTS

An estimate for dismantling each of the Xcel Energy fossil-fuel and wind farm generating stations in Minnesota and South Dakota was developed by applying the system and structures inventories against the associated unit cost factors and accounting for program support costs. A summary of each station's major cost categories is presented in Table 5.1 for the fossil stations, and in Table 5.2 for the wind farms.

5.1 FOSSIL STATIONS

Breakdowns of the major cost categories by unit and common facilities are provided in Tables 5.1a through 5.1q. Note that columns may not total due to rounding.

The following is an explanation of the contents of each line item in these tables:

Station Unit Rating (MWe) – This is the nominal electrical rating of each unit at the station. In Table 5.1 this represents the sum of all units on site.

Characterization / Temporary Services – The cost associated with performing a hazardous materials survey of the site prior to beginning field activities. Includes costs associated with de-energizing systems and isolation of the electrical systems in the buildings scheduled for dismantling. Costs for installing temporary services to support the dismantling are also included.

Worker Access – The cost associated with providing safe access to areas of the station being dismantled.

Pre-Demolition Cleaning (Boiler / Precipitator / Tanks) – The cost associated with cleaning coal-fired boilers and precipitators / baghouses, and associated flue-gas emission control systems. This line item also includes costs to clean acid and caustic storage tanks.

Asbestos / Lead Paint Remediation– The cost associated with remediating asbestos from the station prior to initiating dismantling activities. It should be noted that dismantling can proceed much more efficiently if asbestos containing materials have been removed. This line item also includes lead paint abatement from concrete surfaces in the buildings.

Equipment Removal – The cost associated with removing all station equipment (piping, valves, heat exchangers, tanks, electrical equipment, etc.).

Boiler(s) – The cost associated with removing the boiler.

Structures Demolition – The cost associated with demolishing the buildings and concrete foundations.

Backfill / Grade / Landscaping / Well Closure – The cost associated with backfilling below grade voids, and grading and landscaping the grounds to preclude erosion of soils. This line item also includes costs to seal groundwater monitoring wells.

Coal Yard Closure – The cost associated with removal and disposal of soil waste beneath the footprint of the coal field to a depth of 5 feet, and backfilling the void.

Ash Landfills / Ash Ponds & Landfills Including Evaporation Ponds / Ash Pond Dewatering – The cost associated with closure of the ponds on site, including placement of a cap on the pond(s) after backfilling.

Utility Management / Oversight – The staff directly assigned to manage the dismantling project, including planning, execution, oversight, and restoration.

Demolition Contractor Mgmt. / Super. / Safety Staff – The contractor's staff assigned to manage, engineer, and supervise the dismantling project, including site safety personnel.

Security – Personnel assigned to control access to the dismantling site.

Property Taxes – Not included in this estimate.

The following six items, grouped as Project Expenses, are calculated on a station basis, but are apportioned among the generating units on site by a ratio of the craft labor hours for each generating unit.

Shared Heavy Equipment / Operating Engineers – The cost for renting / operating equipment in general use throughout the dismantling project (cranes, trucks, forklifts, front-end loaders, etc.).

Small Tool Allowance – The cost for procuring small tools; this is consistent with RSMeans 2024 Item 01 54 39.70-0100.

Utilities Allowance (Office Equip & Supplies / Telephone, Electric etc.) – The cost for procuring utility services and office supplies in support of the field office for the utility management and demolition contractor staffs.

Permits – The cost of obtaining permits; this is consistent with RSMeans 2024 Item 01 41 26.50.

Demolition Contractors Insurance – The cost of the demolition contractors' insurance; the value is consistent with the RSMeans 2024 Item 01 31 13.30, lines 0020, 0200, and 0600.

Demolition Contractors Fee – A fee applied to contractor activities; this represents the Contractors overhead and profit payment for the project and is consistent with RSMeans 2024 Item 01 31 13.80 lines 0350, 0400 and 0450.

Contingency – The cost to cover expenses for unforeseen events that are likely to occur. The estimate assumes 25% (consistent with TLG's experience for similarly highly regulated activities in the nuclear industry) for the asbestos remediation work, and 15% for all other project activities, consistent with the RSMeans 2024 Item 01 21 16.50 lines 0050 and 0100.

Scrap Credit – A credit to the project for the recovery of scrap metals. This corresponds to value shown in Table 4.3a through 4.3c.

The following is an explanation of the contents of each column in the 5.1 Tables:

Unit – Costs directly attributed to the physical work associated with dismantling a generating unit.

Common – Costs directly attributed to the physical work associated with dismantling facilities shared by more than one unit.

Station – Costs associated with supporting the physical dismantling work for a station.

Station Total – The summation of all Unit columns, plus Common and Station columns.

This study provides an estimate for dismantling under current requirements, based on present-day costs and available technology. As inputs to the cost model change over time, such as labor rates, equipment costs, scrap metal value, etc., this cost estimate should be reviewed and updated to reflect these changes.

TABLE 5.1
SUMMARY OF ACTIVITY COSTS – FOSSIL STATIONS
(2024 Dollars)

Activities (Costs)	Allen S . King	Angus Anson	Black Dog	Blue Lake	Hennepin Island	High Bridge	Inver Hills	Maplewood	Red Wing	Riverside	Sherburne County	Sibley	Wescott	Wilmarth	Fleet Totals
Station Rating (MWe)	511	386	409	545	14	606	371	0	18	502	2238	0	0	18	5618
Characterization / Temporary Services	422,254	351,587	1,081,761	390,254	284,254	537,254	315,087	148,127	564,508	1,228,761	1,364,761	148,127	189,169	565,000	7,590,904
Worker Access	705,803	-	887,884	-	-	-	-	-	138,061	-	2,224,763	-	-	138,061	4,094,573
Pre-Demolition Cleaning (Boiler / Precipitator / Tanks)	1,504,163	334,166	-	-	-	-	476,882	-	717,899	733,494	4,515,623	-	-	717,899	9,000,127
Asbestos / Lead Paint Remediation	5,188,825	174,660	5,898,331	-	171,896	-	-	-	1,948,740	3,921,245	6,506,669	-	-	1,944,576	25,754,943
Equipment Removal	11,520,742	6,817,186	8,488,779	7,155,630	382,342	5,558,297	5,360,821	1,641,060	2,448,882	5,110,608	36,815,707	1,361,122	5,597,262	2,106,685	100,365,125
Boiler(s)	4,523,601	-	4,148,593	-	-	-	-	-	646,647	3,397,979	16,838,203	-	-	1,085,752	30,640,776
Structures Demolition	15,260,878	2,338,247	7,731,662	3,024,560	1,698,855	5,498,765	1,600,791	131,909	2,847,187	11,415,310	44,355,315	94,942	794,985	2,196,810	98,990,217
Backfill / Grade / Landscaping / Well Closure	5,233,892	2,071,521	3,766,834	1,633,067	731,598	2,650,661	1,448,087	164,590	2,092,512	3,878,921	12,787,861	174,672	797,385	1,788,962	39,220,563
Coal Yard Closure	13,092,043	-	-	-	-	-	-	-	-	-	10,094,589	-	-	-	23,186,633
Ash Landfills / Ash Ponds & Landfills Including Evaporation Ponds / Ash Pond Dewatering	1,160,387	-	3,928,166	-	-	-	-	-	1,377,000	-	32,294,022	-	-	2,601,000	41,360,574
Utility Management / Oversight	3,006,070	937,320	3,437,053	1,567,121	771,449	1,605,118	1,320,140	864,705	1,110,195	3,460,011	3,838,093	832,802	995,177	1,110,195	24,855,449
Demolition Contractor Mgmt / Super. / Safety Staff	4,142,329	1,001,187	5,477,729	1,762,203	459,998	1,865,046	1,093,718	630,253	1,275,642	5,357,097	6,915,074	572,008	1,162,697	1,275,642	32,990,622
Security	913,507	232,956	1,129,864	232,956	170,935	245,057	154,295	228,418	320,692	1,136,733	1,335,919	208,753	267,748	320,692	6,898,527
Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Project Expenses															
Shared Heavy Equipment / Operating Engineers	4,232,631	1,139,268	5,662,365	1,893,584	820,437	2,004,887	1,170,111	1,133,824	1,583,912	5,505,255	7,229,630	1,026,612	1,348,247	1,583,912	36,334,674
Small Tool Allowance	833,928	211,872	607,035	239,145	60,454	261,707	169,571	39,251	185,614	497,937	2,384,823	33,115	144,293	168,390	5,837,134
Utilities Allowance	69,183	40,053	85,569	40,053	29,390	42,134	26,529	39,273	55,138	86,089	101,174	35,892	46,035	55,138	751,651
Permits	848,633	180,997	597,059	201,731	57,990	230,234	145,770	49,104	198,522	514,159	2,305,353	43,081	126,001	202,848	5,701,481
Demolition Contractors Insurance	2,106,859	449,352	1,482,288	500,828	143,970	571,591	361,896	121,907	492,860	1,276,476	5,723,384	106,955	312,816	503,600	14,154,783
Demolition Contractors Fee	8,337,978	1,763,614	5,545,791	1,884,856	547,648	2,169,441	1,384,443	433,631	1,912,185	4,695,779	23,192,735	378,065	1,169,524	1,957,329	55,373,020
Sub-Total	83,103,707	18,043,985	59,956,764	20,525,988	6,331,216	23,240,193	15,028,142	5,626,051	19,916,197	52,215,855	220,823,698	5,016,145	12,951,339	20,322,494	563,101,776
Contingency	12,984,439	2,724,064	9,583,348	3,078,898	966,872	3,486,029	2,254,221	843,908	3,182,304	8,224,503	33,774,222	752,422	1,942,701	3,242,832	87,040,761
Project Total (before scrap credit)	96,088,146	20,768,049	69,540,112	23,604,886	7,298,088	26,726,222	17,282,363	6,469,959	23,098,501	60,440,358	254,597,920	5,768,567	14,894,040	23,565,326	650,142,536
Scrap Credit	(14,880,474)	(4,405,099)	(10,504,186)	(4,400,963)	(386,782)	(5,722,125)	(3,896,837)	(470,736)	(2,142,589)	(9,690,061)	(39,158,372)	(396,828)	(1,859,028)	(1,979,329)	(99,893,409)
Project Total	81,207,671	16,362,950	59,035,926	19,203,923	6,911,306	21,004,098	13,385,526	5,999,223	20,955,912	50,750,297	215,439,547	5,371,739	13,035,012	21,585,996	550,249,127

TABLE 5.1a
ALLEN S. KING STATION
SUMMARY OF ACTIVITY COSTS
(2024 Dollars)

Activities	Unit 1	Common	Station	Station Total
Allen S . King Unit Rating (MWe)	511			511
Characterization / Temporary Services	176,000	-	246,254	422,254
Worker Access	705,803	-		705,803
Pre-Demolition Cleaning (Boiler / Precipitator / Tanks)	1,392,775	111,389		1,504,163
Asbestos / Lead Paint Remediation	5,188,825	-		5,188,825
Equipment Removal	9,491,383	2,029,360		11,520,742
Boiler(s)	4,523,601	-		4,523,601
Structures Demolition	12,358,775	2,902,103		15,260,878
Backfill / Grade / Landscaping / Well Closure	3,258,494	1,062,045	913,353	5,233,892
Coal Yard Closure		13,092,043		13,092,043
Ash Landfills / Ash Ponds & Landfills Including Evaporation Ponds		1,160,387		1,160,387
Utility Management / Oversight			3,006,070	3,006,070
Demolition Contractor Management / Supervisory / Safety Staff			4,142,329	4,142,329
Security			913,507	913,507
Property Taxes	-	-	-	0
Project Expenses				
Shared Heavy Equipment / Operating Engineers			4,232,631	4,232,631
Small Tool Allowance	714,058	119,870	n/a	833,928
Utilities Allowance (Office Equip & supplies / Telephone, Electric etc.)			69,183	69,183
Permits			848,633	848,633
Demolition Contractors Insurance			2,106,859	2,106,859
Demolition Contractors Fee			8,337,978	8,337,978
Sub-Total				83,103,707
Contingency				12,984,439
Project Total (before scrap credit)				96,088,146
Scrap Credit	(13,545,235)	(1,335,240)	-	(14,880,474)
Project Total				81,207,671

TABLE 5.1e
HENNEPIN ISLAND STATION
SUMMARY OF ACTIVITY COSTS
(2024 Dollars)

Activities	Unit 1-5	Station	Station Total
Hennepin Island Unit Rating (MWe)	14		14
Characterization / Temporary Services	38,000	246,254	284,254
Lead Paint Remediation	171,896		171,896
Equipment Removal	382,342		382,342
Structures Demolition	1,698,855		1,698,855
Grade / Landscaping	731,598	-	731,598
Utility Management / Oversight		771,449	771,449
Demolition Contractor Management / Supervisory / Safety Staff		459,998	459,998
Security		170,935	170,935
Property Taxes	-	-	0
Project Expenses			
Shared Heavy Equipment / Operating Engineers		820,437	820,437
Small Tool Allowance	60,454	n/a	60,454
Utilities Allowance (Office Equip & supplies / Telephone, Electric etc.)		29,390	29,390
Permits		57,990	57,990
Demolition Contractors Insurance		143,970	143,970
Demolition Contractors Fee		547,648	547,648
Sub-Total			6,331,216
Contingency			966,872
Project Total (before scrap credit)			7,298,088
Scrap Credit	(386,782)	-	(386,782)
Project Total			6,911,306

TABLE 5.1f
HIGH BRIDGE STATION
SUMMARY OF ACTIVITY COSTS
(2024 Dollars)

Activities	Unit 1	Unit 2	Unit 3	Common	Station	Station Total
High Bridge Unit Rating (MWe)	185	185	236			606
Characterization / Temporary Services	90,000	90,000	111,000	-	246,254	537,254
Equipment Removal	1,682,905	1,682,905	1,752,625	439,861		5,558,297
Boiler(s)	-	-	-	-		0
Structures Demolition	1,377,297	1,377,297	2,161,520	582,650		5,498,765
Backfill / Grade / Landscaping / Well Closure	344,631	344,631	849,754	198,291	913,353	2,650,661
Utility Management / Oversight					1,605,118	1,605,118
Demolition Contractor Management / Supervisory / Safety Staff					1,865,046	1,865,046
Security					245,057	245,057
Property Taxes	-	-	-	-	-	0
Project Expenses						
Shared Heavy Equipment / Operating Engineers					2,004,887	2,004,887
Small Tool Allowance	69,897	69,897	97,498	24,416	n/a	261,707
Utilities Allowance (Office Equip & supplies / Telephone, Electric etc.)					42,134	42,134
Permits					230,234	230,234
Demolition Contractors Insurance					571,591	571,591
Demolition Contractors Fee					2,169,441	2,169,441
Sub-Total						23,240,193
Contingency						3,486,029
Project Total (before scrap credit)						26,726,222
Scrap Credit	(1,677,890)	(1,677,890)	(2,236,884)	(129,460)	-	(5,722,125)
Project Total						21,004,098

TABLE 5.1h
MAPLEWOOD GAS PLANT
SUMMARY OF ACTIVITY COSTS
(2024 Dollars)

Activities	Unit 1	Station	Station Total
Maplewood Unit Rating (MWe)	0		
Characterization / Temporary Services	25,000	123,127	148,127
Equipment Removal	1,641,060		1,641,060
Structures Demolition	131,909		131,909
Grade / Landscaping	164,590	-	164,590
Utility Management / Oversight		864,705	864,705
Demolition Contractor Management / Supervisory / Safety Staff		630,253	630,253
Security		228,418	228,418
Property Taxes	-	-	0
Project Expenses			
Shared Heavy Equipment / Operating Engineers		1,133,824	1,133,824
Small Tool Allowance	39,251	n/a	39,251
Utilities Allowance (Office Equip & supplies / Telephone, Electric etc.)		39,273	39,273
Permits		49,104	49,104
Demolition Contractors Insurance		121,907	121,907
Demolition Contractors Fee		433,631	433,631
Sub-Total			5,626,051
Contingency			843,908
Project Total (before scrap credit)			6,469,959
Scrap Credit	(470,736)	-	(470,736)
Project Total			5,999,223

TABLE 5.1i
RED WING STATION
SUMMARY OF ACTIVITY COSTS
(2024 Dollars)

Activities	Unit 1	Unit 2	Common	Station	Station Total
Red Wing Unit Rating (MWe)	9	9			18
Characterization / Temporary Services	36,000	36,000	-	492,508	564,508
Pre-Demolition Cleaning (Boiler / Precipitator / Tanks)	358,950	358,950	-		717,899
Worker Access	69,031	69,031	-		138,061
Asbestos / Lead Paint Remediation	974,370	974,370	-		1,948,740
Equipment Removal	941,952	941,952	564,978		2,448,882
Boiler(s)	323,323	323,323	-		646,647
Structures Demolition	876,273	876,273	1,094,642		2,847,187
Backfill / Grade / Landscaping / Well Closure	306,519	306,519	566,120	913,353	2,092,512
Ash Landfills / Ash Ponds & Landfills Including Evaporation Ponds			1,377,000		1,377,000
Utility Management / Oversight				1,110,195	1,110,195
Demolition Contractor Management / Supervisory / Safety Staff				1,275,642	1,275,642
Security				320,692	320,692
Property Taxes	-	-	-	-	0
Project Expenses					
Shared Heavy Equipment / Operating Engineers				1,583,912	1,583,912
Small Tool Allowance	70,549	70,549	44,515	n/a	185,614
Utilities Allowance (Office Equip & supplies / Telephone, Electric etc.)				55,138	55,138
Permits				198,522	198,522
Demolition Contractors Insurance				492,860	492,860
Demolition Contractors Fee				1,912,185	1,912,185
Sub-Total					19,916,197
Contingency					3,182,304
Project Total (before scrap credit)					23,098,501
Scrap Credit	(779,383)	(779,383)	(583,823)	-	(2,142,589)
Project Total					20,955,912

TABLE 5.1k
SHERBURNE COUNTY STATION
SUMMARY OF ACTIVITY COSTS
(2024 Dollars)

Activities	Unit 1	Unit 2	Unit 3	Common	Station	Station Total
Sherco Unit Rating (MWe)	680	682	876			2,238
Characterization / Temporary Services	201,000	201,000	224,000	0	738,761	1,364,761
Worker Access	718,722	718,722	787,320	0		2,224,763
Pre-Demolition Cleaning (Boiler / Precipitator / Tanks)	1,505,208	1,505,208	1,505,208	0		4,515,623
Asbestos Remediation	2,878,334	2,878,334	0	750,000		6,506,669
Equipment Removal	6,878,561	6,878,561	7,927,588	5,608,272		27,292,982
Boiler(s)	5,424,911	5,424,911	5,988,381	0		16,838,203
Turbine Generator & Condensor	734,045	734,045	826,400			2,294,489
Exhaust Gas Treatment Equipment and Structures	5,286,789	5,286,789	5,904,400			16,477,979
Structures Demolition	8,981,808	8,981,808	9,785,612	7,356,344		35,105,572
Backfill / Grade / Landscaping / Well Closure	2,217,092	2,217,092	2,387,870	5,052,455	913,353	12,787,861
Coal Yard Closure				10,094,589		10,094,589
Ash Landfills / Ash Ponds & Landfills Including Evaporation Ponds / Ash Pond Dewatering			5,814,000	26,480,022		32,294,022
Utility Management / Oversight	1,072,922	1,072,922	1,201,148	491,102		3,838,093
Demolition Contractor Management / Supervisory / Safety Staff	1,933,078	1,933,078	2,164,102	884,816		6,915,074
Security	373,450	373,450	418,082	170,937		1,335,919
Property Taxes	0	0	0	0	-	0
Project Expenses						
Shared Heavy Equipment / Operating Engineers	2,021,010	2,021,010	2,262,544	925,065		7,229,630
Small Tool Allowance	666,425	666,425	676,631	375,341	n/a	2,384,823
Utilities Allowance (Office Equip & supplies / Telephone, Electric etc.)					101,174	101,174
Permits					2,305,353	2,305,353
Demolition Contractors Insurance					5,723,384	5,723,384
Demolition Contractors Fee					23,192,735	23,192,735
Sub-Total						220,823,698
Contingency						33,774,222
Project Total (before scrap credit)						254,597,920
Scrap Credit	(11,260,975)	(11,260,975)	(13,738,684)	(2,897,738)	-	(39,158,372)
Project Total						215,439,547

TABLE 5.11
SIBLEY GAS PLANT
SUMMARY OF ACTIVITY COSTS
(2024 Dollars)

Activities	Unit 1	Station	Station Total
Sibley Unit Rating (MWe)	0		
Characterization / Temporary Services	25,000	123,127	148,127
Equipment Removal	1,361,122		1,361,122
Structures Demolition	94,942		94,942
Grade / Landscaping	174,672	-	174,672
Utility Management / Oversight		832,802	832,802
Demolition Contractor Management / Supervisory / Safety Staff		572,008	572,008
Security		208,753	208,753
Property Taxes	-	-	0
Project Expenses			
Shared Heavy Equipment / Operating Engineers		1,026,612	1,026,612
Small Tool Allowance	33,115	n/a	33,115
Utilities Allowance (Office Equip & supplies / Telephone, Electric etc.)		35,892	35,892
Permits		43,081	43,081
Demolition Contractors Insurance		106,955	106,955
Demolition Contractors Fee		378,065	378,065
Sub-Total			5,016,145
Contingency			752,422
Project Total (before scrap credit)			5,768,567
Scrap Credit	(396,828)	-	(396,828)
Project Total			5,371,739

TABLE 5.1m
WESCOTT GAS PLANT
SUMMARY OF ACTIVITY COSTS
(2024 Dollars)

Activities	Unit 1	Station	Station Total
Wescott Unit Rating (MWe)	0		
Characterization / Temporary Services	25,000	164,169	189,169
Equipment Removal	5,597,262		5,597,262
Structures Demolition	794,985		794,985
Grade / Landscaping	797,385	-	797,385
Utility Management / Oversight		995,177	995,177
Demolition Contractor Management / Supervisory / Safety Staff		1,162,697	1,162,697
Security		267,748	267,748
Property Taxes	-	-	0
Project Expenses			
Shared Heavy Equipment / Operating Engineers		1,348,247	1,348,247
Small Tool Allowance	144,293	n/a	144,293
Utilities Allowance (Office Equip & supplies / Telephone, Electric etc.)		46,035	46,035
Permits		126,001	126,001
Demolition Contractors Insurance		312,816	312,816
Demolition Contractors Fee		1,169,524	1,169,524
Sub-Total			12,951,339
Contingency			1,942,701
Project Total (before scrap credit)			14,894,040
Scrap Credit	(1,859,028)	-	(1,859,028)
Project Total			13,035,012

TABLE 5.1n
WILMARTH STATION
SUMMARY OF ACTIVITY COSTS
(2024 Dollars)

Activities	Unit 1	Unit 2	Common	Station	Station Total
Wilmarth Unit Rating (MWe)	9	9			18
Characterization / Temporary Services	36,000	36,000	-	493,000	565,000
Worker Access	69,031	69,031	-		138,061
Pre-Demolition Cleaning (Boiler / Precipitator / Tanks)	358,950	358,950	-		717,899
Asbestos / Lead Paint Remediation	972,288	972,288	-		1,944,576
Equipment Removal	941,952	941,952	222,781		2,106,685
Boiler(s)	542,876	542,876	-		1,085,752
Structures Demolition	695,399	695,399	806,013		2,196,810
Backfill / Grade / Landscaping / Well Closure	309,109	309,109	257,391	913,353	1,788,962
Ash Landfills			2,601,000		2,601,000
Utility Management / Oversight				1,110,195	1,110,195
Demolition Contractor Management / Supervisory / Safety Staff				1,275,642	1,275,642
Security				320,692	320,692
Property Taxes	-	-	-	-	0
Project Expenses					
Shared Heavy Equipment / Operating Engineers				1,583,912	1,583,912
Small Tool Allowance	71,333	71,333	25,724	n/a	168,390
Utilities Allowance (Office Equip & supplies / Telephone, Electric etc.)				55,138	55,138
Permits				202,848	202,848
Demolition Contractors Insurance				503,600	503,600
Demolition Contractors Fee				1,957,329	1,957,329
Sub-Total					20,322,494
Contingency					3,242,832
Project Total (before scrap credit)					23,565,326
Scrap Credit	(898,305)	(898,305)	(182,719)	-	(1,979,329)
Project Total					21,585,996

5.2 WIND FARMS

An estimate for dismantling each of the Xcel Energy wind farm generating stations in Minnesota and North Dakota was developed by applying the system and structures inventories against the associated unit cost factors and accounting for program support costs. A summary of each wind farm's major cost categories is presented in Table 5.2 (existing wind farms in the 2019 study) and Table 5.3 (new wind farms added to the Xcel Energy fleet since 2019). Breakdowns of the major cost categories by wind farm are provided in Tables 5.2a through 5.3r. Note that columns may not total due to rounding.

The following is an explanation of the contents of each line item in these tables:

TURBINE SITE REMOVAL

Dismantle Wind Turbine Generators – The cost associated with removal of the nacelle, hub, blades and tower. Also included is a percentage of the utility, DOC, and security staffing, miscellaneous expenses, and site characterization costs.

Haul Off of Materials (Trucking/Rail) – The cost associated with the transportation of the scrap material.

Foundation Removal – The cost of removal of the WTG concrete foundation or in the 48-inch scenario, the pedestal removal.

Crane Mobilization & Demobilization – All heavy equipment costs.

SITE CIVIL WORK REMOVAL

Balance of Site Civil Work Removals – The cost associated with backfilling below grade voids, and grading and landscaping the grounds to preclude erosion of soils. Also included is a percentage of the utility, DOC, and security staffing, miscellaneous expenses and site characterization costs.

COLLECTION SYSTEM REMOVAL

Remove Collection Cable, Remove Junction Boxes & Turbine Switchgears – The cost associated with excavation of the cable and back-fill of the trench. Also included is a percentage of the utility, DOC, and security staffing, miscellaneous expenses and site characterization costs.

Contingency (15%) - The cost to cover expenses for unforeseen events that are likely to occur.

Approximate scrap value of components – A credit to the project for the recovery of scrap metals. This corresponds to value shown in Table 4.2b through 4.3c.

TABLE 5.2
SUMMARY OF ACTIVITY COSTS – WIND FARMS
(2024 Dollars)

ITEM	DESCRIPTION	Blazing Star I	Blazing Star I (48 in.)	Border Winds Project	Border Winds Project (48 in.)	Courtenay	Courtenay (48 in.)	Foxtail	Foxtail (48 in.)	Grand Meadow	Grand Meadow (48 in.)	Lake Benton II	Lake Benton II (48 in.)	Nobles	Nobles (48 in.)	Pleasant Valley	Pleasant Valley (48 in.)	Complete Removal	Removal (to to 48" depth)
		AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT
1	TURBINE SITE REMOVAL																		
1a	Dismantle Wind Turbine Generators - Model 1	\$1,631,056	\$1,682,456	\$12,933,642	\$13,471,423	\$15,842,153	\$16,274,265	\$1,158,302	\$1,194,613	\$12,020,303	\$12,721,009	\$945,883	\$981,905	\$21,910,382	\$22,480,918	\$18,683,007	\$19,235,721	\$85,124,728	\$88,042,309
	Dismantle Wind Turbine Generators - Model 2	\$14,789,890	\$15,252,492	\$0	\$0	\$0	\$0	\$11,336,499	\$11,689,236	\$0	\$0	\$7,688,764	\$7,969,730	\$0	\$0	\$0	\$0	\$33,815,153	\$34,911,458
1b	Haul Off of Materials (Trucking/Rail)	\$3,741,134	\$3,238,187	\$2,167,988	\$1,791,683	\$3,146,757	\$2,643,811	\$2,883,360	\$2,434,921	\$2,862,180	\$2,538,806	\$2,118,452	\$1,705,238	\$4,921,319	\$4,091,209	\$3,324,714	\$2,800,253	\$25,165,903	\$21,244,109
1c	Foundation Removal - Model 1	\$633,944	\$78,690	\$5,359,429	\$603,212	\$6,835,650	\$828,947	\$471,959	\$56,332	\$3,622,814	\$571,848	\$314,911	\$40,770	\$8,159,335	\$1,095,046	\$7,158,264	\$864,611	\$32,556,307	\$4,139,455
	Foundation Removal - Model 2	\$5,705,494	\$708,206	\$0	\$0	\$0	\$0	\$4,584,748	\$547,228	\$0	\$0	\$2,456,303	\$318,006	\$0	\$0	\$0	\$0	\$12,746,545	\$1,573,440
1d	Crane Mobilization & Demobilization	\$2,610,042	\$2,486,337	\$3,113,285	\$2,942,338	\$2,519,042	\$2,380,657	\$1,965,501	\$1,875,958	\$2,873,947	\$2,791,477	\$1,331,752	\$1,282,270	\$2,544,066	\$2,445,101	\$2,807,971	\$2,692,512	\$19,765,607	\$18,896,651
	SUBTOTAL	\$29,111,560	\$23,446,368	\$23,574,343	\$18,808,656	\$28,343,603	\$22,127,679	\$22,400,369	\$17,798,288	\$21,379,245	\$18,623,140	\$14,856,066	\$12,297,919	\$37,535,102	\$30,112,275	\$31,973,956	\$25,593,097	\$209,174,244	\$168,807,422
2	SITE CIVIL WORK REMOVAL																		
2a	Balance of Site Civil Work Removals	\$9,591,668	\$9,269,175	\$8,195,561	\$7,902,812	\$9,985,699	\$9,626,204	\$7,629,281	\$7,394,888	\$7,028,359	\$6,878,947	\$4,556,759	\$4,459,241	\$12,295,432	\$11,881,996	\$9,812,009	\$9,449,721	\$69,094,767	\$66,862,985
	SUBTOTAL	\$9,591,668	\$9,269,175	\$8,195,561	\$7,902,812	\$9,985,699	\$9,626,204	\$7,629,281	\$7,394,888	\$7,028,359	\$6,878,947	\$4,556,759	\$4,459,241	\$12,295,432	\$11,881,996	\$9,812,009	\$9,449,721	\$69,094,767	\$66,862,985
3	COLLECTION SYSTEM REMOVAL																		
3a	Remove MV Collection Cable	\$2,214,378	\$450,395	\$2,108,757	\$436,518	\$2,217,262	\$443,873	\$1,744,742	\$355,074	\$1,876,304	\$406,592	\$1,274,532	\$256,991	\$2,620,678	\$525,822	\$2,381,408	\$485,494	\$16,438,061	\$3,360,759
3b	Remove Junction Boxes & Turbine Switchgears	\$337,263	\$33,726	\$262,424	\$26,242	\$349,899	\$34,990	\$262,424	\$26,242	\$225,966	\$22,597	\$296,792	\$29,679	\$451,933	\$45,193	\$337,263	\$33,726	\$2,523,964	\$252,396
	SUBTOTAL	\$2,551,642	\$484,122	\$2,371,181	\$462,760	\$2,567,161	\$478,863	\$2,007,166	\$381,317	\$2,102,271	\$429,188	\$1,571,323	\$286,670	\$3,072,611	\$571,015	\$2,718,671	\$519,220	\$18,962,025	\$3,613,155
	SITE SUBTOTAL	\$41,254,870	\$33,199,664	\$34,141,086	\$27,174,229	\$40,896,462	\$32,232,746	\$32,036,816	\$25,574,493	\$30,509,874	\$25,931,275	\$20,984,149	\$17,043,830	\$52,903,144	\$42,565,286	\$44,504,635	\$35,562,039	\$297,231,036	\$239,283,562
	CONTINGENCY (15%)	\$6,188,230	\$4,979,950	\$5,121,163	\$4,076,134	\$6,134,469	\$4,834,912	\$4,805,522	\$3,836,174	\$4,576,481	\$3,889,691	\$3,147,622	\$2,556,575	\$7,935,472	\$6,384,793	\$6,675,695	\$5,334,306	\$44,584,655	\$35,892,534
	Project Total (before scrap credit)	\$47,443,100	\$38,179,614	\$39,262,249	\$31,250,364	\$47,030,931	\$37,067,658	\$36,842,338	\$29,410,667	\$35,086,355	\$29,820,967	\$24,131,771	\$19,600,405	\$60,838,616	\$48,950,079	\$51,180,331	\$40,896,344	\$341,815,691	\$275,176,097
	APPROXIMATE SCRAP VALUE OF COMPONENTS	(\$10,539,402)	(\$7,606,872)	(\$6,567,539)	(\$4,370,133)	(\$9,208,170)	(\$6,275,640)	(\$8,076,216)	(\$5,720,203)	(\$8,077,595)	(\$6,142,704)	(\$8,233,156)	(\$4,053,144)	(\$14,838,942)	(\$10,565,992)	(\$9,530,568)	(\$6,550,734)	(\$75,071,589)	(\$51,285,424)
	TOTAL PRICE	\$36,903,698	\$30,572,742	\$32,694,709	\$26,880,230	\$37,822,761	\$30,792,017	\$28,766,122	\$23,690,463	\$27,008,760	\$23,678,263	\$15,898,615	\$15,547,260	\$45,999,674	\$38,384,087	\$41,649,763	\$34,345,611	\$266,744,102	\$223,890,673

Note: Model 1 and Model 2 designate the two Models of WTG at Blazing Star I, Foxtail, and Lake Benton II.

TABLE 5.2a
Blazing Star I Wind Farm
SUMMARY OF ACTIVITY COSTS
(2024 Dollars)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - V110	10	EA	\$163,106	\$1,631,056
	Dismantle Wind Turbine Generators - V120	90	EA	\$164,332	\$14,789,890
1b	Haul Off of Materials (Trucking/Rail)	100	EA	37,411	\$3,741,134
1c	Foundation Removal - V110	10	EA	\$63,394	\$633,944
	Foundation Removal - V120	90	EA	\$63,394	\$5,705,494
1d	Crane Mobilization & Demobilization	1	LS	\$2,610,042	\$2,610,042
		SUBTOTAL			\$29,111,560
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	\$9,591,668	\$9,591,668
		SUBTOTAL			\$9,591,668
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	\$2,214,378	\$2,214,378
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	\$337,263	\$337,263
		SUBTOTAL			\$2,551,642
		SITE SUBTOTAL			\$41,254,870
	CONTINGENCY (15%)				\$6,188,230
	Project Total (before scrap credit)				\$47,443,100
	APPROXIMATE SCRAP VALUE OF COMPONENTS				(\$10,539,402)
TOTAL PRICE					\$36,903,698

TABLE 5.2b
Blazing Star I Wind Farm
(Removal to 48 inches)
SUMMARY OF ACTIVITY COSTS
(2024 Dollars)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - V110	10	EA	\$168,246	\$1,682,456
	Dismantle Wind Turbine Generators - V120	90	EA	\$169,472	\$15,252,492
1b	Haul Off of Materials (Trucking/Rail)	100	EA	32,382	\$3,238,187
1c	Foundation Removal V120	10	EA	\$7,869	\$78,690
	Foundation Removal V110	90	EA	\$7,869	\$708,206
1d	Crane Mobilization & Demobilization	1	LS	\$2,486,337	\$2,486,337
		SUBTOTAL			\$23,446,368
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	\$9,269,175	\$9,269,175
		SUBTOTAL			\$9,269,175
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	\$450,395	\$450,395
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	\$33,726	\$33,726
		SUBTOTAL			\$484,122
		SITE SUBTOTAL			\$33,199,664
	CONTINGENCY (15%)				\$4,979,950
	Project Total (before scrap credit)				\$38,179,614
	APPROXIMATE SCRAP VALUE OF COMPONENTS				(\$7,606,872)
	TOTAL PRICE				\$30,572,742

TABLE 5.2c
Border Winds Project

SUMMARY OF ACTIVITY COSTS
(2024 Dollars)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators V100.20	75	EA	\$172,449	\$12,933,642
1b	Haul Off of Materials (Trucking/Rail)	75	EA	28,907	\$2,167,988
1c	Foundation Removal V100.20	75	EA	\$71,459	\$5,359,429
1d	Crane Mobilization & Demobilization	1	LS	\$3,113,285	\$3,113,285
		SUBTOTAL			\$23,574,343
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	\$8,195,561	\$8,195,561
		SUBTOTAL			\$8,195,561
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	\$2,108,757	\$2,108,757
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	\$262,424	\$262,424
		SUBTOTAL			\$2,371,181
		SITE SUBTOTAL			\$34,141,086
	CONTINGENCY (15%)				\$5,121,163
	Project Total (before scrap credit)				\$39,262,249
	APPROXIMATE SCRAP VALUE OF COMPONENTS				(\$6,567,539)
TOTAL PRICE					\$32,694,709

TABLE 5.2d
Border Winds Project
(Removal to 48 inches)
SUMMARY OF ACTIVITY COSTS
(2024 Dollars)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - V100-2.0	75	EA	\$179,619	\$13,471,423
1b	Haul Off of Materials (Trucking/Rail)	75	EA	23,889	\$1,791,683
1c	Foundation Removal - V100-2.0	75	EA	\$8,043	\$603,212
1d	Crane Mobilization & Demobilization	1	LS	\$2,942,338	\$2,942,338
		SUBTOTAL			\$18,808,656
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	\$7,902,812	\$7,902,812
		SUBTOTAL			\$7,902,812
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	\$436,518	\$436,518
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	\$26,242	\$26,242
		SUBTOTAL			\$462,760
		SITE SUBTOTAL			\$27,174,229
	CONTINGENY (15%)				\$4,076,134
	Project Total (before scrap credit)				\$31,250,364
	APPROXIMATE SCRAP VALUE OF COMPONENTS				(\$4,370,133)
TOTAL PRICE					\$26,880,230

TABLE 5.2e
Courtenay Wind Farm
SUMMARY OF ACTIVITY COSTS
(2024 Dollars)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - V100-2.0	100	EA	\$158,422	\$15,842,153
1b	Haul Off of Materials (Trucking/Rail)	100	EA	31,468	\$3,146,757
1c	Foundation Removal - V100-2.0	100	EA	\$68,356	\$6,835,650
1d	Crane Mobilization & Demobilization	1	LS	\$2,519,042	\$2,519,042
		SUBTOTAL			\$28,343,603
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	\$9,985,699	\$9,985,699
		SUBTOTAL			\$9,985,699
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	\$2,217,262	\$2,217,262
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	\$349,899	\$349,899
		SUBTOTAL			\$2,567,161
		SITE SUBTOTAL			\$40,896,462
	CONTINGENCY (15%)				\$6,134,469
	Project Total (before scrap credit)				\$47,030,931
	APPROXIMATE SCRAP VALUE OF COMPONENTS				(\$9,208,170)
TOTAL PRICE					\$37,822,761

TABLE 5.2f
Courtenay Wind Farm
(Removal to 48 inches)
SUMMARY OF ACTIVITY COSTS
(2024 Dollars)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - V100-2.0	100	EA	\$162,743	\$16,274,265
1b	Haul Off of Materials (Trucking/Rail)	100	EA	26,438	\$2,643,811
1c	Foundation Removal - V100-2.0	100	EA	\$8,289	\$828,947
1d	Crane Mobilization & Demobilization	1	LS	\$2,380,657	\$2,380,657
		SUBTOTAL			\$22,127,679
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	\$9,626,204	\$9,626,204
		SUBTOTAL			\$9,626,204
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	\$443,873	\$443,873
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	\$34,990	\$34,990
		SUBTOTAL			\$478,863
		SITE SUBTOTAL			\$32,232,746
	CONTINGENCY (15%)				\$4,834,912
	Project Total (before scrap credit)				\$37,067,658
	APPROXIMATE SCRAP VALUE OF COMPONENTS				(\$6,275,640)
TOTAL PRICE					\$30,792,017

TABLE 5.2g
Foxtail Wind Farm

SUMMARY OF ACTIVITY COSTS
(2024 Dollars)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - V110	7	EA	\$165,472	\$1,158,302
	Dismantle Wind Turbine Generators - V120	68	EA	\$166,713	\$11,336,499
1b	Haul Off of Materials (Trucking/Rail)	75	EA	38,445	\$2,883,360
1c	Foundation Removal - V110	7	EA	\$67,423	\$471,959
	Foundation Removal - V120	68	EA	\$67,423	\$4,584,748
1d	Crane Mobilization & Demobilization	1	LS	\$1,965,501	\$1,965,501
		SUBTOTAL			\$22,400,369
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	\$7,629,281	\$7,629,281
		SUBTOTAL			\$7,629,281
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	\$1,744,742	\$1,744,742
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	\$262,424	\$262,424
		SUBTOTAL			\$2,007,166
		SITE SUBTOTAL			\$32,036,816
	CONTINGENCY (15%)				\$4,805,522
	Project Total (before scrap credit)				\$36,842,338
	APPROXIMATE SCRAP VALUE OF COMPONENTS				(\$8,076,216)
TOTAL PRICE					\$28,766,122

TABLE 5.2h
Foxtail Wind Farm
(Removal to 48 inches)
SUMMARY OF ACTIVITY COSTS
(2024 Dollars)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - V110	7	EA	\$170,659	\$1,194,613
	Dismantle Wind Turbine Generators - V120	68	EA	\$171,901	\$11,689,236
1b	Haul Off of Materials (Trucking/Rail)	75	EA	32,466	\$2,434,921
1c	Foundation Removal - V110	7	EA	\$8,047	\$56,332
	Foundation Removal - V120	68	EA	\$8,047	\$547,228
1d	Crane Mobilization & Demobilization	1	LS	\$1,875,958	\$1,875,958
		SUBTOTAL			\$17,798,288
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	\$7,394,888	\$7,394,888
		SUBTOTAL			\$7,394,888
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	\$355,074	\$355,074
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	\$26,242	\$26,242
		SUBTOTAL			\$381,317
		SITE SUBTOTAL			\$25,574,493
	CONTINGENY (15%)				\$3,836,174
	Project Total (before scrap credit)				\$29,410,667
	APPROXIMATE SCRAP VALUE OF COMPONENTS				(\$5,720,203)
TOTAL PRICE					\$23,690,463

TABLE 5.2i
Grand Meadow Wind

SUMMARY OF ACTIVITY COSTS
(2024 Dollars)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - GE1.5-77	67	EA	\$179,408	\$12,020,303
1b	Haul Off of Materials (Trucking/Rail)	67	EA	42,719	\$2,862,180
1c	Foundation Removal - GE1.5-77	67	EA	\$54,072	\$3,622,814
1d	Crane Mobilization & Demobilization	1	LS	\$2,873,947	\$2,873,947
		SUBTOTAL			\$21,379,245
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	\$7,028,359	\$7,028,359
		SUBTOTAL			\$7,028,359
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	\$1,876,304	\$1,876,304
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	\$225,966	\$225,966
		SUBTOTAL			\$2,102,271
		SITE SUBTOTAL			\$30,509,874
	CONTINGENCY (15%)				\$4,576,481
	Project Total (before scrap credit)				\$35,086,355
	APPROXIMATE SCRAP VALUE OF COMPONENTS				(\$8,077,595)
TOTAL PRICE					\$27,008,760

TABLE 5.2j
Grand Meadow Wind
(Removal to 48 inches)
SUMMARY OF ACTIVITY COSTS
(2024 Dollars)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - GE1.5-77	67	EA	\$189,866	\$12,721,009
1b	Haul Off of Materials (Trucking/Rail)	67	EA	37,893	\$2,538,806
1c	Foundation Removal - GE1.5-77	67	EA	\$8,535	\$571,848
1d	Crane Mobilization & Demobilization	1	LS	\$2,791,477	\$2,791,477
		SUBTOTAL			\$18,623,140
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	\$6,878,947	\$6,878,947
		SUBTOTAL			\$6,878,947
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	\$406,592	\$406,592
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	\$22,597	\$22,597
		SUBTOTAL			\$429,188
		SITE SUBTOTAL			\$25,931,275
	CONTINGENCY (15%)				\$3,889,691
	Project Total (before scrap credit)				\$29,820,967
	APPROXIMATE SCRAP VALUE OF COMPONENTS				(\$6,142,704)
TOTAL PRICE					\$23,678,263

TABLE 5.2k
Lake Benton II Wind
SUMMARY OF ACTIVITY COSTS
(2024 Dollars)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - GE2.1-116	5	EA	\$189,177	\$945,883
	Dismantle Wind Turbine Generators - GE2.3-116	39	EA	\$197,148	\$7,688,764
1b	Haul Off of Materials (Trucking/Rail)	44	EA	48,147	\$2,118,452
1c	Foundation Removal - GE2.1-116	5	EA	\$62,982	\$314,911
	Foundation Removal - GE2.3-116	39	EA	\$62,982	\$2,456,303
1d	Crane Mobilization & Demobilization	1	LS	\$1,331,752	\$1,331,752
		SUBTOTAL			\$14,856,066
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	\$4,556,759	\$4,556,759
		SUBTOTAL			\$4,556,759
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	\$1,274,532	\$1,274,532
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	\$296,792	\$296,792
		SUBTOTAL			\$1,571,323
		SITE SUBTOTAL			\$20,984,149
	CONTINGENCY (15%)				\$3,147,622
	Project Total (before scrap credit)				\$24,131,771
	APPROXIMATE SCRAP VALUE OF COMPONENTS				(\$8,233,156)
TOTAL PRICE					\$15,898,615

TABLE 5.21
Lake Benton II Wind
(Removal to 48 inches)
SUMMARY OF ACTIVITY COSTS
(2024 Dollars)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - GE2.1-116	5	EA	\$196,381	\$981,905
	Dismantle Wind Turbine Generators - GE2.3-116	39	EA	\$204,352	\$7,969,730
1b	Haul Off of Materials (Trucking/Rail)	44	EA	38,755	\$1,705,238
1c	Foundation Removal - GE2.1-116	5	EA	\$8,154	\$40,770
	Foundation Removal - GE2.3-116	39	EA	\$8,154	\$318,006
1d	Crane Mobilization & Demobilization	1	LS	\$1,282,270	\$1,282,270
		SUBTOTAL			\$12,297,919
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	\$4,459,241	\$4,459,241
		SUBTOTAL			\$4,459,241
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	\$256,991	\$256,991
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	\$29,679	\$29,679
		SUBTOTAL			\$286,670
		SITE SUBTOTAL			\$17,043,830
	CONTINGENY (15%)				\$2,556,575
	Project Total (before scrap credit)				\$19,600,405
	APPROXIMATE SCRAP VALUE OF COMPONENTS				(\$4,053,144)
TOTAL PRICE					\$15,547,260

TABLE 5.2m
Nobles Wind Farm

SUMMARY OF ACTIVITY COSTS
(2024 Dollars)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - GE1.5-77	134	EA	\$163,510	\$21,910,382
1b	Haul Off of Materials (Trucking/Rail)	134	EA	36,726	\$4,921,319
1c	Foundation Removal - GE1.5-77	134	EA	\$60,891	\$8,159,335
1d	Crane Mobilization & Demobilization	1	LS	\$2,544,066	\$2,544,066
		SUBTOTAL			\$37,535,102
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	\$12,295,432	\$12,295,432
		SUBTOTAL			\$12,295,432
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	\$2,620,678	\$2,620,678
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	\$451,933	\$451,933
		SUBTOTAL			\$3,072,611
		SITE SUBTOTAL			\$52,903,144
	CONTINGENCY (15%)				\$7,935,472
	Project Total (before scrap credit)				\$60,838,616
	APPROXIMATE SCRAP VALUE OF COMPONENTS				(\$14,838,942)
TOTAL PRICE					\$45,999,674

TABLE 5.2n
Nobles Wind Farm
(Removal to 48 inches)
SUMMARY OF ACTIVITY COSTS
(2024 Dollars)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - GE1.5-77	134	EA	\$167,768	\$22,480,918
1b	Haul Off of Materials (Trucking/Rail)	134	EA	30,531	\$4,091,209
1c	Foundation Removal - GE1.5-77	134	EA	\$8,172	\$1,095,046
1d	Crane Mobilization & Demobilization	1	LS	\$2,445,101	\$2,445,101
		SUBTOTAL			\$30,112,275
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	\$11,881,996	\$11,881,996
		SUBTOTAL			\$11,881,996
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	\$525,822	\$525,822
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	\$45,193	\$45,193
		SUBTOTAL			\$571,015
		SITE SUBTOTAL			\$42,565,286
	CONTINGENCY (15%)				\$6,384,793
	Project Total (before scrap credit)				\$48,950,079
	APPROXIMATE SCRAP VALUE OF COMPONENTS				(\$10,565,992)
TOTAL PRICE					\$38,384,087

TABLE 5.2o
Pleasant Valley Wind Farm
SUMMARY OF ACTIVITY COSTS
(2024 Dollars)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - V100-2.0	100	EA	\$186,830	\$18,683,007
1b	Haul Off of Materials (Trucking/Rail)	100	EA	33,247	\$3,324,714
1c	Foundation Removal - V100-2.0	100	EA	\$71,583	\$7,158,264
1d	Crane Mobilization & Demobilization	1	LS	\$2,807,971	\$2,807,971
		SUBTOTAL			\$31,973,956
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	\$9,812,009	\$9,812,009
		SUBTOTAL			\$9,812,009
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	\$2,381,408	\$2,381,408
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	\$337,263	\$337,263
		SUBTOTAL			\$2,718,671
		SITE SUBTOTAL			\$44,504,635
	CONTINGENCY (15%)				\$6,675,695
	Project Total (before scrap credit)				\$51,180,331
	APPROXIMATE SCRAP VALUE OF COMPONENTS				(\$9,530,568)
TOTAL PRICE					\$41,649,763

TABLE 5.2p
Pleasant Valley Wind Farm
(Removal to 48 inches)
SUMMARY OF ACTIVITY COSTS
(2024 Dollars)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - V100-2.0	100	EA	\$192,357	\$19,235,721
1b	Haul Off of Materials (Trucking/Rail)	100	EA	28,003	\$2,800,253
1c	Foundation Removal - V100-2.0	100	EA	\$8,646	\$864,611
1d	Crane Mobilization & Demobilization	1	LS	\$2,692,512	\$2,692,512
		SUBTOTAL			\$25,593,097
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	\$9,449,721	\$9,449,721
		SUBTOTAL			\$9,449,721
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	\$485,494	\$485,494
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	\$33,726	\$33,726
		SUBTOTAL			\$519,220
		SITE SUBTOTAL			\$35,562,039
	CONTINGENCY (15%)				\$5,334,306
	Project Total (before scrap credit)				\$40,896,344
	APPROXIMATE SCRAP VALUE OF COMPONENTS				(\$6,550,734)
TOTAL PRICE					\$34,345,611

TABLE 5.3

**SUMMARY OF ACTIVITY COSTS – WIND FARMS
(Farms added to the Xcel Energy fleet since 2019)
(2024 Dollars)**

ITEM	DESCRIPTION	Blazing Star II - New 2021	Blazing Star II (48 in) - New 2021	Freeborn Wind - New 2021	Freeborn Wind (48 in) - New 2021	Crowned Ridge II Wind Farm - New 2020	Crowned Ridge II Wind Farm (48 in) - New 2020	Dakota Range Wind - New 2022	Dakota Range Wind (48 in) - New 2022	Community Wind North - New 2020	Community Wind North (48 in) - New 2020	Jeffers Wind - New 2020	Jeffers Wind (48 in) - New 2020	Mower County - New 2020	Mower County (48 in) - New 2020	Rock Aetna - New 2022	Rock Aetna (48 in) - New 2022	Northern Wind - New 2023	Northern Wind (48 in) - New 2023	Complete Removal	Removal (to to 48" depth)	
		AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	Total	Total	
1	TURBINE SITE REMOVAL																					
1a	Dismantle Wind Turbine Generators - Model 1	\$1,635,151	\$1,682,456	\$1,654,904	\$1,682,709	\$1,675,036	\$1,754,937	\$171,563	\$172,182	\$2,192,801	\$2,332,578	\$3,469,711	\$3,648,320	\$0	\$0	\$1,019,110	\$1,160,213	\$5,518,899	\$5,698,318	\$17,337,174	\$18,131,714	
	Dismantle Wind Turbine Generators - Model 2	\$14,826,743	\$15,252,492	\$15,004,523	\$15,254,772	\$15,348,251	\$16,049,602	\$12,270,161	\$12,314,107	\$0	\$0	\$0	\$0	\$7,222,723	\$7,497,175	\$635,379	\$720,041	\$1,586,224	\$1,635,719	\$66,894,004	\$68,723,909	
1b	Haul Off of Materials (Trucking/Rail)	\$3,785,343	\$3,238,187	\$3,840,208	\$3,235,377	\$3,931,934	\$3,406,850	\$2,876,213	\$2,320,644	\$620,387	\$416,700	\$915,798	\$687,693	\$1,697,111	\$1,388,315	\$364,184	\$308,397	\$1,654,193	\$1,394,313	\$19,685,369	\$16,396,476	
1c	Foundation Removal - Model 1	\$675,523	\$78,690	\$842,980	\$80,904	\$583,582	\$73,387	\$108,207	\$8,259	\$705,320	\$94,427	\$1,184,391	\$164,861	\$0	\$0	\$373,204	\$40,770	\$2,182,512	\$236,466	\$6,655,719	\$777,764	
	Foundation Removal - Model 2	\$6,079,704	\$708,206	\$7,586,820	\$728,137	\$5,122,554	\$644,175	\$7,682,687	\$586,399	\$0	\$0	\$0	\$0	\$2,753,396	\$338,365	\$223,922	\$24,462	\$602,072	\$65,232	\$30,051,155	\$3,094,976	
1d	Crane Mobilization & Demobilization	\$2,610,042	\$2,486,337	\$2,651,277	\$2,486,337	\$2,258,703	\$2,388,493	\$1,958,564	\$1,804,439	\$432,826	\$416,332	\$630,755	\$606,014	\$1,199,800	\$1,150,318	\$218,403	\$342,109	\$1,133,824	\$1,076,095	\$13,094,195	\$12,756,472	
	SUBTOTAL	\$29,612,504	\$23,446,368	\$31,580,711	\$23,468,236	\$28,920,060	\$24,317,444	\$25,067,395	\$17,206,029	\$3,951,334	\$3,260,038	\$6,200,655	\$5,106,888	\$12,873,030	\$10,374,173	\$2,834,203	\$2,595,992	\$12,677,724	\$10,106,142	\$153,717,616	\$119,881,311	
2	SITE CIVIL WORK REMOVAL																					
2a	Balance of Site Civil Work Removals	\$9,615,196	\$9,269,175	\$9,727,352	\$9,267,937	\$9,380,562	\$9,211,320	\$7,858,925	\$7,441,559	\$1,515,257	\$1,561,830	\$2,222,658	\$2,238,833	\$4,324,807	\$4,280,022	\$1,083,658	\$1,207,248	\$3,890,435	\$3,803,232	\$49,618,851	\$48,281,155	
	SUBTOTAL	\$9,615,196	\$9,269,175	\$9,727,352	\$9,267,937	\$9,380,562	\$9,211,320	\$7,858,925	\$7,441,559	\$1,515,257	\$1,561,830	\$2,222,658	\$2,238,833	\$4,324,807	\$4,280,022	\$1,083,658	\$1,207,248	\$3,890,435	\$3,803,232	\$49,618,851	\$48,281,155	
3	COLLECTION SYSTEM REMOVAL																					
3a	Remove MV Collection Cable	\$2,230,757	\$450,395	\$2,309,771	\$450,590	\$2,106,204	\$451,220	\$1,843,295	\$347,571	\$447,939	\$100,173	\$605,915	\$131,880	\$1,071,760	\$224,064	\$342,429	\$87,327	\$1,021,210	\$212,085	\$11,979,279	\$2,455,305	
3b	Remove Junction Boxes & Turbine Switchgears	\$337,263	\$33,726	\$337,263	\$33,726	\$319,885	\$31,988	\$261,724	\$26,172	\$40,472	\$4,047	\$67,453	\$6,745	\$145,023	\$14,502	\$26,981	\$2,698	\$124,787	\$12,479	\$1,660,852	\$166,085	
	SUBTOTAL	\$2,568,020	\$484,122	\$2,647,034	\$484,316	\$2,426,089	\$483,208	\$2,105,019	\$373,743	\$488,410	\$104,220	\$673,368	\$138,625	\$1,216,783	\$238,566	\$369,410	\$90,025	\$1,145,997	\$224,564	\$13,640,131	\$2,621,390	
	SITE SUBTOTAL	\$41,795,721	\$33,199,664	\$43,955,098	\$33,220,489	\$40,726,712	\$34,011,972	\$35,031,339	\$25,021,331	\$5,955,001	\$4,926,088	\$9,096,681	\$7,484,347	\$18,414,620	\$14,892,761	\$4,287,271	\$3,893,265	\$17,714,156	\$14,133,938	\$216,976,597	\$170,783,856	
	CONTINGENCY (15%)	\$6,269,358	\$4,979,950	\$6,593,265	\$4,983,073	\$6,109,007	\$5,101,796	\$5,254,701	\$3,753,200	\$893,250	\$738,913	\$1,364,502	\$1,122,652	\$2,762,193	\$2,233,914	\$643,091	\$583,990	\$2,657,123	\$2,120,091	\$32,546,490	\$25,617,578	
	Project Total (before scrap credit)	\$48,065,079	\$38,179,614	\$50,548,362	\$38,203,563	\$46,835,718	\$39,113,767	\$40,286,040	\$28,774,531	\$6,848,251	\$5,665,001	\$10,461,183	\$8,606,999	\$21,176,813	\$17,126,675	\$4,930,361	\$4,477,255	\$20,371,279	\$16,254,029	\$249,523,087	\$196,401,435	
	APPROXIMATE SCRAP VALUE OF COMPONENTS	(\$10,636,607)	(\$7,606,872)	(\$10,757,123)	(\$7,600,574)	(\$11,047,413)	(\$8,098,777)	(\$8,517,890)	(\$5,469,656)	(\$3,218,012)	(\$943,482)	(\$3,887,384)	(\$1,559,166)	(\$5,778,997)	(\$3,272,626)	(\$1,020,861)	(\$735,087)	(\$4,664,606)	(\$3,338,806)	(\$59,528,892)	(\$38,625,047)	
	TOTAL PRICE	\$37,428,472	\$30,572,742	\$39,791,239	\$30,602,989	\$35,788,306	\$31,014,990	\$31,768,150	\$23,304,875	\$3,630,239	\$4,721,519	\$6,573,798	\$7,047,832	\$15,397,816	\$13,854,050	\$3,909,501	\$3,742,168	\$15,706,674	\$12,915,223	\$189,994,195	\$157,776,387	

Note: Model 1 and Model 2 designate the two Models of WTG at Blazing Star II, Freeborn, Crowned Ridge, Dakota Ridge, Rock Aetna, and Northern Wind.

TABLE 5.3b
Blazing Star II Wind Farm
(Removal to 48 inches)
SUMMARY OF ACTIVITY COSTS
(2024 Dollars)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - V110	10	EA	\$168,246	\$1,682,456
	Dismantle Wind Turbine Generators - V120	90	EA	\$169,472	\$15,252,492
1b	Haul Off of Materials (Trucking/Rail)	100	EA	32,382	\$3,238,187
1c	Foundation Removal V110	10	EA	\$7,869	\$78,690
	Foundation Removal V120	90	EA	\$7,869	\$708,206
1d	Crane Mobilization & Demobilization	1	LS	\$2,486,337	\$2,486,337
		SUBTOTAL			\$23,446,368
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	\$9,269,175	\$9,269,175
		SUBTOTAL			\$9,269,175
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	\$450,395	\$450,395
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	\$33,726	\$33,726
		SUBTOTAL			\$484,122
		SITE SUBTOTAL			\$33,199,664
	CONTINGENCY (15%)				\$4,979,950
	Project Total (before scrap credit)				\$38,179,614
	APPROXIMATE SCRAP VALUE OF COMPONENTS				(\$7,606,872)
TOTAL PRICE					\$30,572,742

TABLE 5.3c
Community Wind North

SUMMARY OF ACTIVITY COSTS
(2024 Dollars)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - V110	12	EA	\$182,733	\$2,192,801
	Dismantle Wind Turbine Generators - V120	0	EA	\$183,960	\$0
1b	Haul Off of Materials (Trucking/Rail)	12	EA	51,699	\$620,387
1c	Foundation Removal - V110	12	EA	\$58,777	\$705,320
	Foundation Removal - V120	0	EA	\$58,777	\$0
1d	Crane Mobilization & Demobilization	1	LS	\$432,826	\$432,826
				SUBTOTAL	\$3,951,334
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	\$1,515,257	\$1,515,257
				SUBTOTAL	\$1,515,257
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	\$447,939	\$447,939
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	\$40,472	\$40,472
				SUBTOTAL	\$488,410
				SITE SUBTOTAL	\$5,955,001
	CONTINGENCY (15%)				\$893,250
	Project Total (before scrap credit)				\$6,848,251
	APPROXIMATE SCRAP VALUE OF COMPONENTS				(\$3,218,012)
				TOTAL PRICE	\$3,630,239

TABLE 5.3d
Community Wind North
(Removal to 48 inches)
SUMMARY OF ACTIVITY COSTS
(2024 Dollars)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - V110	12	EA	\$194,382	\$2,332,578
	Dismantle Wind Turbine Generators - V120	0	EA	\$195,608	\$0
1b	Haul Off of Materials (Trucking/Rail)	12	EA	34,725	\$416,700
1c	Foundation Removal V120	12	EA	\$7,869	\$94,427
	Foundation Removal V110	0	EA	\$7,869	\$0
1d	Crane Mobilization & Demobilization	1	LS	\$416,332	\$416,332
		SUBTOTAL			\$3,260,038
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	\$1,561,830	\$1,561,830
		SUBTOTAL			\$1,561,830
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	\$100,173	\$100,173
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	\$4,047	\$4,047
		SUBTOTAL			\$104,220
		SITE SUBTOTAL			\$4,926,088
	CONTINGENCY (15%)				\$738,913
	Project Total (before scrap credit)				\$5,665,001
	APPROXIMATE SCRAP VALUE OF COMPONENTS				(\$943,482)
TOTAL PRICE					\$4,721,519

TABLE 5.3e
Crowned Ridge II Wind Farm
SUMMARY OF ACTIVITY COSTS
(2024 Dollars)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - GE2.1-116	9	EA	\$186,115	\$1,675,036
	Dismantle Wind Turbine Generators - GE2.3-116	79	EA	\$194,282	\$15,348,251
1b	Haul Off of Materials (Trucking/Rail)	88	EA	44,681	\$3,931,934
1c	Foundation Removal - GE2.1-116	9	EA	\$64,842	\$583,582
	Foundation Removal - GE2.3-116	79	EA	\$64,842	\$5,122,554
1d	Crane Mobilization & Demobilization	1	LS	\$2,258,703	\$2,258,703
		SUBTOTAL			\$28,920,060
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	\$9,380,562	\$9,380,562
		SUBTOTAL			\$9,380,562
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	\$2,106,204	\$2,106,204
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	\$319,885	\$319,885
		SUBTOTAL			\$2,426,089
		SITE SUBTOTAL			\$40,726,712
	CONTINGENCY (15%)				\$6,109,007
	Project Total (before scrap credit)				\$46,835,718
	APPROXIMATE SCRAP VALUE OF COMPONENTS				(\$11,047,413)
TOTAL PRICE					\$35,788,306

TABLE 5.3f
Crowned Ridge II Wind Farm
(Removal to 48 inches)
SUMMARY OF ACTIVITY COSTS
(2024 Dollars)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - GE2.1-116	9	EA	\$194,993	\$1,754,937
	Dismantle Wind Turbine Generators - GE2.3-116	79	EA	\$203,160	\$16,049,602
1b	Haul Off of Materials (Trucking/Rail)	88	EA	38,714	\$3,406,850
1c	Foundation Removal - GE2.1-116	9	EA	\$8,154	\$73,387
	Foundation Removal - GE2.3-116	79	EA	\$8,154	\$644,175
1d	Crane Mobilization & Demobilization	1	LS	\$2,388,493	\$2,388,493
		SUBTOTAL			\$24,317,444
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	\$9,211,320	\$9,211,320
		SUBTOTAL			\$9,211,320
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	\$451,220	\$451,220
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	\$31,988	\$31,988
		SUBTOTAL			\$483,208
		SITE SUBTOTAL			\$34,011,972
	CONTINGENCY (15%)				\$5,101,796
	Project Total (before scrap credit)				\$39,113,767
	APPROXIMATE SCRAP VALUE OF COMPONENTS				(\$8,098,777)
TOTAL PRICE					\$31,014,990

TABLE 5.3h
Dakota Range Wind
(Removal to 48 inches)
SUMMARY OF ACTIVITY COSTS
(2024 Dollars)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - V110	1	EA	\$172,182	\$172,182
	Dismantle Wind Turbine Generators - V120	71	EA	\$173,438	\$12,314,107
1b	Haul Off of Materials (Trucking/Rail)	72	EA	32,231	\$2,320,644
1c	Foundation Removal - V110	1	EA	\$8,259	\$8,259
	Foundation Removal - V120	71	EA	\$8,259	\$586,399
1d	Crane Mobilization & Demobilization	1	LS	\$1,804,439	\$1,804,439
		SUBTOTAL			\$17,206,029
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	\$7,441,559	\$7,441,559
		SUBTOTAL			\$7,441,559
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	\$347,571	\$347,571
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	\$26,172	\$26,172
		SUBTOTAL			\$373,743
		SITE SUBTOTAL			\$25,021,331
	CONTINGENCY (15%)				\$3,753,200
	Project Total (before scrap credit)				\$28,774,531
	APPROXIMATE SCRAP VALUE OF COMPONENTS				(\$5,469,656)
TOTAL PRICE					\$23,304,875

TABLE 5.3i
Freeborn Wind

SUMMARY OF ACTIVITY COSTS
(2024 Dollars)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - V110	10	EA	\$165,490	\$1,654,904
	Dismantle Wind Turbine Generators - V120	90	EA	\$166,717	\$15,004,523
1b	Haul Off of Materials (Trucking/Rail)	100	EA	38,402	\$3,840,208
1c	Foundation Removal - V110	10	EA	\$84,298	\$842,980
	Foundation Removal - V120	90	EA	\$84,298	\$7,586,820
1d	Crane Mobilization & Demobilization	1	LS	\$2,651,277	\$2,651,277
				SUBTOTAL	\$31,580,711
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	\$9,727,352	\$9,727,352
				SUBTOTAL	\$9,727,352
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	\$2,309,771	\$2,309,771
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	\$337,263	\$337,263
				SUBTOTAL	\$2,647,034
				SITE SUBTOTAL	\$43,955,098
	CONTINGENCY (15%)				\$6,593,265
	Project Total (before scrap credit)				\$50,548,362
	APPROXIMATE SCRAP VALUE OF COMPONENTS				(\$10,757,123)
	TOTAL PRICE				\$39,791,239

TABLE 5.3j
Freeborn Wind
(Removal to 48 inches)
SUMMARY OF ACTIVITY COSTS
(2024 Dollars)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - V110	10	EA	\$168,271	\$1,682,709
	Dismantle Wind Turbine Generators - V120	90	EA	\$169,497	\$15,254,772
1b	Haul Off of Materials (Trucking/Rail)	100	EA	32,354	\$3,235,377
1c	Foundation Removal V110	10	EA	\$8,090	\$80,904
	Foundation Removal V120	90	EA	\$8,090	\$728,137
1d	Crane Mobilization & Demobilization	1	LS	\$2,486,337	\$2,486,337
		SUBTOTAL			\$23,468,236
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	\$9,267,937	\$9,267,937
		SUBTOTAL			\$9,267,937
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	\$450,590	\$450,590
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	\$33,726	\$33,726
		SUBTOTAL			\$484,316
		SITE SUBTOTAL			\$33,220,489
	CONTINGENCY (15%)				\$4,983,073
	Project Total (before scrap credit)				\$38,203,563
	APPROXIMATE SCRAP VALUE OF COMPONENTS				(\$7,600,574)
TOTAL PRICE					\$30,602,989

TABLE 5.31
Jeffers Wind
(Removal to 48 inches)
SUMMARY OF ACTIVITY COSTS
(2024 Dollars)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - V110	20	EA	\$182,416	\$3,648,320
	Dismantle Wind Turbine Generators - V120	0	EA	\$183,643	\$0
1b	Haul Off of Materials (Trucking/Rail)	20	EA	34,385	\$687,693
1c	Foundation Removal V120	20	EA	\$8,243	\$164,861
	Foundation Removal V110	0	EA	\$8,243	\$0
1d	Crane Mobilization & Demobilization	1	LS	\$606,014	\$606,014
		SUBTOTAL			\$5,106,888
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	\$2,238,833	\$2,238,833
		SUBTOTAL			\$2,238,833
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	\$131,880	\$131,880
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	\$6,745	\$6,745
		SUBTOTAL			\$138,625
		SITE SUBTOTAL			\$7,484,347
	CONTINGENCY (15%)				\$1,122,652
	Project Total (before scrap credit)				\$8,606,999
	APPROXIMATE SCRAP VALUE OF COMPONENTS				(\$1,559,166)
TOTAL PRICE					\$7,047,832

TABLE 5.3m
Mower County

SUMMARY OF ACTIVITY COSTS
(2024 Dollars)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - V110	0	EA	\$166,744	\$0
1a	Dismantle Wind Turbine Generators - SWT-2.3-108	43	EA	\$167,970	\$7,222,723
1b	Haul Off of Materials (Trucking/Rail)	43	EA	39,468	\$1,697,111
1c	Foundation Removal - V110	0	EA	\$64,032	\$0
1c	Foundation Removal - SWT-2.3-108	43	EA	\$64,032	\$2,753,396
1d	Crane Mobilization & Demobilization	1	LS	\$1,199,800	\$1,199,800
		SUBTOTAL			\$12,873,030
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	\$4,324,807	\$4,324,807
		SUBTOTAL			\$4,324,807
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	\$1,071,760	\$1,071,760
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	\$145,023	\$145,023
		SUBTOTAL			\$1,216,783
		SITE SUBTOTAL			\$18,414,620
	CONTINGENCY (15%)				\$2,762,193
	Project Total (before scrap credit)				\$21,176,813
	APPROXIMATE SCRAP VALUE OF COMPONENTS				(\$5,778,997)
TOTAL PRICE					\$15,397,816

TABLE 5.3n
Mower County
(Removal to 48 inches)
SUMMARY OF ACTIVITY COSTS
(2024 Dollars)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - V110	0	EA	\$173,126	\$0
1a	Dismantle Wind Turbine Generators - SWT-2.3-108	43	EA	\$174,353	\$7,497,175
1b	Haul Off of Materials (Trucking/Rail)	43	EA	32,286	\$1,388,315
1c	Foundation Removal V120	0	EA	\$7,869	\$0
1c	Foundation Removal - SWT-2.3-108	43	EA	\$7,869	\$338,365
1d	Crane Mobilization & Demobilization	1	LS	\$1,150,318	\$1,150,318
		SUBTOTAL			\$10,374,173
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	\$4,280,022	\$4,280,022
		SUBTOTAL			\$4,280,022
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	\$224,064	\$224,064
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	\$14,502	\$14,502
		SUBTOTAL			\$238,566
		SITE SUBTOTAL			\$14,892,761
	CONTINGENCY (15%)				\$2,233,914
	Project Total (before scrap credit)				\$17,126,675
	APPROXIMATE SCRAP VALUE OF COMPONENTS				(\$3,272,626)
TOTAL PRICE					\$13,854,050

TABLE 5.3o
Northern Wind

SUMMARY OF ACTIVITY COSTS
(2024 Dollars)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - GE2.1-116	29	EA	\$190,307	\$5,518,899
	Dismantle Wind Turbine Generators - GE2.3-116	8	EA	\$198,278	\$1,586,224
1b	Haul Off of Materials (Trucking/Rail)	37	EA	44,708	\$1,654,193
1c	Foundation Removal - GE2.1-116	29	EA	\$75,259	\$2,182,512
	Foundation Removal - GE2.3-116	8	EA	\$75,259	\$602,072
1d	Crane Mobilization & Demobilization	1	LS	\$1,133,824	\$1,133,824
		SUBTOTAL			\$12,677,724
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	\$3,890,435	\$3,890,435
		SUBTOTAL			\$3,890,435
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	\$1,021,210	\$1,021,210
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	\$124,787	\$124,787
		SUBTOTAL			\$1,145,997
		SITE SUBTOTAL			\$17,714,156
	CONTINGENCY (15%)				\$2,657,123
	Project Total (before scrap credit)				\$20,371,279
	APPROXIMATE SCRAP VALUE OF COMPONENTS				(\$4,664,606)
TOTAL PRICE					\$15,706,674

TABLE 5.3p
Northern Wind
(Removal to 48 inches)
SUMMARY OF ACTIVITY COSTS
(2024 Dollars)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - GE2.1-116	29	EA	\$196,494	\$5,698,318
	Dismantle Wind Turbine Generators - GE2.3-116	8	EA	\$204,465	\$1,635,719
1b	Haul Off of Materials (Trucking/Rail)	37	EA	37,684	\$1,394,313
1c	Foundation Removal - GE2.1-116	29	EA	\$8,154	\$236,466
	Foundation Removal - GE2.3-116	8	EA	\$8,154	\$65,232
1d	Crane Mobilization & Demobilization	1	LS	\$1,076,095	\$1,076,095
		SUBTOTAL			\$10,106,142
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	\$3,803,232	\$3,803,232
		SUBTOTAL			\$3,803,232
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	\$212,085	\$212,085
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	\$12,479	\$12,479
		SUBTOTAL			\$224,564
		SITE SUBTOTAL			\$14,133,938
	CONTINGENCY (15%)				\$2,120,091
	Project Total (before scrap credit)				\$16,254,029
	APPROXIMATE SCRAP VALUE OF COMPONENTS				(\$3,338,806)
TOTAL PRICE					\$12,915,223

TABLE 5.3q
Rock Aetna

SUMMARY OF ACTIVITY COSTS
(2024 Dollars)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - GE2.1-116	5	EA	\$203,822	\$1,019,110
	Dismantle Wind Turbine Generators - GE2.82-127	3	EA	\$211,793	\$635,379
1b	Haul Off of Materials (Trucking/Rail)	8	EA	45,523	\$364,184
1c	Dismantle Wind Turbine Generators - GE2.1-116	5	EA	\$74,641	\$373,204
	Dismantle Wind Turbine Generators - GE2.82-127	3	EA	\$74,641	\$223,922
1d	Crane Mobilization & Demobilization	1	LS	\$218,403	\$218,403
		SUBTOTAL			\$2,834,203
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	\$1,083,658	\$1,083,658
		SUBTOTAL			\$1,083,658
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	\$342,429	\$342,429
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	\$26,981	\$26,981
		SUBTOTAL			\$369,410
		SITE SUBTOTAL			\$4,287,271
	CONTINGENCY (15%)				\$643,091
	Project Total (before scrap credit)				\$4,930,361
	APPROXIMATE SCRAP VALUE OF COMPONENTS				(\$1,020,861)
TOTAL PRICE					\$3,909,501

TABLE 5.3r
Rock Aetna
(Removal to 48 inches)
SUMMARY OF ACTIVITY COSTS
(2024 Dollars)

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
1	TURBINE SITE REMOVAL				
1a	Dismantle Wind Turbine Generators - GE2.1-116	5	EA	\$232,043	\$1,160,213
	Dismantle Wind Turbine Generators - GE2.3-116	3	EA	\$240,014	\$720,041
1b	Haul Off of Materials (Trucking/Rail)	8	EA	38,550	\$308,397
1c	Foundation Removal - GE2.1-116	5	EA	\$8,154	\$40,770
	Foundation Removal - GE2.3-116	3	EA	\$8,154	\$24,462
1d	Crane Mobilization & Demobilization	1	LS	\$342,109	\$342,109
		SUBTOTAL			\$2,595,992
2	SITE CIVIL WORK REMOVAL				
2a	Balance of Site Civil Work Removals	1	LS	\$1,207,248	\$1,207,248
		SUBTOTAL			\$1,207,248
3	COLLECTION SYSTEM REMOVAL				
3a	Remove MV Collection Cable	1	LS	\$87,327	\$87,327
3b	Remove Junction Boxes & Turbine Switchgears	1	LS	\$2,698	\$2,698
		SUBTOTAL			\$90,025
		SITE SUBTOTAL			\$3,893,265
	CONTINGENCY (15%)				\$583,990
	Project Total (before scrap credit)				\$4,477,255
	APPROXIMATE SCRAP VALUE OF COMPONENTS				(\$735,087)
TOTAL PRICE					\$3,742,168

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APPENDIX A
SUMMARY OF STATION SYSTEM AND STRUCTURES INVENTORIES

TABLE A
SUMMARY OF STATION SYSTEMS AND STRUCTURES INVENTORIES
FOSSIL STATIONS

Index	System/Structure Inventory Data Point	Allen S . King	Angus Anson	Black Dog	Blue Lake	Hennepin Island	High Bridge	Inver Hills	Maplewood	Red Wing	Riverside	Sherburne County	Sibley	Wescott	Wilmarth
	Station Rating (Mwe)	511	386	526	545	14	606	371	0	18	502	2238	0	0	18
2	Piping 0.25 to 2 inches diameter, linear foot	79,850	31,521	11,835	20,178	-	24,690	3,268	-	4,919	24,046	233,790	-	-	4,919
3	Piping >2 to 4 inches diameter, linear foot	53,123	31,014	36,003	13,452	-	16,460	2,579	2,195	3,279	16,031	157,111	2,110	-	3,279
4	Piping >4 to 8 inches diameter, linear foot	35,133	14,009	24,870	10,357	-	11,173	6,964	1,120	2,186	10,687	103,907	520	5,585	2,186
5	Piping >8 to 14 inches diameter, linear foot	30,662	8,006	16,782	6,229	-	8,015	1,348	330	1,457	7,125	89,271	385	2,265	1,457
6	Piping >14 to 20 inches diameter, linear foot	7,208	2,614	7,217	4,259	-	5,377	1,139	90	794	4,750	26,401	75	20	794
7	Piping >20 to 36 inches diameter, linear foot	9,734	1,886	4,260	2,419	-	3,971	-	70	289	3,716	37,053	16	-	289
8	Piping >36 inches diameter, linear foot	5,335	898	3,074	1,796	-	2,420	-	-	173	2,126	15,991	-	60	173
9	Valves <2 inches	1,373	1,308	20	144	-	-	216	-	540	1,418	4,118	-	-	540
10	Valves >2 to 4 inches	935	1,660	1,869	672	-	698	174	330	360	698	2,805	346	-	360
11	Valves >4 to 8 inches	610	592	886	464	-	381	264	78	240	369	1,830	47	104	240
12	Valves >8 to 14 inches	1,519	272	531	142	-	159	62	44	120	123	1,115	54	35	120
13	Valves >14 to 20 inches	158	84	102	48	-	78	-	2	50	66	587	-	4	50
14	Valves >20 to 36 inches	128	22	31	24	-	36	-	-	16	36	476	-	-	16
15	Valves >36 inches	56	6	22	12	-	26	-	-	14	18	104	-	-	14
24	Pipe hangers for small bore piping, each	5,018	3,641	3,225	1,449	-	1,742	246	88	909	1,742	14,975	84	-	909
25	Pipe hangers for large bore piping, each	3,351	1,243	1,672	1,089	-	1,249	391	64	543	1,237	9,618	40	317	543
26	Pump and motor set < 300 pounds	77	17	62	72	-	13	108	6	38	13	507	3	7	38
27	Pumps, 300-1000 pound pump	23	16	18	12	-	13	-	-	8	13	73	-	7	8
28	Pumps, >1000-10,000 pound pump	14	5	15	-	-	2	-	-	11	2	44	-	-	11
29	Pumps, >10,000 pound pump	13	5	14	4	-	8	-	-	8	4	9	-	-	8
32	Pump motors, 300-1000 pound pump	23	32	18	12	-	13	-	-	8	13	28	-	7	8
33	Pump motors, >1000-10,000 pound pump	13	5	12	-	-	3	-	-	11	3	68	2	-	11
34	Pump motors, >10,000 pound pump	13	5	14	4	-	8	-	-	4	4	18	-	-	4
37	Turbine-driven pumps > 10,000 pounds	1	-	-	-	-	-	-	-	-	-	6	-	-	-
38	Main turbine-generator (pounds per MW(e) input)	1	1	2	-	-	1	-	-	2	2	3	-	-	2
39	Heat exchanger <3000 pound	16	12	30	101	-	6	210	-	12	6	60	-	-	12
40	Heat exchanger >3000 pound	-	27	12	48	-	5	96	-	14	5	21	-	-	14
41	Feedwater heater/deaerator	9	6	25	2	-	2	-	-	12	2	31	-	-	12
49	Main condenser (pounds per MW(e) input)	1	1	2	-	-	1	-	-	2	1	3	-	-	2
51	Tanks, <300 gallons, filters, and ion exchangers	38	33	41	20	3	10	34	5	12	10	66	28	25	12
52	Tanks, 300-3000 gallons	12	32	29	4	-	11	8	6	2	6	132	9	4	2
53	Tanks, >3000 gallons, square foot surface	27,566	75,184	4,933	62,690	-	23,259	7,069	101,764	33,585	1,859	162,458	81,889	374,754	6,871
54	Electrical equipment, <300 pound	742	686	881	647	54	150	846	21	322	128	6,686	36	-	322
55	Electrical equipment, 300-1000 pound	144	296	500	350	16	289	184	17	18	280	936	13	15	18
56	Electrical equipment, 1000-10,000 pound	122	190	203	280	25	207	175	7	56	201	122	2	32	56
57	Electrical equipment, >10,000 pound	19	99	18	128	36	16	168	5	16	16	30	3	5	16
59	Electrical transformers < 30 tons	3	13	22	14	-	4	18	2	-	4	6	2	1	-
60	Electrical transformers > 30 tons	3	9	6	12	-	5	12	-	2	5	3	-	-	2
61	Standby diesel-generator, <100 kW	-	2	1	-	-	-	-	-	-	-	-	-	-	-
63	Standby diesel-generator, >1 MW	2	-	-	-	-	-	-	-	-	2	5	-	-	-
64	Fluorescent light fixture	200	250	450	180	10	200	100	30	38	150	498	30	24	38
65	Incandescent light fixture	1,564	288	1,000	180	16	200	170	30	258	150	4,060	30	24	258
66	Electrical cable tray, linear foot	27,803	5,512	13,091	5,651	250	10,276	-	-	1,364	9,206	166,291	-	820	1,364
67	Electrical conduit, linear foot	41,992	7,922	45,448	8,631	4,790	13,688	-	2,060	8,658	11,905	119,404	2,000	8,500	8,658
69	Mechanical equipment, <300 pound	788	288	670	52	5	31	78	8	360	21	2,388	6	48	360
70	Mechanical equipment, 300-1000 pound	198	312	290	812	8	274	30	-	14	274	457	21	9	14
71	Mechanical equipment, 1000-10,000 pound	204	60	38	127	38	59	1,000	3	60	44	516	17	28	60
72	Mechanical equipment, >10,000 pound	68	160	106	238	26	141	219	20	45	103	90	8	62	45

TABLE A
SUMMARY OF SYSTEMS AND STRUCTURES INVENTORIES
FOSSIL STATIONS (Continued)

Index	System/Structure Inventory Data Point	Allen S . King	Angus Anson	Black Dog	Blue Lake	Hennepin Island	High Bridge	Inver Hills	Maplewood	Red Wing	Riverside	Sherburne County	Sibley	Wescott	Wilmarth
Station Rating (Mwe)		511	386	526	545	14	606	371	0	18	502	2238	0	0	18
76	HVAC equipment, <300 pound	108	14	-	16	-	-	24	-	10	-	328	-	-	10
77	HVAC equipment, 300-1000 pound	-	22	4	-	-	36	-	-	-	24	107	-	-	-
78	HVAC equipment, 1000-10,000 pound	-	5	-	-	-	14	-	-	4	10	6	-	-	4
79	HVAC equipment, >10,000 pound	-	-	-	-	-	-	-	-	-	-	15	-	-	-
82	HVAC ductwork, pound	119,977	10,000	273,680	-	8,175	142,100	-	-	18,295	38,202	439,440	-	-	18,295
201	Standard reinforced concrete, cubic yard	24,015	6,662	22,278	14,027	2,006	18,008	14,800	770	9,138	23,366	89,076	591	7,914	5,248
202	Grade slab concrete, cubic yard	10,800	1,329	8,959	1,176	-	372	1,384	-	474	3,551	-	-	-	474
206	Heavily rein concrete w/#9 rebar, cubic yard	7,824	1,110	7,007	-	-	-	-	-	1,793	3,035	22,775	-	-	1,793
222	Hollow masonry block wall, cubic yard	-	1,103	374	58	-	425	-	-	-	2,219	-	-	-	109
224	Solid masonry block wall, cubic yard	3,788	-	4,114	-	458	-	-	-	663	3,011	14,335	-	-	663
229	Backfill of below grade voids, cubic yard	29,218	11,074	14,043	12,493	20,000	19,394	6,898	0	17,556	12,325	0	0	0	20,531
230	Excavation of clean material, cubic yard	8,747	-	13,387	-	-	-	-	-	5,760	18,507	34,560	-	-	5,760
235	Building by volume, cubic foot	5,117,058	229,493	35,076	970,228	-	318,816	247,411	159,000	321,500	597,793	9,863,100	107,000	390,842	321,500
236	Building metal siding, square foot	217,256	42,789	56,780	19,901	-	108,748	15,564	-	32,498	93,913	669,467	-	-	32,498
242	Standard asphalt roofing, square foot	47,897	22,500	32,544	-	9,375	110,000	-	-	9,129	119,469	237,266	-	-	9,129
245	Placement of cofferdam, linear foot	200	-	-	-	-	-	-	-	-	-	-	-	-	-
248	Lead paint removal from concrete surfaces, square foot	373,064	54,000	-	-	54,150	-	-	-	54,337	-	-	-	-	54,337
253	Overhead cranes/monorails < 10 ton capacity, each	14	5	2	-	-	-	-	-	1	-	136	-	-	1
255	Overhead cranes/monorails >10 - 50 ton capacity, each	6	2	-	4	1	5	-	-	2	7	21	-	1	2
258	Gantry cranes > 50 ton capacity, each	1	-	-	1	-	1	-	-	-	5	6	-	-	-
260	Structural steel, pounds	24,541,699	2,731,615	13,947,804	1,748,139	299,854	6,981,323	662,931	12,000	2,429,526	17,879,987	83,653,565	10,000	77,000	2,429,526
262	Steel floor grating, square foot	161,222	16,242	43,412	7,410	900	18,797	-	-	30,386	56,169	578,353	-	-	30,386
268	Placement of scaffolding in clean areas, square foot	66,680	-	83,881	-	-	-	-	-	13,043	-	210,181	-	-	13,043
270	Landscaping with topsoil, acre	3	4	4	1	2	1.9	2	3	4	3	33	2	4	2
271	Landscaping w/o topsoil, acre	29	4	5	8	-	4	9	3	3	8	239	2	4	4
272	Chain link fencing, linear foot	3,372	6,800	3,000	2,880	550	3,144	2,800	2,460	8,372	5,016	20,000	3,680	3,450	995
273	Railroad track, linear foot	3,000	-	3,600	-	-	-	-	-	-	-	24,000	-	-	-
274	Asphalt pavement, square foot	220,880	91,000	122,500	78,300	17,650	75,171	51,000	17,750	-	128,241	801,500	45,625	62,700	52,000
293	Carbon steel plate 3/8 inch thick, square foot	-	8,200	-	-	-	-	-	-	-	-	-	-	-	-
294	Carbon steel plate 1/2 inch thick, square foot	66,630	7,388	36,515	14,776	12,441	14,550	-	-	17,695	78,517	219,533	-	-	17,695
359	Steam drum removal (fossil)	1	3	5	6	-	6	-	-	2	9	6	-	-	2
360	Water drum removal (fossil)	-	-	-	-	-	-	-	-	4	-	12	-	-	4
361	Upper/lower waterwall headers (fossil)	26	-	22	-	-	-	-	-	6	27	72	-	-	6
362	Top sup boiler waterwall (8'x8' section), inches cut	138,902	-	75,985	-	-	-	-	-	13,392	128,711	470,566	-	-	13,392
369	Boiler convective superheater platens	307	-	356	-	-	-	-	-	116	459	1,344	-	-	116
370	Boiler radiant superheater platens	-	-	-	-	-	-	-	-	-	-	156	-	-	-
371	Boiler reheat platens	140	-	180	-	-	-	-	-	-	90	666	-	-	-
372	Boiler economizer platens	420	-	169	-	-	-	-	-	-	163	1,344	-	-	-
374	Stationary soot blowers	98	-	64	-	-	-	-	-	-	32	315	-	-	-
375	Retractable soot blowers	70	-	36	-	-	-	-	-	16	18	144	-	-	16
376	Process ductwork (8'x8' section), inches cut	757,268	321,019	1,009,405	625,433	-	446,315	307,617	-	61,481	1,009,280	3,392,767	-	-	61,481
378	Non-asbestos insulated regenerative air preheaters	4	-	9	-	-	-	-	-	8	4	13	-	-	8
380	Non-asbestos insulated recuperative air preheaters	-	-	-	-	-	-	-	-	-	8	-	-	-	-
382	Induced, forced, primary draft fans	9	-	11	-	-	-	-	-	4	-	42	-	-	4
383	Coal car dumpers	1	-	-	-	-	-	-	-	-	-	4	-	-	-
384	Conveyors	5,528	-	-	-	-	-	-	-	625	-	5,000	-	-	625
385	Transfer Towers	100,500	-	-	-	-	-	-	-	-	-	201,000	-	-	-
386	Stacker-reclaimers	1	-	-	-	-	-	-	-	-	-	2	-	-	-
389	Ball mills	12	-	8	-	-	-	-	-	-	-	43	-	-	-
390	Coal feeders	120	-	122	-	-	-	-	-	86	-	1,019	-	-	86

TABLE A
SUMMARY OF STATION SYSTEMS AND STRUCTURES INVENTORIES
WIND FARMS

Index	System/Structure Inventory Data Point	Blazing Star I	Blazing Star I (48 in.)	Border Winds Project	Border Winds Project (48 in.)	Courtenay	Courtenay (48 in.)	Foxtail	Foxtail (48 in.)	Grand Meadow	Grand Meadow (48 in.)	Lake Benton II	Lake Benton II (48 in.)	Nobles	Nobles (48 in.)	Pleasant Valley	Pleasant Valley (48 in.)
	Station Rating (Mwe)	200	200	150	150	200	200	150	150	101	101	88	88	201	201	200	200
56	Electrical equipment, 1000-10,000 pound	100	100	75	75	100	100	75	75	67	67	44	44	134	134	100	100
57	Electrical equipment, >10,000 pound	300	300	225	225	300	300	225	225	134	134	132	132	268	268	300	300
67	Electrical conduit, linear foot	1,731,165	0	1,298,374	0	1,731,165	0	1,298,374	0	1,159,881	0	1,026,369	0	2,319,761	0	1,731,165	0
72	Mechanical equipment, >10,000 pound	1,550	1,550	1,163	1,163	1,550	1,550	1,163	1,163	1,039	1,039	770	770	2,211	2,211	1,650	1,650
201	Standard reinforced concrete, cubic yard	36,220	4,067	28,822	3,125	36,182	4,029	28,397	3,086	18,865	2,765	15,854	1,908	43,432	5,336	38,082	3,997
229	Backfill of below grade voids, cubic yard	207,034	174,881	156,858	131,161	207,034	174,881	156,471	131,161	133,270	117,170	90,893	76,948	272,437	234,341	208,965	174,881
230	Excavation of clean material, cubic yard	333,101	187,310	249,826	140,483	333,101	187,310	249,826	140,483	223,178	125,498	217,840	89,544	446,356	250,996	333,101	187,310
235	Building by volume, cubic foot	132,000	132,000	132,000	132,000	108,000	108,000	108,000	108,000	95,625	95,625	102,000	102,000	123,930	123,930	88,560	88,560
270	Landscaping with topsoil, acre	71	71	53	53	71	71	53	53	47	47	31	31	95	95	71	71
271	Landscaping w/o topsoil, acre	4	4	3	3	4	4	3	3	3	3	3	3	3	3	3	3
294	Carbon steel plate 1/2 inch thick, square foot	892,716	892,716	588,123	588,123	784,164	784,164	669,644	669,644	658,346	658,346	524,316	524,316	1,316,693	1,316,693	1,156,983	1,156,983

TABLE A
SUMMARY OF STATION SYSTEMS AND STRUCTURES INVENTORIES
WIND FARMS
(Farms added to the Xcel Energy fleet since 2019)

Index	System/Structure Inventory Data Point	Blazing Star II - New 2021	Blazing Star II (48 in) - New 2021	Freeborn Wind - New 2021	Freeborn Wind (48 in) - New	Ridge II Wind Farm - New 2020	Ridge II Wind Farm (48 in - New 2020	Range Wind - New 2022	Range Wind (48 in) - New 2022	Community Wind North - New 2020	Community Wind North (48 in) - New 2020	Jeffers Wind - New 2020	Jeffers Wind (48 in) - New 2020	Mower County - New 2020	Mower County (48 in) - New 2020	Rock Aetna - New 2022	Rock Aetna (48 in) - New 2022	Northern Wind - New 2023	Northern Wind (48 in) - New 2023
	Station Rating (Mwe)	200	200	200	200	176	176	144	144	24	24	40	40	86	86	16	16	74	74
56	Electrical equipment, 1000-10,000 pound	100	100	100	100	88	88	72	72	12	12	20	20	43	43	8	8	37	37
57	Electrical equipment, >10,000 pound	300	300	300	300	264	264	216	216	36	36	60	60	129	129	24	24	111	111
67	Electrical conduit, linear foot	1,731,165	-	1,731,165	-	1,026,369	0	1,731,165	0	1,731,165	0	1,731,165	0	1,731,165	0	93,306	0	431,541	0
72	Mechanical equipment, >10,000 pound	1,550	1,550	1,550	1,550	1,540	1,540	1,116	1,116	186	186	310	310	667	667	140	140	648	648
201	Standard reinforced concrete, cubic yard	38,771	4,067	48,933	4,029	31,048	3,595	43,628	2,973	4,269	750	6,856	990	15,656	1,918	3,661	551	16,171	1,644
229	Backfill of below grade voids, cubic yard	209,585	174,881	219,785	174,881	181,348	153,895	166,569	125,914	24,505	20,986	40,842	34,976	89,025	75,199	17,101	13,990	79,233	64,706
230	Excavation of clean material, cubic yard	333,101	187,310	333,101	187,310	293,129	164,833	239,833	134,863	39,972	22,477	66,620	37,462	143,233	80,543	26,648	14,985	123,247	69,305
235	Building by volume, cubic foot	132,000	132,000	140,400	140,400	128,000	120,000	122,400	122,400	132,000	132,000	102,000	102,000	80,000	132,000	102,000	102,000	102,000	102,000
270	Landscaping with topsoil, acre	71	71	71	71	62	62	51	51	8	8	14	14	30	30	6	6	26	26
271	Landscaping w/o topsoil, acre	4	4	4	4	3	3	4	4	4	4	4	4	4	4	3	3	3	3
294	Carbon steel plate 1/2 inch thick, square foot	892,716	892,716	892,716	892,716	1,050,028	1,050,028	644,087	644,087	104,806	104,806	174,677	174,677	384,792	384,792	89,619	89,619	406,288	406,288

APPENDIX B
UNIT COST FACTOR DEVELOPMENT

APPENDIX B

**UNIT COST FACTOR DEVELOPMENT
(Using Minnesota-based labor rates)**

Example: Unit Factor for Removal of Heat Exchanger < 3,000 pounds

1. SCOPE

Heat exchangers weighing < 3,000 lb. will be removed in one piece using a crane or small hoist. They will be disconnected from the inlet and outlet piping. The heat exchanger will be sent to the laydown area.

2. CALCULATIONS

Act ID	Activity Description	Activity Duration	Critical Duration
a	Remove insulation	20	(b)
b	Mount pipe cutters	60	60
c	Disconnect inlet and outlet lines	60	60
d	Rig for removal	30	30
e	Unbolt from mounts	30	30
f	Remove, send to packing area	<u>60</u>	<u>60</u>
	Totals (Activity/Critical)	260	240

Duration adjustment(s):
+ Work break adjustment (8.33 % of productive duration) 20
Total work duration (minutes) 260

***** Total duration = 4.333 hours *****

3. LABOR REQUIRED

Crew	Number	Duration (hr)	Rate (\$/hr)	Cost (\$)
Laborers	3.0	4.333	73.89	960.50
Craftsmen	2.0	4.333	86.04	745.62
Foreman	1.0	4.333	88.04	381.48
General Foreman	0.25	4.333	89.04	96.45
Fire Watch	0.05	4.333	73.89	<u>16.01</u>
Total labor cost				2,200.06

4. EQUIPMENT & CONSUMABLES COSTS

Equipment Costs	none
Consumables/Materials Costs	
Gas torch consumables 1 @ \$20.26/hr x 1 hr {1}	<u>20.26</u>
Subtotal cost of equipment and materials	20.26
Overhead & profit on equipment and materials @ 16.88%	<u>3.42</u>
Total costs, equipment & material	23.68
TOTAL COST Removal of heat exchanger <3000 pound:	2,223.74
Total labor cost:	2,200.06
Total equipment/material costs:	23.68
Total craft labor man-hours required per unit:	27.298

5. NOTES AND REFERENCES

- Durations are shown in minutes. The integrated duration accounts for those activities that can be performed in conjunction with other activities, indicated by the alpha designator of the concurrent activity. This results in an overall decrease in the sequenced duration.
- Work difficulty factors were developed in conjunction with the AIF program to standardize decommissioning cost studies and are delineated in the "Guidelines" study (Reference 2, Vol. 1, Chapter 5).
- References for equipment and consumables costs:

1. RSMMeans (2024) Division 01 54 33, Section 40-6360 Page 744

APPENDIX C

UNIT COST FACTOR LISTING

Table C-1, Minnesota Stations Unit Cost Factors..... C-2
Table C-2, North Dakota Station Unit Cost Factors..... C-5
Table C-3, South Dakota Station Unit Cost Factors..... C-6

TABLE C-1
UNIT COST FACTOR LISTING
Minnesota Stations
(Costs are in 2024 dollars/Scrap Weights in pounds)

Unit Cost Factors				Scrap Weight								
UCF #	Description	Total Cost	Labor Cost	Labor Hours	Cast Iron	Carbon Steel No. 1	Mixed Scrap	SS-1	Galv. Steel.	Insul Cable	No. 2 Copper	Large Motor
2	Piping 0.25 to 2 inches diameter, linear foot	8.44	8.36	0.1	-	4	-	0.5	-	-	-	-
3	Piping >2 to 4 inches diameter, linear foot	11.83	11.72	0.2	-	7	-	0.9	-	-	0.4	-
4	Piping >4 to 8 inches diameter, linear foot	22.61	22.45	0.3	-	22	-	-	-	-	-	-
5	Piping >8 to 14 inches diameter, linear foot	44.18	43.99	0.6	-	57	-	-	-	-	-	-
6	Piping >14 to 20 inches diameter, linear foot	57.41	56.82	0.7	-	-	120	-	-	-	-	-
7	Piping >20 to 36 inches diameter, linear foot	84.47	83.68	1.1	-	-	221	-	-	-	-	-
8	Piping >36 inches diameter, linear foot	100.38	99.59	1.3	-	-	417	-	-	-	-	-
9	Valves <2 inches	161.74	160.96	2.0	-	-	-	-	-	-	-	-
10	Valves >2 to 4 inches	149.60	148.42	1.9	75	-	-	8.8	-	-	4.4	-
11	Valves >4 to 8 inches	226.06	224.47	2.8	510	-	-	-	-	-	-	-
12	Valves >8 to 14 inches	441.82	439.86	5.6	1,066	-	-	-	-	-	-	-
13	Valves >14 to 20 inches	574.09	568.16	7.3	-	-	2,040	-	-	-	-	-
14	Valves >20 to 36 inches	844.73	836.84	10.7	-	-	3,334	-	-	-	-	-
15	Valves >36 inches	1,003.82	995.93	12.7	-	-	11,535	-	-	-	-	-
24	Pipe hangers for small bore piping, each	51.46	45.53	0.6	-	10	-	-	-	-	-	-
25	Pipe hangers for large bore piping, each	187.85	176.01	2.3	-	50	-	-	-	-	-	-
26	Pump and motor set < 300 pounds	380.68	370.80	4.7	-	-	50	12.5	-	-	-	62.3
27	Pumps, 300-1000 pound pump	1,044.73	1,028.94	12.7	293	-	49	48.9	-	-	-	-
28	Pumps, >1000-10,000 pound pump	4,151.91	4,128.23	51.3	2,834	-	472	472.3	-	-	-	-
29	Pumps, >10,000 pound pump	8,027.72	7,956.68	98.9	43,693	-	7,282	7,282.1	-	-	-	-
32	Pump motors, 300-1000 pound pump	437.64	437.64	5.4	-	-	-	-	-	-	-	307.8
33	Pump motors, >1000-10,000 pound pump	1,726.35	1,726.35	21.5	-	-	-	-	-	-	-	3,531.6
34	Pump motors, >10,000 pound pump	3,884.28	3,884.28	48.3	-	-	-	-	-	-	-	42,324.5
37	Turbine-driven pumps > 10,000 pounds	10,750.37	10,671.44	132.7	20,000	-	20,000	-	-	-	-	-
38	Main turbine-generator (pounds per MW(e) input)	251,460.73	249,945.22	3,042.0	-	-	851,500	-	-	-	-	851,500.0
39	Heat exchanger <3000 pound	2,223.74	2,200.06	27.3	-	-	416	623.4	-	-	-	-
40	Heat exchanger >3000 pound	5,595.11	5,500.39	68.3	-	-	5,599	8,397.9	-	-	-	-
41	Feedwater heater/deaerator	15,813.02	15,623.58	194.2	-	-	12,000	18,000.0	-	-	-	-
49	Main condenser (pounds per MW(e) input)	690,077.38	669,051.25	8,243.6	149,400	-	149,400	199,200.0	-	-	-	-
51	Tanks, <300 gallons, filters, and ion exchangers	489.75	477.91	6.0	-	-	401	401.2	-	-	-	-
52	Tanks, 300-3000 gallons	1,545.54	1,521.86	19.1	-	-	2,700	300.0	-	-	-	-
53	Tanks, >3000 gallons, square foot surface	12.81	12.51	0.2	-	21	-	-	-	-	-	-
54	Electrical equipment, <300 pound	207.19	207.19	2.6	-	-	56	-	-	-	2.9	-
55	Electrical equipment, 300-1000 pound	712.52	712.52	8.8	-	-	624	-	-	-	32.8	-

TABLE C-1 (continued)
UNIT COST FACTOR LISTING
Minnesota Stations
(Costs are in 2024 dollars/Scrap Weights in pounds)

Unit Cost Factors					Scrap Weight							
UCF #	Description	Total Cost	Labor Cost	Labor Hours	Cast Iron	Carbon Steel No. 1	Mixed Scrap	SS-1	Galv. Steel.	Insul Cable	No. 2 Copper	Large Motor
248	Lead paint removal from concrete surfaces, square foot	11.61	9.46	0.1	-	-	-	-	-	-	-	-
253	Overhead cranes/monorails < 10 ton capacity, each	978.64	978.64	11.8	-	3,700	-	-	-	-	-	-
255	Overhead cranes/monorails >10 - 50 ton capacity, each	2,348.73	2,348.73	28.3	-	-	298,832	-	-	-	3,018.5	-
258	Gantry cranes > 50 ton capacity, each	37,466.94	37,466.94	457.3	-	-	712,800	-	-	-	7,200.0	-
260	Structural steel, pounds	0.35	0.24	-	-	1	-	-	-	-	-	-
262	Steel floor grating, square foot	6.82	6.41	0.1	-	-	6	-	1.1	-	-	-
268	Placement of scaffolding in clean areas, square foot	19.03	7.77	0.1	-	-	-	-	-	-	-	-
270	Landscaping with topsoil, acre	20,687.15	4,312.71	52.6	-	-	-	-	-	-	-	-
271	Landscaping w/o topsoil, acre	1,246.47	458.85	5.3	-	-	-	-	-	-	-	-
272	Chain link fencing, linear foot	4.71	4.20	0.1	-	-	-	-	10.0	-	-	-
273	Railroad track, linear foot	31.84	17.45	0.2	-	91	-	-	-	-	-	-
274	Asphalt pavement, square foot	1.17	0.91	0.0	-	-	-	-	-	-	-	-
291	Carbon steel plate 1/4 inch thick, square foot	5.41	4.60	0.1	-	-	10	-	-	-	-	-
294	Carbon steel plate 1/2 inch thick, square foot	5.71	4.84	0.1	-	-	20	-	-	-	-	-
359	Steam drum removal (fossil)	31,586.35	31,428.48	411.6	-	-	480,000	-	-	-	-	-
360	Water drum removal (fossil)	11,729.68	11,700.07	153.2	-	-	320,000	-	-	-	-	-
361	Upper/lower waterwall headers (fossil)	8,850.76	8,821.15	115.5	-	-	120,000	-	-	-	-	-
362	Top sup boiler waterwall (8'x8' section), inches cut	1.05	1.01	0.0	-	-	11	-	-	-	-	-
369	Boiler convective superheater platens	2,491.42	2,286.21	29.6	-	-	19,501	-	-	-	-	-
370	Boiler radiant superheater platens	1,053.98	967.17	12.5	-	-	51,652	-	-	-	-	-
371	Boiler reheat platens	1,053.98	967.17	12.5	-	-	19,501	-	-	-	-	-
372	Boiler economizer platens	1,341.46	1,230.97	15.9	-	-	11,703	-	-	-	-	-
374	Stationary soot blowers	55.81	55.81	0.7	-	-	500	-	-	-	-	50.0
375	Retractable soot blowers	527.62	527.62	6.8	-	-	11,150	-	-	-	-	100.0
376	Process ductwork (8'x8' section), inches cut	0.52	0.49	0.0	-	-	0	-	-	-	-	-
378	Non-asbestos insulated regenerative air preheaters	16,241.67	14,394.64	188.5	-	-	1,376,000	-	-	-	-	-
380	Non-asbestos insulated recuperative air preheaters	8,950.33	7,795.94	101.6	-	-	1,376,000	-	-	-	-	-
382	Induced, forced, primary draft fans	2,509.71	2,462.35	31.9	-	-	30,000	-	-	-	-	3,531.6
383	Coal car dumpers	22,119.94	19,278.35	249.4	-	-	125,000	-	-	-	-	500.0
384	Conveyors	21.13	19.95	0.3	-	-	820	-	-	-	-	-
385	Transfer Towers	0.35	0.21	-	-	-	5	-	-	-	-	-
386	Stacker-reclaimers	230,919.52	230,919.52	3,008.3	-	-	300,000	-	-	-	-	2,000.0
389	Ball mills	2,196.64	2,196.64	28.1	-	-	360,000	-	-	-	-	7,063.1
390	Coal feeders	551.64	539.80	7.1	-	-	1,194	-	-	-	-	-

TABLE C-2
UNIT COST FACTOR LISTING
North Dakota Stations
(Costs are in 2024 dollars/Scrap Weights in pounds)

Unit Cost Factors					Scrap Weight				
UCF #	Description	Total Cost	Labor Cost	Labor Hours	Carbon Steel No. 1	Mixed Scrap	No. 2 Copper	Large Motor	Aluminum
56	Electrical equipment, 1000-10,000 pound	1,425.03	1,425.03	17.6	-	2,212	116.4	-	-
57	Electrical equipment, >10,000 pound	3,355.24	3,355.24	41.0	-	19,950	-	75,610	-
67	Electrical conduit, linear foot	8.50	8.28	0.1	-	-	0.3	-	1.2
72	Mechanical equipment, >10,000 pound	3,355.24	3,355.24	41.0	-	11,938	-	-	-
201	Standard reinforced concrete, cubic yard	78.55	32.43	0.4	183	-	-	-	-
229	Backfill of below grade voids, cubic yard	27.73	5.08	0.1	-	-	-	-	-
230	Excavation of clean material, cubic yard	3.60	1.80	0.02	-	-	-	-	-
235	Building by volume, cubic foot	0.46	0.26	0.003	-	1	-	-	-

TABLE C-3
UNIT COST FACTOR LISTING
South Dakota Station
(Costs are in 2024 dollars/Scrap Weights in pounds)

Unit Cost Factors				Scrap Weight								
UCF #	Description	Total Cost	Labor Cost	Labor Hours	Cast Iron	Carbon Steel No. 1	Mixed Scrap	SS-1	Galv. Steel.	Insul Cable	No. 2 Copper	Large Motor
2	Piping 0.25 to 2 inches diameter, linear foot	8.45	8.36	0.1	-	4	-	0.5	-	-	-	-
3	Piping >2 to 4 inches diameter, linear foot	11.85	11.72	0.2	-	7	-	0.9	-	-	0.4	-
4	Piping >4 to 8 inches diameter, linear foot	22.63	22.45	0.3	-	22	-	-	-	-	-	-
5	Piping >8 to 14 inches diameter, linear foot	44.21	43.99	0.6	-	57	-	-	-	-	-	-
6	Piping >14 to 20 inches diameter, linear foot	57.50	56.82	0.7	-	-	120	-	-	-	-	-
7	Piping >20 to 36 inches diameter, linear foot	84.60	83.68	1.1	-	-	221	-	-	-	-	-
8	Piping >36 inches diameter, linear foot	100.51	99.59	1.3	-	-	417	-	-	-	-	-
9	Valves <2 inches	161.86	160.96	2.0	-	-	-	-	-	-	-	-
10	Valves >2 to 4 inches	149.79	148.42	1.9	75	-	-	8.8	-	-	4.4	-
11	Valves >4 to 8 inches	226.31	224.47	2.8	510	-	-	-	-	-	-	-
12	Valves >8 to 14 inches	442.14	439.86	5.6	1,066	-	-	-	-	-	-	-
13	Valves >14 to 20 inches	575.04	568.16	7.3	-	-	2,040	-	-	-	-	-
14	Valves >20 to 36 inches	846.00	836.84	10.7	-	-	3,334	-	-	-	-	-
15	Valves >36 inches	1,005.09	995.93	12.7	-	-	11,535	-	-	-	-	-
24	Pipe hangers for small bore piping, each	52.41	45.53	0.6	-	10	-	-	-	-	-	-
25	Pipe hangers for large bore piping, each	189.77	176.01	2.3	-	50	-	-	-	-	-	-
26	Pump and motor set < 300 pounds	382.27	370.80	4.7	-	-	50	12.5	-	-	-	62.3
27	Pumps, 300-1000 pound pump	1,047.29	1,028.94	12.7	293	-	49	48.9	-	-	-	-
28	Pumps, >1000-10,000 pound pump	4,155.74	4,128.23	51.3	2,834	-	472	472.3	-	-	-	-
29	Pumps, >10,000 pound pump	8,039.22	7,956.68	98.9	43,693	-	7,282	7,282.1	-	-	-	-
32	Pump motors, 300-1000 pound pump	437.64	437.64	5.4	-	-	-	-	-	-	-	307.8
33	Pump motors, >1000-10,000 pound pump	1,726.35	1,726.35	21.5	-	-	-	-	-	-	-	3,531.6
34	Pump motors, >10,000 pound pump	3,884.28	3,884.28	48.3	-	-	-	-	-	-	-	42,324.5
38	Main turbine-generator (pounds per MW(e) input)	251,706.14	249,945.22	3,042.0	-	-	851,500	-	-	-	-	851,500.0
39	Heat exchanger <3000 pound	2,227.57	2,200.06	27.3	-	-	416	623.4	-	-	-	-
40	Heat exchanger >3000 pound	5,610.45	5,500.39	68.3	-	-	5,599	8,397.9	-	-	-	-
41	Feedwater heater/deaerator	15,843.69	15,623.58	194.2	-	-	12,000	18,000.0	-	-	-	-
49	Main condenser (pounds per MW(e) input)	693,469.63	669,051.25	8,243.6	149,400	-	149,400	199,200.0	-	-	-	-
51	Tanks, <300 gallons, filters, and ion exchangers	491.67	477.91	6.0	-	-	401	401.2	-	-	-	-
52	Tanks, 300-3000 gallons	1,549.37	1,521.86	19.1	-	-	2,700	300.0	-	-	-	-
53	Tanks, >3000 gallons, square foot surface	12.86	12.51	0.2	-	21	-	-	-	-	-	-
54	Electrical equipment, <300 pound	207.19	207.19	2.6	-	-	56	-	-	-	2.9	-
55	Electrical equipment, 300-1000 pound	712.52	712.52	8.8	-	-	624	-	-	-	32.8	-
56	Electrical equipment, 1000-10,000 pound	1,425.03	1,425.03	17.6	-	-	2,212	-	-	-	116.4	-
57	Electrical equipment, >10,000 pound	3,355.24	3,355.24	41.0	-	-	19,950	-	-	-	1,050.0	-
59	Electrical transformers < 30 tons	2,330.17	2,330.17	28.4	-	-	11,250	-	-	-	3,750.0	-
60	Electrical transformers > 30 tons	6,710.50	6,710.50	81.9	-	-	375,000	-	-	-	125,000.0	-

TABLE C-3 (continued)
UNIT COST FACTOR LISTING
South Dakota Station
(Costs are in 2024 dollars/Scrap Weights in pounds)

Unit Cost Factors				Scrap Weight								
UCF #	Description	Total Cost	Labor Cost	Labor Hours	Cast Iron	Carbon Steel No. 1	Mixed Scrap	SS-1	Galv. Steel.	Insul Cable	No. 2 Copper	Large Motor
61	Standby diesel-generator, <100 kW	2,380.08	2,380.08	29.1	2,340	-	-	-	-	-	-	260.0
64	Fluorescent light fixture	87.04	87.04	1.1	-	-	-	-	-	-	-	-
65	Incandescent light fixture	43.67	43.67	0.6	-	-	-	-	-	-	-	-
66	Electrical cable tray, linear foot	19.48	19.02	0.2	-	-	-	-	6.6	6.6	-	-
67	Electrical conduit, linear foot	8.51	8.28	0.1	-	-	-	-	3.4	3.4	-	-
69	Mechanical equipment, <300 pound	207.19	207.19	2.6	-	-	127	-	-	-	-	-
70	Mechanical equipment, 300-1000 pound	712.52	712.52	8.8	-	-	641	-	-	-	-	-
71	Mechanical equipment, 1000-10,000 pound	1,425.03	1,425.03	17.6	-	-	4,184	-	-	-	-	-
72	Mechanical equipment, >10,000 pound	3,355.24	3,355.24	41.0	-	-	11,938	-	-	-	-	-
76	HVAC equipment, <300 pound	250.55	250.55	3.1	-	-	184	-	-	-	-	-
77	HVAC equipment, 300-1000 pound	856.15	856.15	10.6	-	-	643	-	-	-	-	-
78	HVAC equipment, 1000-10,000 pound	1,706.29	1,706.29	21.0	-	-	3,813	-	-	-	-	-
82	HVAC ductwork, pound	0.82	0.82	0.0	-	-	-	-	1.0	-	-	-
201	Standard reinforced concrete, cubic yard	81.92	32.43	0.4	-	183	-	-	-	-	-	-
202	Grade slab concrete, cubic yard	93.13	37.04	0.5	-	183	-	-	-	-	-	-
206	Heavily rein concrete w/#9 rebar, cubic yard	118.21	47.48	0.6	-	730	-	-	-	-	-	-
222	Hollow masonry block wall, cubic yard	32.30	12.39	0.1	-	66	-	-	-	-	-	-
229	Backfill of below grade voids, cubic yard	29.39	5.08	0.1	-	-	-	-	-	-	-	-
235	Building by volume, cubic foot	0.47	0.26	-	-	-	1	-	-	-	-	-
236	Building metal siding, square foot	2.10	1.55	0.0	-	-	-	-	2.4	-	-	-
242	Standard asphalt roofing, square foot	3.65	3.65	0.1	-	-	-	-	-	-	-	-
248	Lead paint removal from concrete surfaces, square foot	11.85	9.36	0.1	-	-	-	-	-	-	-	-
253	Overhead cranes/monorails < 10 ton capacity, each	978.64	978.64	11.8	-	3,700	-	-	-	-	-	-
255	Overhead cranes/monorails >10 - 50 ton capacity, each	2,348.73	2,348.73	28.3	-	-	298,832	-	-	-	3,018.5	-
260	Structural steel, pounds	0.37	0.24	-	-	1	-	-	-	-	-	-
262	Steel floor grating, square foot	6.89	6.41	0.1	-	-	6	-	1.1	-	-	-
270	Landscaping with topsoil, acre	23,340.08	4,312.71	52.6	-	-	-	-	-	-	-	-
271	Landscaping w/o topsoil, acre	1,374.05	458.85	5.3	-	-	-	-	-	-	-	-
272	Chain link fencing, linear foot	4.79	4.20	0.1	-	-	-	-	10.0	-	-	-
274	Asphalt pavement, square foot	1.22	0.91	0.0	-	-	-	-	-	-	-	-
293	Carbon steel plate 3/8 inch thick, square foot	5.69	4.72	0.1	-	-	15	-	-	-	-	-
294	Carbon steel plate 1/2 inch thick, square foot	5.85	4.84	0.1	-	-	20	-	-	-	-	-
359	Steam drum removal (fossil)	31,611.92	31,428.48	411.6	-	-	480,000	-	-	-	-	-
376	Process ductwork (8'x8' section), inches cut	0.52	0.49	0.01	-	-	0.03	-	-	-	-	-

Gas Utility
 Gas Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/2026 (years)	Retirement date
Maplewood				
G305	Structures & Improvements	-17.0	16.0	Dec-41
G311	LP Gas Equipment	-17.0	16.0	Dec-41
G320	Other Equipment	-17.0	16.0	Dec-41
Sibley				
G305	Structures & Improvements	-14.2	16.0	Dec-41
G311	LP Gas Equipment	-14.2	16.0	Dec-41
G320	Other Equipment	-14.2	16.0	Dec-41

Gas Utility
 Gas Storage

Account	Description	Net Salvage (%)	Remaining Life 01/01/2026 (years)	Retirement date
Wescott				
G361	Structures & Improvements	-11.2	16.0	Dec-41
G362	Gas Holders	-11.2	16.0	Dec-41
G363	Purification Equipment	-11.2	16.0	Dec-41
G363.1	Liquefaction Equipment	-11.2	16.0	Dec-41
G363.2	Vaporizing Equipment	-11.2	16.0	Dec-41
G363.3	Compressor Equipment	-11.2	16.0	Dec-41
G363.4	Measuring & Regulating Equipment	-11.2	16.0	Dec-41
G363.5	Other Equipment	-11.2	16.0	Dec-41

Gas Production and Storage

FERC Account	Present			Proposed		
	Plant Balance 1/1/2025	Net Salv %	Estimated Net Salvage in Reserve at End of Life	Net Salv %	Estimated Net Salvage in Reserve at End of Life	Proposed Less Present
	(1)	(2)	(3)	(4)	(5)	(8)
Maplewood						
G305	\$ 1,708,059	-87.7	\$ 1,497,968	-17.0	\$ 290,294	\$ (1,207,674)
G311	\$ 31,049,016	-87.7	\$ 27,229,987	-17.0	\$ 5,276,952	\$ (21,953,036)
G320	\$ 2,541,707	-87.7	\$ 2,229,077	-17.0	\$ 431,977	\$ (1,797,100)
	\$ 35,298,782		\$ 30,957,032		\$ 5,999,223	\$ (24,957,809)
				-17.0%	\$ 5,999,223	
Sibley						
G305	\$ 1,189,028	-40.7	\$ 483,934	-14.2	\$ 168,944	\$ (314,990)
G311	\$ 35,404,375	-40.7	\$ 14,409,581	-14.2	\$ 5,030,462	\$ (9,379,118)
G320	\$ 1,212,877	-40.7	\$ 493,641	-14.2	\$ 172,333	\$ (321,308)
	\$ 37,806,280		\$ 15,387,156		\$ 5,371,739	\$ (10,015,417)
				-14.2%	\$ 5,371,739	
Wescott						
G361	\$ 11,405,991	-18.3	\$ 2,087,296	-11.2	\$ 1,274,712	\$ (812,584)
G362	\$ 10,698,222	-18.3	\$ 1,957,775	-11.2	\$ 1,195,613	\$ (762,162)
G363	\$ 7,937,584	-18.3	\$ 1,452,578	-11.2	\$ 887,089	\$ (565,488)
G363.1	\$ 13,704,487	-18.3	\$ 2,507,921	-11.2	\$ 1,531,588	\$ (976,334)
G363.2	\$ 18,499,613	-18.3	\$ 3,385,429	-11.2	\$ 2,067,482	\$ (1,317,947)
G363.3	\$ 28,047,824	-18.3	\$ 5,132,752	-11.2	\$ 3,134,572	\$ (1,998,180)
G363.4	\$ 73,634	-18.3	\$ 13,475	-11.2	\$ 8,229	\$ (5,246)
G363.5	\$ 26,268,584	-18.3	\$ 4,807,151	-11.2	\$ 2,935,727	\$ (1,871,424)
	\$ 116,635,938		\$ 21,344,377		\$ 13,035,012	\$ (8,309,365)
				-11.2%	\$ 13,035,012	
Total Gas Production and Storage	\$ 189,741,000		\$ 67,688,564		\$ 24,405,974	\$ (43,282,590)

Gas Utility

FERC Account	Account Description	Present (1)					Proposed (2)				
		Average Life	Curve	Net Salvage	Annual Rate	Notes	Average Life	Curve	Net Salvage	Annual Rate	Notes
Intangible Plant - Total Company											
302	Franchise and Consents	20	SQ	0	5.00%	(1)	20	SQ	0	5.00%	(1)
303	Computer Software 3 Year	3	SQ	0	36.65%		3	SQ	0	35.57%	
303	Computer Software 5 Year	5	SQ	0	20.97%		5	SQ	0	20.64%	
303	Computer Software 7 Year	7	SQ	0	14.29%		7	SQ	0	13.53%	
303	Computer Software 10 Year	10	SQ	0	10.00%		10	SQ	0	9.99%	
303	Computer Software 15 year	15	SQ	0	6.67%	(2)	15	SQ	0	6.67%	(2)
Transmission - ND Only											
366	Structures and Improvements	65	R4	-5	1.22%		65	R4	-5	1.16%	
367	Mains	70	R1	-25	1.69%		70	R1	-25	1.26%	
369	Measure and Regulating Station	47	R1	-35	2.63%		47	R1	-35	3.03%	
Distribution - ND Only											
375	Structures and Improvements	50	R5	-5	2.06%		50	R5	-5	1.95%	
376	Mains - Metallic	61	R2.5	-35	2.17%		61	R2.5	-35	2.18%	
376	Mains - Plastic	53	R3	-30	2.36%		53	R3	-30	2.52%	
378	Measure & Regulating- General	45	R1.5	-25	2.69%		45	R1.5	-25	2.66%	
379	Measure & Regulating- City Gate	45	R1.5	-10	2.37%		45	R1.5	-10	2.35%	
380	Services - Metallic	53	R3	-45	2.40%		53	R3	-45	1.24%	
380	Services - Plastic	41	R2.5	-20	2.79%		41	R2.5	-20	2.70%	
381	Meters	20	SQ	-5	4.95%		20	SQ	-5	5.65%	
381	Telemetry (Fully Amortized)	8	SQ	0	0.00%	(2)	8	SQ	0	12.50%	(2)
383	House Regulators (Old)	20	SQ	0	0.00%	(2)	20	SQ	0	0.00%	(2)
General - Total Company											
390	Structures and Improvements	55	R1.5	-10	1.99%		55	R1.5	-10	1.99%	
391	Office Furniture and Equipment	20	SQ	0	4.33%		20	SQ	0	4.32%	
391	Network Equipment	6	SQ	0	11.08%		6	SQ	0	17.44%	
392	Automobiles	10	SQ	6	7.99%		10	SQ	6	8.01%	
392	Light Trucks	10	SQ	12	8.25%		10	SQ	12	9.20%	
392	Trailers	12	SQ	15	6.48%		12	SQ	15	8.42%	
392	Heavy Trucks	12	SQ	10	6.96%		12	SQ	10	8.40%	
393	Stores Equipment	20	SQ	0	4.27%		20	SQ	0	3.75%	
394	Tools, Shop, and Garage Equipment	15	SQ	0	6.15%		15	SQ	0	6.62%	
395	Laboratory Equipment	10	SQ	0	10.00%	(2)	10	SQ	0	10.00%	(2)
396	Power Operated Equipment	12	SQ	25	5.61%		12	SQ	25	4.16%	
397	Communication Equipment	10	SQ	0	8.14%		10	SQ	0	8.65%	
397	Communication Equipment - Two Way	10	SQ	0	9.49%		10	SQ	0	10.15%	
397	Comm. & Telecomm. Equipment - AES	15	SQ	0	5.35%		15	SQ	0	6.68%	
397	Comm. & Telecomm. Equipment - EMS	15	SQ	0	6.32%		15	SQ	0	6.89%	
398	Miscellaneous Equipment	15	SQ	0	4.85%		15	SQ	0	2.59%	

Xcel Energy
 Summary of Annual Depreciation and Amortization Accruals
Gas Utility
 Excluding Fully Accrued Assets

FERC Account	Account Description	Adjusted Plant 1/1/2025	Depreciation Reserve 1/1/2025	Est. Future Net Salvage		Unaccrued Balance	Proposed Remaining Life (Yrs)	Annual Accrual	Depreciation/ Amortization Rate	Reserve Ratio	Note
				%	Amount						
Intangible Plant - Total Company											
302	Franchise and Consents	\$ 56,567	\$ 37,980	0%	\$ -	\$ 18,587	Note (1)	\$ 2,828	5.00%	67.14%	(1)
303	Computer Software 3 Year	876,660	221,442	0%	-	655,218	2.10	311,862	35.57%	25.26%	
303	Computer Software 5 Year	1,509,751	373,482	0%	-	1,136,268	3.65	311,622	20.64%	24.74%	
303	Computer Software 7 Year	20,596,959	6,583,798	0%	-	14,013,161	5.03	2,787,400	13.53%	31.96%	
303	Computer Software 10 Year	3,659,228	917,363	0%	-	2,741,865	7.50	365,582	9.99%	25.07%	
303	Computer Software 15 year	-	-	0%	-	-	0.00	-	6.67%	0.00%	(2)
	Total Intangible Plant	26,699,164	8,134,065		-	18,565,099		3,779,294			
Transmission - ND Only											
366	Structures and Improvements	\$ 135,140	\$ 78,078	-5%	\$ (6,757)	\$ 63,819	40.85	\$ 1,562	1.16%	57.78%	
367	Mains	2,529,449	1,651,145	-25%	(632,362)	1,510,666	47.39	31,874	1.26%	65.28%	
369	Measure and Regulating Station	1,601,426	150,344	-35%	(560,499)	2,011,581	41.45	48,535	3.03%	9.39%	
	Total Transmission - ND only	4,266,014	1,879,567		(1,199,618)	3,586,066		81,971			
Distribution - ND Only											
375	Structures and Improvements	\$ 132,705	\$ 93,519	-5%	\$ (6,635)	\$ 45,821	17.75	\$ 2,582	1.95%	70.47%	
376	Mains - Metallic	50,295,011	11,928,984	-35%	(17,603,254)	55,969,282	51.11	1,095,081	2.18%	23.72%	
376	Mains - Plastic	87,753,255	19,129,901	-30%	(26,325,977)	94,949,331	43.00	2,207,989	2.52%	21.80%	
378	Measure & Regulating- General	6,799,592	1,144,264	-25%	(1,699,898)	7,355,227	40.72	180,638	2.66%	16.83%	
379	Measure & Regulating- City Gate	7,648	1,409	-10%	(765)	7,004	38.95	180	2.35%	18.42%	
380	Services - Metallic	1,695,845	2,081,152	-45%	(763,130)	377,823	18.03	20,951	1.24%	122.72%	
380	Services - Plastic	75,500,695	29,335,973	-20%	(15,100,139)	61,264,861	30.11	2,034,888	2.70%	38.86%	
381	Meters	14,865,014	4,591,475	-5%	(743,251)	11,016,790	13.11	840,072	5.65%	30.89%	
381	Telemetry (Fully Amortized)	-	-	0%	-	-	0.00	-	12.50%	0.00%	(2)
383	House Regulators (Old)	-	-	0%	-	-	0.00	-	0.00%	0.00%	(2)
	Total Distribution - ND Only	237,049,765	68,306,675		(62,243,048)	230,986,138		6,382,379			

Xcel Energy
 Summary of Annual Depreciation and Amortization Accruals
Gas Utility
 Excluding Fully Accrued Assets

FERC Account	Account Description	Adjusted Plant 1/1/2025	Depreciation Reserve 1/1/2025	Est. Future Net Salvage		Unaccrued Balance	Proposed Remaining Life (Yrs)	Annual Accrual	Depreciation/ Amortization Rate	Reserve Ratio	Note
				%	Amount						
General - Total Company											
390	Structures and Improvements	\$ 8,762,072	\$ 662,503	-10%	\$ (876,207)	\$ 8,975,776	51.47	\$ 174,380	1.99%	7.56%	
391	Office Furniture and Equipment	1,135,991	757,908	0%	-	378,083	7.71	49,063	4.32%	66.72%	
391	Network Equipment	2,314,101	571,366	0%	-	1,742,735	4.32	403,642	17.44%	24.69%	
392	Automobiles	711,420	461,461	6%	42,685	207,273	3.64	57,007	8.01%	64.86%	
392	Light Trucks	17,361,392	5,097,113	12%	2,083,367	10,180,912	6.37	1,597,604	9.20%	29.36%	
392	Trailers	2,086,248	684,133	15%	312,937	1,089,178	6.20	175,745	8.42%	32.79%	
392	Heavy Trucks	16,071,147	5,478,320	10%	1,607,115	8,985,712	6.66	1,349,974	8.40%	34.09%	
393	Stores Equipment	10,091	7,628	0%	-	2,463	6.50	379	3.75%	75.60%	
394	Tools, Shop, and Garage Equipment	14,815,280	5,343,859	0%	-	9,471,421	9.66	980,905	6.62%	36.07%	
395	Laboratory Equipment	-	-	0%	-	-	0.00	-	10.00%	0.00%	(2)
396	Power Operated Equipment	5,455,031	2,805,916	25%	1,363,758	1,285,357	5.66	226,986	4.16%	51.44%	
397	Communication Equipment	25,685	10,622	0%	-	15,062	6.78	2,223	8.65%	41.36%	
397	Communication Equipment - Two Way	1,210,136	628,592	0%	-	581,544	4.74	122,815	10.15%	51.94%	
397	Comm. & Telecomm. Equipment - AES	56,693,551	14,350,786	0%	-	42,342,765	11.18	3,788,369	6.68%	25.31%	
397	Comm. & Telecomm. Equipment - EMS	9,228,949	3,296,581	0%	-	5,932,368	9.33	635,583	6.89%	35.72%	
398	Miscellaneous Equipment	14,215	13,295	0%	-	920	2.50	368	2.59%	93.53%	
	Total General	135,895,308	40,170,083		4,533,655	91,191,570		9,565,044			
	Total Gas Utility	\$ 403,910,250	\$ 118,490,390		\$ (58,909,012)	\$ 344,328,872		\$ 19,808,688			

(1) Account 302 is amortized over the terms of the franchise agreements or license, which is typically 20 years. The Company is including Account 302 in all schedules for completeness.

(2) Currently there is no balance in these accounts. In the event plant is added to these accounts, the Company is requests authorization to use the depreciation rate proposed based on the proposed parameters for each account.

STATE OF NORTH DAKOTA
BEFORE THE
PUBLIC SERVICE COMMISSION

NORTHERN STATES POWER COMPANY)
2026 NATURAL GAS RATE INCREASE)
APPLICATION)
)
)
)

Case No. PU-26-____

**AFFIDAVIT OF
Michele A. Kietzman**

I, the undersigned, being first duly sworn, depose and say that the foregoing is the Direct Testimony of the undersigned, and that such Direct Testimony and the exhibits or schedules sponsored by me to the best of my knowledge, information and belief, are true, correct, accurate and complete, and I hereby adopt said testimony as if given by me in formal hearing, under oath.



Michele A. Kietzman

Subscribed and sworn to before me, this 28 day of January, 2026.



Notary Public
My Commission Expires:
1/31/2027

