



414 Nicollet Mall
Minneapolis, MN 55401

January 4, 2019

—Via Electronic Filing—

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

RE: COMPLIANCE FILING
INVESTIGATION INTO THE EFFECTS ON ELECTRIC AND NATURAL GAS
UTILITY RATES AND SERVICES OF THE 2017 FEDERAL TAX ACT
DOCKET NO. E, G999/CI-17-895

Dear Mr. Wolf:

Northern States Power Company, doing business as Xcel Energy, submits the enclosed Compliance Filing in compliance with the Minnesota Public Utilities Commission Order dated December 5, 2018, regarding customer refunds and rate reductions resulting from the Tax Cuts and Jobs Act.

We have electronically filed this document with the Commission, and notice of the filing has been served on the parties on the attached service list.

Please contact me at amy.a.liberkowski@xcelenergy.com or 612-330-6613 if you have any questions regarding this filing.

Sincerely,

/s/

AMY A. LIBERKOWSKI
DIRECTOR REGULATORY PRICING & ANALYSIS

Enclosures
c: Service Lists

STATE OF MINNESOTA
BEFORE THE
MINNESOTA PUBLIC UTILITIES COMMISSION

Nancy Lange	Chair
Dan Lipschultz	Commissioner
Matt Schuerger	Commissioner
Katie Sieben	Commissioner
John Tuma	Commissioner

IN THE MATTER OF A COMMISSION
INVESTIGATION INTO THE EFFECTS ON
ELECTRIC AND NATURAL GAS UTILITY
RATES AND SERVICES OF THE 2017
FEDERAL TAX ACT

DOCKET NO. E,G999/CI-17-895

COMPLIANCE FILING

INTRODUCTION

Northern States Power Company, doing business as Xcel Energy, submits this filing in compliance with the Minnesota Public Utilities Commission (Commission) Order dated December 5, 2018, regarding customer refunds and rate reductions resulting from the Tax Cuts and Jobs Act (TCJA). Order Point 13(A) requires that:

13(A) Within 30 days, all rate-regulated energy utilities shall make a compliance filing including—

- *a proposed implementation date,*
- *all supporting calculations for the Commission-required refund and adjustment to base rates (as applicable), and*
- *a proposed customer notice.*

For electric and natural gas customers, the Order requires a prospective rate reduction to incorporate the TCJA impacts into base rates, as well as a one-time refund to capture the TCJA impacts that have already accrued beginning January 1, 2018. We are proposing a rate reduction rider mechanism to reflect the TCJA impacts for January 1, 2019 going forward, and a one-time customer refund for the 2018 TCJA impacts.

We are submitting this compliance filing January 4, 2019. Per Order Point 13(B), interested parties may submit comments “within 30 days of each compliance filing.”

Given the procedure outlined in the Commission’s December 5, 2018 Order, it is possible that a subsequent order approving this compliance filing may not be issued. In lieu of such an order, the implementation schedules we describe in this filing assumes an “acceptance date” 30 days after this filing date. If the Commission determines further action is necessary, either at its own discretion or based on any comments that may be received, the rate reduction and refund implementation schedules would be adjusted accordingly.

This filing provides information in the following sections:

- I. *TCJA Impact Amounts*, provides the electric and natural gas TCJA impact refund and rate reduction amounts calculated in compliance with Commission Order;
- II. *Rate Reduction Rider Mechanism*, discusses the prospective TCJA impact rate reduction rider mechanisms for electric and natural gas customers;
- III. *2018 Refunds*, discusses the one-time refunds for the 2018 TCJA impacts for electric and natural gas customers; and
- IV. *Ancillary Impacts*, addresses compliance with the order points on ancillary impacts of the TCJA.

I. TCJA IMPACT AMOUNTS

This section provides the required compliance information related to calculation of the refund and rate reduction amounts for electric and natural gas.

A. Electric TCJA Impact

Below we demonstrate compliance with Order Point 1, related to calculation of the 2018 TCJA refund amount and the prospective rate reduction amount for electric customers.

1. *Xcel Electric shall return to ratepayers the savings resulting from the federal Tax Cut and Jobs Act.*

A. The utility shall allocate \$2 million of the savings to its PowerOn program.

Xcel Energy will allocate \$2 million of the TCJA impact to the PowerON program by increasing the budget amount by \$2 million on an annual basis until the Company’s next rate case, when the tax reduction amounts will be incorporated into base rates. Based on the Commission’s decision in this docket at its August 9, 2018 hearing, the Company began including this amount in its Low Income Program tracker effective September 2018. With the addition of the \$2 million TCJA allocation, we were able

to re-open the PowerON Program and continue enrolling participants in September 2018.

- B. *The utility shall reduce its base rates, consistent with its current rate design, to reflect the following annual savings:*
- 1) *\$80,246,667, less the \$2 million allocated to its PowerOn program, plus*
 - 2) *Protected excess accumulated deferred income tax liability, amortized using the Average Rate Assumption Method as early as the federal Internal Revenue Service provisions allow, plus*
 - 3) *Unprotected excess ADIT liability, amortized over ten years.*
- C. *The utility shall also provide a one-time refund, consistent with its current rate design, capturing the TCJA's impacts that have already accrued.*

The \$80,246,667 in Order Point 1(B)(1) reflects the current period tax reduction amount calculated for the Company's 2018 test year under our multi-year rate plan in Docket No. E002/GR-15-826. This amount was calculated at the time of the Commission's hearing in this docket, and reflected 5-year or 15-year amortization periods for unprotected assets/liabilities. Consistent with the Commission Order, we have revised the amortization period to ten years for unprotected assets/liabilities, and we have recalculated the current period tax reduction amount for 2018. As shown in Attachment A, the revised amount is \$80,506,903.

As shown in Attachment A, excess ADIT for protected assets/liabilities calculated per Order Point 1(B)(2) is \$52,855,254. Excess ADIT for unprotected assets/liabilities, calculated using a ten-year amortization period per Order Point 1(B)(3), is \$1,602,401.

The total TCJA impact for 2018 to be refunded to electric customers per Order Point 1(C) is shown in the table below and in Attachment A.

2018 TCJA Impact Refund – Electric	
2018 Current Period Tax Reduction	\$80,506,903
Allocation to PowerOn Budget	(\$2,000,000)
Protected Excess ADIT	\$52,855,254
Unprotected Excess ADIT	\$1,602,401
Total 2018 Refund – Electric	\$132,964,558

Because the Company is under a multi-year rate plan for the period 2016-2019, the Commission has approved test year data for both 2018 and 2019, thus TCJA impacts are calculated for 2018 and 2019.

To comply with this Order, we provide the amount of the rate reduction for 2019 and going forward, we have calculated the TCJA impact based on the 2019 test year in Docket No. E002/GR-15-826, and have used an amortization period of ten years for unprotected assets/liabilities, consistent with the Commission Order. As shown in Attachment B, the TCJA impact for current period taxes for 2019 is \$51,311,270.

As shown in Attachment B page 1, excess ADIT for protected assets/liabilities calculated per Order Point 1(B)(2) is \$54,597,070. Excess ADIT for unprotected assets/liabilities, calculated using a ten-year amortization period per Order Point 1(B)(3), is \$1,602,401.

The total annual TCJA base rate reduction for electric customers for 2019 and going forward is shown in the table below and in Attachment B page 1.

2019 TCJA Impact Rate Reduction – Electric	
2019 Current Period Tax Reduction	\$51,311,270
Allocation to PowerON Budget	(\$2,000,000)
Protected Excess ADIT	\$54,597,070
Unprotected Excess ADIT	\$1,602,401
Total 2019 Rate Reduction – Electric	\$105,510,741

Order Point 3 requires the following:

3. *Within 30 days, Xcel Electric shall report the forecasted consequences of the TCJA for 2019, disaggregated by segment.*

Attachment B pages 2 thru 4 provides the detailed calculation of the 2019 TCJA impact. We note that the 2019 impact is less than the 2018 impact primarily due to the TCJA’s elimination of Section 199 Production Deduction Tax Credit in 2019, as well as higher required operating income associated with changes in rate base relative to the 2018 level. Attachment B, pages 2 thru 4 shows these changes, both the increases and decreases, which net to an overall reduction in the 2019 TCJA impact compared to 2018.

B. Natural Gas TCJA Impact

Below we demonstrate compliance with Order Point 4, related to calculation of the 2018 TCJA refund amount and the prospective rate reduction amount for natural gas customers.

4. *Xcel Gas shall return to ratepayers its TCJA-related savings.*

A. The utility shall reduce its base rates, consistent with its current rate design, to reflect the following annual savings:

1) \$2,412,004, plus

2) Protected excess accumulated deferred income tax liability, amortized using ARAM as early as IRS provisions allow, plus

3) Unprotected excess ADIT liability, amortized over ten years.

B. The utility shall also provide a one-time refund capturing the TCJA's impacts that have already accrued, consistent with its existing rate design, and shall track the refunds separately.

The \$2,412,004 in Order Point 4(A)(1) reflects the current period tax reduction amount calculated for the Company's 2010 test year from our last rate case in Docket No. G002/GR-09-1153. This amount was calculated at the time of the Commission's hearing in this matter, and reflected 5-year or 15-year amortization periods for unprotected assets/liabilities. We have revised the amortization period to ten years for unprotected assets/liabilities, consistent with the Commission Order, and we have recalculated the current period tax reduction amount. As shown in Attachment C, the revised amount is \$2,359,203.

As shown in Attachment C, excess ADIT for protected assets/liabilities calculated per Order Point 4(A)(2) is \$3,509,326. Excess ADIT for unprotected assets/liabilities, calculated using a ten-year amortization period per Order Point 4(A)(3), is (\$242,004).

The total annual TCJA impact for natural gas, based on the Company's most recent test year 2010, is shown in the table below and in Attachment C. This is the amount of the 2018 refund and the annual rate reduction beginning in 2019.

TCJA Impact – Natural Gas	
Current Period Tax Reduction	\$2,359,203
Protected Excess ADIT	\$3,509,326
Unprotected Excess ADIT	(\$242,004)
Total TCJA Impact	\$5,626,525

II. 2019 RATE REDUCTION RIDER MECHANISM

This section discusses the rate reduction rider mechanism, adjustment factors and schedule, tariff changes, and customer notice

A. Federal Tax Credit Rider

We intend to implement the TCJA rate reductions using a rider mechanism that will effectively reduce base rates charged to customers without changing rate design. For electric and natural gas separately, the rider mechanism would remain in place until we file our next electric and natural gas rate cases. Interim rates in the next rate cases would reflect the TCJA impacts, thus we would discontinue the rider mechanism once future interim rates are effective.

The Federal Tax Credit Rider will provide a credit to customers on a monthly basis. This is the same type of mechanism used for other riders; except here, instead of charging customers for approved costs flowing through a rider, the Federal Tax Credit Rider will be a negative rider, in effect crediting customers the amount of the TCJA impact based on the customer's usage billed at base rates.

Attachment D provides the electric and natural gas Federal Tax Credit Rider tariff sheets that will implement the TCJA rate reduction beginning in 2019.

B. Rider Adjustment Factors and Implementation Schedule

The electric and natural gas rate reductions will begin by encompassing the TCJA impacts for the period January 1 through December 31, 2019. However, given the procedural schedule in the Commission's Order, implementation of our rate reduction riders will not begin on January 1, 2019. Once this filing is deemed accepted, either after the comment period has elapsed or explicitly through a subsequent Commission notice or order, we will proceed with implementing the rate reductions.

Comments on this compliance filing will be due February 3, 2019. If no comments are received on this compliance filing and/or no further Commission action is required, we would deem this filing “accepted” as of February 3, 2019. In that case, we would expect to be able to implement the rate reduction riders by March 1, 2019, and we have calculated the rider adjustment factors for 2019 to ensure the entire 2019 TCJA impact amount would be credited to customers over the ten-month period March 1 through December 31, 2019.

To calculate the rider adjustment factors necessary for a ten-month application period, we first calculated the rider adjustment factors that would be applied to bills for the full 12 months of 2019. Attachments E and F provide these calculations based on all 12 months of 2019 for electric and natural gas respectively. Attachments E and F also provide the calculations for the 2019 electric and natural gas Federal Tax Credit Rider adjustment factors applicable to the last ten months of 2019, to provide the full annual rate reduction based on a rider implementation date of March 1, 2019. The Federal Tax Credit Rider tariff sheets provide both the ten-month adjustment factors for 2019 that would be implemented March 1, 2019, and the 12-month adjustment factors that would be implemented beginning January 1, 2020. The 12-month factors would continue to be effective until the Company files its next rate cases and implements interim rates.

As described, the rider factors for the ten-month implementation period are calculated to apply the total annual rate reduction amount over the period March through December 2019. Because the rate reduction factor is applied to base revenue that is affected by monthly usage and seasonal rate levels (*i.e.*, annual base revenue is not distributed into 12 equal segments), the ten-month rider adjustment factor must be calculated to specifically exclude January and February to provide the total annual rate reduction amount over the remaining months of the year. We describe these calculations below.

For electric customers, the calculation of the proposed ten-month electric adjustment factor is based on the Company’s 2019 test year under our multi-year rate plan in Docket No. E002/GR-15-826. The base revenue for the eight-month winter period, which includes the months of January through May and October through December, was used as a starting point. The required exclusion of base revenue for January and February was accomplished by separating base revenue into customer-related and non-customer-related components to apply the appropriate associated allocations. Each of these components was allocated to the months of January and February, and other winter season months, using monthly customers for the customer-related component, and kWh sales for the non-customer-related component. In the final step, the electric TCJA adjustment factor applicable to the ten-month period March

through December 2019 was determined by dividing the total 12-month 2019 rate reduction by base rate revenue for the months of March through December 2019.

For gas customers, the proposed ten-month natural gas adjustment factor is determined using current base rates that are from the Company's 2010 test year in the most recent natural gas rate case (Docket No. G002/GR-09-1153). Due to the length of time since we filed that rate case, we have updated base revenues for 2019 customer and usage levels to be comparable to and more accurately reflect the TCJA impact to base rates in 2019. To develop base revenues for the ten-month period, we applied current base rates to forecasted 2019 customer and usage levels for the ten-month period March 1 through December 31, 2019. The credit is calculated by dividing the \$5,626,525 credit by the estimated revenues over the ten months of updated base revenues.

If the Commission determines changes or further action on this compliance filing is necessary, we will recalculate the Federal Tax Credit Rider adjustment factors to implement the rate reduction over the appropriate period based on any subsequent Commission notice or order.

Finally, as noted above, the separate Federal Tax Credit Rider would remain in effect until the Company files its next rate case and interim rates are implemented. At the same time we file our next rate cases and propose interim rates, we would submit a compliance filing in this docket to discontinue the Federal Tax Credit Rider. Until then, the Federal Tax Credit Rider would remain in effect, implementing the adjustment factors shown in Attachments E and F, and included on our proposed tariffs sheets.

C. Customer Notice

Please see Attachment G for proposed language which will be included with customers' bills as an onsert. The same notice will be provided to all Minnesota customers. We propose to accomplish customer notification via an onsert rather than as a separate, printed bill insert. Onserts, which are printed as an additional page to customers' bills provide flexibility since they require much less lead time compared to a separate bill insert. Although we have proposed a March 1 implementation date in this filing, there is uncertainty around this date because it may depend on parties' review and comments and potential additional Commission action on this compliance filing. We believe approval for customer notice via onsert will provide the flexibility needed to implement the TCJA rate reduction per Commission direction as soon as practicable.

In addition, we propose the following bill messages:

Electric Bill Message

Starting with this bill, you will receive a monthly credit reflecting the reduction in Xcel Energy's federal taxes. The credit is shown on your bill as "Elec Fed Tax Cut CR" More details are available in this bill.

Natural Gas Bill Message

Starting with this bill, you will receive a monthly credit reflecting the reduction in Xcel Energy's federal taxes. The credit is shown on your bill as "Gas Fed Tax Cut CR" More details are available in this bill.

Both the customer notice and bill messages will be finalized in coordination with the Commission's Consumer Affairs Office.

D. Tariff Changes

Attachment D provides clean and redline versions of our proposed electric and natural gas Federal Tax Credit Rider.

In addition, the tariff sheets listed below require the addition of language to apply the Federal Tax Credit Rider to customer bills. Clean and redline version of these tariff sheets are also provided in Attachment D.

Minnesota Electric Rate Book - MPUC No. 2

- Sheet No. 1-3, revision 18
- Sheet No. 5-TOC-2, revision 18
- Sheet No. 5-1, revision 31
- Sheet No. 5-2, revision 30
- Sheet No. 5-5, revision 19
- Sheet No. 5-9, revision 30
- Sheet No. 5-11, revision 33
- Sheet No. 5-14, revision 23
- Sheet No. 5-21, revision 31
- Sheet No. 5-23, revision 31
- Sheet No. 5-26, revision 31
- Sheet No. 5-29, revision 27
- Sheet No. 5-41, revision 19

Sheet No. 5-45, revision 25
Sheet No. 5-65, revision 23
Sheet No. 5-71, revision 17
Sheet No. 5-74, revision 26
Sheet No. 5-76, revision 24
Sheet No. 5-78, revision 29
Sheet No. 5-80, revision 26
Sheet No. 5-85, revision 30
Sheet No. 5-87, revision 31
Sheet No. 5-89, revision 14
Sheet No. 5-94.1, original

Minnesota Gas Rate Book - MPUC No. 2

Sheet No. 1, revision 11
Sheet No. 5-TOC, revision 5
Sheet No. 5-1, revision 10
Sheet No. 5-2, revision 10
Sheet No. 5-3.1, revision 8
Sheet No. 5-6, revision 10
Sheet No. 5-11, revision 8
Sheet No. 5-17, revision 8
Sheet No. 5-24, revision 2
Sheet No. 5-30, revision 2
Sheet No. 5-69, original

III. 2018 REFUNDS

This section discusses the 2018 refund mechanism, schedule, customer notice, and compliance report.

A. Refund Mechanism

The Company will provide a refund to our Minnesota customers who took electric and/or natural gas service at any time during 2018. Refunds will be provided primarily in the form of a one-time bill credit based on customers' usage. For customers who moved within our service territory during 2018, the refund will capture that customer's usage at both (or multiple) locations. For customers who moved out of our service territory during 2018, and for refunds equal to or greater than \$2.00, the refund will be distributed in the form of a check payment to the customer. This is the same process we use for interim rate refunds to customers who

are due an interim rate refund but are no longer active on our system at the time of the refund. We note that the electric and natural gas refunds will be implemented separately, so the \$2.00 minimum check amount applies separately to the electric and natural gas refund amounts for customers who take both services from Xcel Energy.

Consistent with the Commission's Order, the total electric refund amount will be allocated to customer classes using the applicable allocator from the Class Cost of Service Study (CCOSS) approved in our most recent electric rate case (Docket No. E002/GR-15-826). Once the credit amounts have been allocated to each customer class, a credit factor will be calculated for each customer class based on 2018 usage if available. The appropriate credit factor will then be applied to each customer's usage for that time period.

Consistent with the Commission's Order, the total natural gas refund amount will be allocated to customer classes using the applicable allocator from the Class Cost of Service Study (CCOSS) approved in our most recent natural gas rate case (Docket No. G002/GR-09-1153).¹ Once the credit amounts have been allocated to each customer class, a credit factor will be calculated for each customer class based on 2018 usage if available. The appropriate credit factor will then be applied to each customer's usage for that time period.

Attachments H and I show the electric and natural gas refund amounts, respectively, allocated to customer class and provide estimated average refund amounts per customer in each class. For residential customers, the average refund amounts are \$43.48 for an electric customer and \$8.93 for a gas customer. Refund amounts will be based on a customer's actual usage, so there may be significant variability in actual amounts refunded to customers.

We note that as part of this refund process, we intend to include two required customer refunds related to incentive compensation. The 2016 refund is required by the Commission's Order dated August 13, 2018 in Docket No. E,G002/M-17-429. The 2017 refund is required as a result of the Commission's decision at the December 20, 2018 hearing in Docket No. E,G002/M-18-121. These refunds are applicable to electric customers. To streamline the process and avoid additional costs associated with separate refunds, we propose to combine the AIP refund amounts for electric customers with the TCJA refund for 2018. The refund will be shown as one line item on customer bills, and the bill message described below will provide information

¹ Consistent with the methodology approved by the Commission in our recent Gas Utility Infrastructure Cost Rider petitions, fuel revenues are excluded from the revenue apportionment calculations.

about what is included in the refund amount. We provide a concurrence compliance filing in the dockets referenced above.

B. Refund Schedule

With TCJA and other refunds occurring across our jurisdictions, the Company has been managing refund processes to meet various Commission orders in several jurisdictions. Per Order Point 13(B), we understand there is a 30-day negative check-off period after which this compliance filing may be deemed to be accepted. Therefore, we will begin the process to implement the electric refund not before February 3, 2019 and as soon as all scheduled refunds in the queue at that time are completed. After that, we will process the natural gas refund, with customer refunds to begin posting to customer accounts within 60 days after the electric refund. However, in the event the Commission determines further action is necessary, the implementation schedule will move out, and we will work to implement the refunds per any subsequent Commission order as soon as practicable.

Compared to the 2019 rate update, which only affects customers' future consumption, and which we propose to implement March 1, the one-time refund for 2018 involves a longer time frame. The 2018 refund is a more complex process, entailing the extraction of 12 months of historical usage and a refund calculation for each of our 1.31 million current and former electric customers, and 460,000 natural gas customers who were on the system in 2018. We provide a refund timeline below, based on beginning the refund implementation process on March 9, 2019 (if no further Commission action is required).

Electric Refund	Completion of scheduled refund in queue Week of Mar 6	Electric Refund Setup, Extraction and Testing Mar 9 – May 6	Electric Refund Posting to Customer Accounts May 7 to May 21	
Gas Refund			Gas Refund Setup, Extraction and Testing May 8 – Jul 1	Gas Refund Posting to Customer Accounts Jul 2 – Jul 16

C. Customer Notice

We propose the following bill messages to be included on customer bills that reflect the electric or natural gas bill credits described above.

Electric Bill Message

Your electric bill this month includes a refund due to a reduction in Xcel Energy's 2018 federal taxes and refunds for 2016 and 2017 incentive compensation paid to employees per the MN PUC. The refund is shown on your bill as "2018 Elec Fed Tax Cut CR"

Natural Gas Bill Message

Your natural gas bill this month includes a refund due to a reduction in Xcel Energy's 2018 federal taxes. The refund is shown on your bill as "2018 Gas Fed Tax Cut CR"

D. Refund Compliance Report

The Company intends to proceed with the refunds as outlined in this filing. If the Commission determines further action is necessary based on any comments that may be received, or at its own discretion, we will work to implement the refunds per Commission order as soon as practicable. The Company will submit one combined refund compliance report for both the electric and natural gas refunds, providing a summary of the total refund amounts, class allocations, and the actual average customer refund per customer class. We would submit this compliance report within 30 days after completion of the natural gas refund, that is, after all natural gas refunds have been posted to customer accounts.

IV. ANCILLARY IMPACTS

Order Point 12 requires that:

12. The utilities addressed in this order shall do the following:

A. Reflect the TCJA's changes back to January 1, 2018, in all relevant compliance filings, including compliance filings for—

1) Net operating losses,

- 2) *For utilities with revenue decoupling, the periodic revenue decoupling adjustments, and*
- 3) *For Xcel, sales true-up calculations.*

B. Exclude carrying costs from TCJA-related refund calculations.

For Xcel Energy specifically, Order Point 2 states:

2. *Xcel Electric shall adjust its sales true-up formula to reflect the TCJA's impact on Xcel's rates.*

Xcel Energy will ensure that all relevant compliance filings will appropriately reflect TCJA impacts, including our NOL, decoupling, and sales true-up filings. Our separate compliance filings on those topics will clearly reflect any necessary calculations related to TCJA impacts. In compliance with Order point 12(B), we are not including carrying costs in any TCJA-related calculations.

CONCLUSION

The Company respectfully submits this compliance filing and intends to proceed with the base rate reductions and customer refunds related to the TCJA as outlined in this filing. If the Commission determines further action is necessary, we will work to implement the rate reductions and refunds per Commission direction as soon as practicable.

Dated: January 4, 2019

Northern States Power Company

Northern States Power Company-Minnesota
 Minnesota Electric Jurisdiction - TCJA
 Derivation of Refund - 2018

		<u>2018 TCJA Refund</u>
<u>Current Tax Refund Obligation</u>		
Current Income Tax Expense		\$8,043,217
Deferred Income Tax Expense		51,685,410
Tax gross-up on revenue requirements deficiency		23,139,299
Rate Base Impacts on Revenue Requirements		(92,285)
DTA Amortization		(2,268,738)
Current Tax Refund Obligation (1)		\$80,506,903
Less: Funding Assigned to POWER ON		<u>(2,000,000)</u>
Net Current Tax Refund Obligation	(A)	\$78,506,903
 <u>Excess Accumulated Deferred Income Taxes (ADIT)</u>		
Protected Excess ADIT		\$37,663,602
Tax Gross Up on Protected		15,191,652
Protected Excess ADIT (incl Tax Gross Up)		\$52,855,254
Unprotected Excess ADIT		1,141,839
Tax Gross Up on Unprotected		460,562
Unprotected Excess ADIT (incl Tax Gross-Up)		<u>1,602,401</u>
Net Excess ADIT Flowback	(B)	\$54,457,655
 Total 2018 TCJA Electric Refund	 (A) + (B)	 <u><u>\$132,964,558</u></u>

Reconcile to Order Point 1(B)(1)

(1) Original Current Refund at Hearing		\$80,246,667
Effect of amortization change from 15 to 10 years		<u>260,236</u>
Revised Current Refund Level		<u><u>\$80,506,903</u></u>

Northern States Power Company-Minnesota
 Minnesota Electric Jurisdiction - TCJA
 Derivation of Refund - 2019

		<u>2019 TCJA Refund</u>
<u>Current Tax Refund Obligation</u>		
Current Income Tax Expense	(\$16,462,835)	
Deferred Income Tax Expense	69,393,432	
Tax gross-up on revenue requirements deficiency	14,747,891	
Rate Base Impacts on Revenue Requirements	(14,098,480)	
DTA Amortization	(2,268,738)	
Current Tax Refund Obligation		\$51,311,270
Less: Funding Assigned to POWER ON		<u>(2,000,000)</u>
Net Current Tax Refund Obligation (A)		\$49,311,270
 <u>Excess Accumulated Deferred Income Taxes (ADIT)</u>		
Protected Excess ADIT	\$38,904,786	
Tax Gross Up on Protected	15,692,284	
Protected Excess ADIT (incl Tax Gross Up)		\$54,597,070
Unprotected Excess ADIT	1,141,839	
Tax Gross Up on Unprotected	460,562	
Unprotected Excess ADIT (incl Tax Gross-Up)		<u>1,602,401</u>
Net Excess ADIT Flowback (B)		\$56,199,471
 Total 2019 TCJA Electric Refund (A) + (B)		 <u><u>\$105,510,741</u></u>

2019 MYRP Illustrative Cost of Service

	A	B=C-A	C	D	E
	At 35% FTR MN Electric	Delta MN Electric	Base At 21% FTR MN Electric	Cumulative Riders At 21% FTR MN Electric	MN All In
NSPM - 00 Complete Revenue Requirements					
1 Composite Income Tax Rate					
2 State Tax Rate	9.80%		9.80%	9.80%	9.80%
3 Federal Statutory Tax Rate	35.00%		21.00%	21.00%	21.00%
4 Federal Effective Tax Rate	31.57%		18.94%	18.94%	18.94%
5 Composite Tax Rate	41.37%		28.74%	28.74%	28.74%
6 Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.705611		1.403351	1.403351	1.403351
7 Weighted Cost of Capital					
8 Weighted Cost of STD	0.07%		0.07%	0.07%	0.07%
9 Weighted Cost of LTD	2.18%		2.18%	2.18%	2.18%
10 Weighted Cost of Debt	2.25%		2.25%	2.25%	2.25%
11 Weighted Cost of Equity	4.83%		4.83%	4.83%	4.83%
12 Required Rate of Return	7.08%		7.08%	7.08%	7.08%
13 Rate Base					
14 Net Utility Plant	8,895,625,335	-	8,895,625,335	1,035,292,771	9,930,918,106
15 CWIP	380,350,449	-	380,350,449	4,861	380,355,310
16 Accumulated Deferred Taxes	2,569,352,572	(138,659,182)	2,430,693,390	193,555,461	2,624,248,851
17 DTA - NOL Average Balance	A 148,338	(123,266)	25,072	-	25,072
18 DTA - State Tax Credit Average Balance	B (587,761)	-	(587,761)	-	(587,761)
19 DTA - Federal Tax Credit Average Balance	C (266,840,780)	(11,570,758)	(278,411,538)	-	(278,411,538)
20 Total Accum Deferred Taxes	2,302,072,369	(150,353,206)	2,151,719,163	193,555,461	2,345,274,624
21 Regulatory Amortizations	D 50,579,017	48,777,867	99,356,884	-	99,356,884
22 Total Other Rate Base Items	228,430,162	48,777,867	277,208,029	-	277,208,029
23 Total Rate Base	7,202,333,577	199,131,073	7,401,464,650	841,742,172	8,243,206,822
24 Total Operating Revenues	3,984,170,652	-	3,984,170,652	247,731,740	4,231,902,392
25 Total Operating Expenses	2,541,743,621	-	2,541,743,621	141,361,025	2,683,104,647
26 Depreciation	568,521,867	-	568,521,867	26,473,634	594,995,501
27 Amortization	E 21,871,495	2,268,738	24,140,233	-	24,140,233
28 Taxes:					
29 Property Taxes	198,795,982	-	198,795,982	16,189,078	214,985,060
30 ITC Amortization	(1,340,416)	-	(1,340,416)	-	(1,340,416)
31 Deferred Taxes	F 58,796,276	(86,194,076)	(27,397,800)	12,218,394	(15,179,406)
32 Deferred Taxes - NOL	G -	(104,465)	(104,465)	-	(104,465)
33 Less Deferred State Tax Credits	H 1,175,522	-	1,175,522	-	1,175,522
34 Less Deferred Federal Tax Credits	I 48,702,396	(23,141,516)	25,560,880	-	25,560,880
35 Deferred Income Tax & ITC	107,333,778	(109,440,057)	(2,106,279)	12,218,394	10,112,115
36 Payroll & Other Taxes	29,895,604	-	29,895,604	-	29,895,604
37 Total Taxes Other Than Income	336,025,364	(109,440,057)	226,585,307	28,407,472	254,992,779
38 Income Before Taxes					
39 Total Operating Revenues	3,984,170,652	-	3,984,170,652	247,731,740	4,231,902,392
40 less: Total Operating Expenses	2,541,743,621	-	2,541,743,621	141,361,025	2,683,104,647
41 Book Depreciation	568,521,867	-	568,521,867	26,473,634	594,995,501
42 Amortization	21,871,495	2,268,738	24,140,233	-	24,140,233
43 Taxes Other than Income	336,025,364	(109,440,057)	226,585,307	28,407,472	254,992,779
44 Total Before Tax Book Income	516,008,306	107,171,319	623,179,625	51,489,608	674,669,233
45 Tax Additions					
46 Book Depreciation	568,521,867	-	568,521,867	26,473,634	594,995,501
47 Deferred Income Taxes and ITC	107,333,778	(109,440,057)	(2,106,279)	12,218,394	10,112,115
48 Nuclear Fuel Burn (ex. D&D)	109,566,162	-	109,566,162	-	109,566,162

49	Nuclear Outage Accounting		59,424,838	-	59,424,838	-	59,424,838
50	Avoided Tax Interest		10,775,754	-	10,775,754	-	10,775,754
51	Other Book Additions		3,387,209	-	3,387,209	-	3,387,209
52	Total Tax Additions		859,009,606	(109,440,057)	749,569,549	38,692,028	788,261,578
53	Tax Deductions						
54	Total Rate Base		7,202,333,577	199,131,073	7,401,464,650	841,742,172	8,243,206,822
55	Weighted Cost of Debt		2.25%	2.25%	2.25%	2.25%	2.25%
56	Debt Interest Expense		162,052,505	4,480,449	166,532,955	18,939,199	185,472,153
57	Nuclear Outage Accounting		75,452,695	-	75,452,695	-	75,452,695
58	Tax Depreciation and Removals		792,706,095	(95,861,076)	696,845,019	68,933,299	765,778,318
59	NOL Utilized	J	-	(363,484)	(363,484)	-	(363,484)
60	Other Tax / Book Timing Differences		12,588,436	-	12,588,436	-	12,588,436
61	Total Tax Deductions		1,042,799,732	(91,744,111)	951,055,621	87,872,497	1,038,928,119
62	State Taxes						
63	State Taxable Income	K	332,218,180	89,475,373	421,693,553	2,309,139	424,002,692
64	State Income Tax Rate		9.8%	9.8%	9.8%	9.8%	9.8%
65	State Taxes before Credits		32,557,382	8,768,587	41,325,968	226,296	41,552,264
66	Less State Tax Credits	L	(559,000)	-	(559,000)	-	(559,000)
67	Deferred State Tax Credits due to NOL	M	(1,175,522)	-	(1,175,522)	-	(1,175,522)
68	Total State Income Taxes		30,822,859	8,768,587	39,591,446	226,296	39,817,742
69	Federal Taxes						
70	Federal Sec 199 Production Deduction		27,999,006	(27,999,006)	0	-	0
71	Federal Taxable Income		273,396,315	108,705,792	382,102,107	2,082,843	384,184,950
72	Federal Income Tax Rate		35.0%	-14.0%	21.0%	21.0%	21.0%
73	Federal Tax before Credits		95,688,710	(15,447,268)	80,241,442	437,397	80,678,840
74	Less Federal Tax Credits	N	(43,832,509)	-	(43,832,509)	(11,285,451)	(55,117,960)
75	Deferred Federal Tax Credits due to NOL	O	(48,702,396)	23,141,516	(25,560,880)	-	(25,560,880)
76	Total Federal Income Taxes		3,153,805	7,694,248	10,848,054	(10,848,054)	0
77	Total Taxes						
78	Total Taxes Other than Income		336,025,364	(109,440,057)	226,585,307	28,407,472	254,992,779
79	Total Federal and State Income Taxes		33,976,665	16,462,835	50,439,500	(10,621,758)	39,817,742
80	Total Taxes		370,002,028	(92,977,222)	277,024,806	17,785,714	294,810,521
81	Total Operating Revenues		3,984,170,652	-	3,984,170,652	247,731,740	4,231,902,392
82	Total Expenses		3,502,139,011	(90,708,484)	3,411,430,527	185,620,374	3,597,050,901
83	AFDC Debt		11,849,642	-	11,849,642	-	11,849,642
84	AFDC Equity		16,043,934	-	16,043,934	-	16,043,934
85	Net Income		509,925,217	90,708,484	600,633,701	62,111,366	662,745,067
86	Revenue Deficiency						
87	Required Operating Income (Rate Base * Required Return)		509,925,217	14,098,480	524,023,697	59,595,346	583,619,043
88	Net Operating Income		509,925,217	90,708,484	600,633,701	62,111,366	662,745,067
89	Operating Income Deficiency		0	(76,610,004)	(76,610,004)	(2,516,021)	(79,126,024)
90	Revenue Conversion Factor (1/(1-Composite Tax Rate))		1.705611	(0.302260)	1.403351	1.403351	1.403351
91	Revenue Deficiency (Income Deficiency * Conversion Factor)		0	(107,510,741)	(107,510,741)	(3,530,860)	(111,041,601)

92	Revenue Deficiency (Income Deficiency * Conversion Factor)	a	(107,510,741)		Xcel Summary Col 3 Line 1
93	Less Operating Income Deficiency	b	(76,610,004)		
94	Less Tax Gross Up on Plant Deferred ARAM	c	(15,692,284)	A	Xcel Summary Col 7a Line 1 ((38,904,786) * .403351)
95	Less Tax Gross Up on Non-Plant Deferred ARAM	d	(460,562)	A	Xcel Summary Col 8a Line 1 ((1,141,839) * .403351)
96	Less Tax Gross Up on Req Operating Income Increase	e	5,686,636	A	Xcel Summary Col 6a Line 1 (14,098,480 * .403351)
97	Tax Gross-Up	a-b-c- d-e	(20,434,527)	A	Xcel Summary Col 5 Line 1
98	Amortization of Repriced DTA		2,268,738	A	Xcel Summary Col 12 Line 1
99	Total Federal and State Income Taxes		16,462,835	A	Xcel Summary Col 4 Line 1
100	Deferred Taxes Plant ARAM		(38,904,786)		Xcel Summary Col 7 Line 1
101	Deferred Taxes Non-Plant ARAM		(1,141,839)		Xcel Summary Col 8 Line 1
102	Deferred Taxes Other		(46,147,451)		
103	Total Deferred Tax Line Item		(86,194,076)		
104	Deferred Taxes - NOL & Tax Credits		(23,245,981)		
105	Deferred Income Tax & ITC		(109,440,057)	A	Xcel Summary Col 11 Line 1
106	Required Operating Income (Rate Base * Required Return)		14,098,480	A	Xcel Summary Col 6 Line 1
107			(107,510,741)	Sum A	

108 **NOL & DTA Calculations**

109	Taxable Income from Base	P = K - J	332,218,180	89,111,889	421,330,069
110	<u>Taxable Income from Riders</u>	Rider K	<u>26,137,697</u>	<u>(23,828,558)</u>	<u>2,309,139</u>
111	Total Taxable Income		358,355,877	65,283,331	423,639,208
112	NOL Beginning Balance	Q = S/R	(363,484)	-	(363,484)
113	<u>NOL Generation / (Utilization)</u>	-J	<u>-</u>	<u>363,484</u>	<u>363,484</u>
114	NOL Ending Balance		(363,484)	363,484	(0)
115	Corporate Composite Tax Rate	R	40.81%	-12.07%	28.74%
116	NOL DTA Beginning Balance	S	(148,338)	43,873	(104,465)
117	<u>NOL DTA Activity</u>	T = -G	<u>-</u>	<u>104,465</u>	<u>104,465</u>
118	NOL DTA Ending Balance		(148,338)	148,338	(0)
119	NOL DTA Average Balance before prorate		(148,338)	96,105	(52,233)
120	ADIT Prorate (on CY Activity)	T * 26%	-	27,161	27,161
121	NOL DTA Average Balance after prorate	A	(148,338)	123,266	(25,072)
122	NOL DTA 2018 repriced carryover	U	49,912,236		
123	NOL DTA Amortization	W			2,268,738
124	State Credit beginning balance		1,175,522	-	1,175,522
125	State Credits earned	-L	559,000	-	559,000
126	<u>State Credits (used) def</u>	K = (L+M)	<u>(1,734,522)</u>	-	<u>(1,734,522)</u>
127	State Credit ending balance		(0)	-	0
128	State Credit average balance	B	587,761	-	587,761
129	Federal Credit beginning balance		291,191,978	-	291,191,978
130	Federal Credits earned	-N	55,117,960	-	55,117,960
131	<u>Federal Credits (used) def</u>	Y = (N+O)	<u>(103,820,356)</u>	23,141,516	<u>(80,678,840)</u>
132	Federal Credit ending balance		242,489,582	23,141,516	265,631,098
133	Federal Credit average balance	C	266,840,780	11,570,758	278,411,538

Northern States Power Company-Minnesota
 Minnesota Gas Jurisdiction - TCJA
 Derivation of Refund - 2018 & 2019

		<u>2018 & 2019 TCJA Refund*</u>
<u>Current Tax Refund Obligation</u>		
Current Income Tax Expense		\$589,807
Deferred Income Tax Expense		1,614,442
Tax gross-up on revenue requirements deficiency		678,083
Rate Base Impacts on Revenue Requirements		(523,129)
Current Tax Refund Obligation (1)	(A)	\$2,359,203
<u>Excess Accumulated Deferred Income Taxes (ADIT)</u>		
Protected Excess ADIT		\$2,500,676
Tax Gross Up on Protected		1,008,650
Protected Excess ADIT (incl Tax Gross Up)		\$3,509,326
Unprotected Excess ADIT		(172,447)
Tax Gross Up on Unprotected		(69,557)
Unprotected Excess ADIT (incl Tax Gross-Up)		(242,004)
Net Excess ADIT Flowback	(B)	\$3,267,322
Total 2018 TCJA Gas Refund	(A) + (B)	<u>\$5,626,525</u>

Reconcile to Order Point 4(A)(1)

(1) Original Current Refund at Hearing		\$2,412,004
Effect of amortization change from 15 to 10 years		(52,801)
Revised Current Refund Level		<u>\$2,359,203</u>

*The 2018 refund and annual rate reduction beginning in 2019 are the same.

Electric

Redline

MINNESOTA ELECTRIC RATE BOOK - MPUC NO. 2

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~~17th~~18th Revised Sheet No. 3

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		President, Northern States Power Company, a Minnesota corporation		
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	E999/CI-15-115E,G999/CI-17-			12-05-18
	895			

MINNESOTA ELECTRIC RATE BOOK – MPUC NO. 2

RATE SCHEDULES

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		President, Northern States Power Company, a Minnesota corporation		
Docket No.	E002/M-17-775E <u>G999/CI-17-895</u>		Order Date:	08-07-18 <u>12-05-18</u>

MINNESOTA ELECTRIC RATE BOOK - MPUC NO. 2

RESIDENTIAL SERVICE

Section No. 5

RATE CODE A00, A01, A03

~~30th~~31st Revised Sheet No. 1

AVAILABILITY

Available to any residential customer for domestic purposes only in a single private residence and qualifying farm customers.

DETERMINATION OF CUSTOMER BILLS

Customer bills shall reflect energy charges (if applicable) based on customer's kWh usage, plus a customer charge (if applicable), plus demand charges (if applicable) based on customer's kW billing demand as defined below. Bills may be subject to a minimum charge based on the monthly customer charge and / or certain monthly or annual demand charges. Bills also include applicable riders, adjustments, surcharges, voltage discounts, and energy credits. Details regarding the specific charges applicable to this service are listed below.

RATE

	<u>Standard</u>	<u>Electric Space Heating</u>	
Customer Charge per Month – Water Heating (A00)	\$0.00	N/A	
– Overhead (A01)	\$8.00	\$10.00	
– Underground (A03)	\$10.00	\$12.00	
Energy Charge per kWh			
June - September	\$0.10815	\$0.10815	<u>R</u>
Other Months	\$0.09241	\$0.06287	<u>R</u>

FEDERAL TAX CREDIT ADJUSTMENT

A 5.34% Federal Tax Credit will be applied to rate components specified in the "Electric Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 4.52%.

N
N
N

In addition, customer bills under this rate are subject to the following adjustments and/or charges.

FUEL CLAUSE

Bills are subject to the adjustments provided for in the Fuel Clause Rider.

RESOURCE ADJUSTMENT

Bills are subject to the adjustments provided for in the Conservation Improvement Program Adjustment Rider, the State Energy Policy Rate Rider, the Renewable Development Fund Rider, the Transmission Cost Recovery Rider, the Renewable Energy Standard Rider and the Mercury Cost Recovery Rider.

ENVIRONMENTAL IMPROVEMENT RIDER

Bills are subject to the adjustments provided for in the Environmental Improvement Rider.

MONTHLY MINIMUM CHARGE

Customer Charge.

(Continued on Sheet No. 5-1.1)

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		President, Northern States Power Company, a Minnesota corporation		
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MINNESOTA ELECTRIC RATE BOOK - MPUC NO. 2

RESIDENTIAL TIME OF DAY SERVICE

Section No. 5

RATE CODE A02, A04

~~29th~~30th Revised Sheet No. 2

AVAILABILITY

Available to any residential customer for domestic purposes only in a single private residence and qualifying farm customers.

DETERMINATION OF CUSTOMER BILLS

Customer bills shall reflect energy charges (if applicable) based on customer's kWh usage, plus a customer charge (if applicable), plus demand charges (if applicable) based on customer's kW billing demand as defined below. Bills may be subject to a minimum charge based on the monthly customer charge and / or certain monthly or annual demand charges. Bills also include applicable riders, adjustments, surcharges, voltage discounts, and energy credits. Details regarding the specific charges applicable to this service are listed below.

RATE

	<u>Standard</u>	<u>Electric Space Heating</u>	
Customer Charge per Month			
Overhead (A02)	\$10.00	\$12.00	
Underground (A04)	\$12.00	\$14.00	
On Peak Period Energy Charge per kWh			
June - September	\$0.21096	\$0.21096	<u>P</u>
Other Months	\$0.16968	\$0.09385	<u>P</u>
Off Peak Period Energy Charge per kWh			
June - September	\$0.04260	\$0.04260	<u>P</u>
Other Months	\$0.04260	\$0.04260	<u>P</u>

FEDERAL TAX CREDIT ADJUSTMENT

A 5.34% Federal Tax Credit will be applied to rate components specified in the "Electric Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 4.52%.

DN
N
N

In addition, customer bills under this rate are subject to the following adjustments and/or charges.

FUEL CLAUSE

Bills are subject to the adjustments provided for in the Fuel Clause Rider.

RESOURCE ADJUSTMENT

Bills are subject to the adjustments provided for in the Conservation Improvement Program Adjustment Rider, the State Energy Policy Rate Rider, the Renewable Development Fund Rider, the Transmission Cost Recovery Rider, the Renewable Energy Standard Rider and the Mercury Cost Recovery Rider.

ENVIRONMENTAL IMPROVEMENT RIDER

Bills are subject to the adjustments provided for in the Environmental Improvement Rider.

(Continued on Sheet No. 5-3)

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		President, Northern States Power Company, a Minnesota corporation		
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MINNESOTA ELECTRIC RATE BOOK - MPUC NO. 2

**RESIDENTIAL ELECTRIC VEHICLE SERVICE
RATE CODE A08**

Section No. 5
~~18th~~19th Revised Sheet No. 5

AVAILABILITY

Available to residential customers for service only to electric vehicle loads including battery charging and accessory usage. The customer must complete Company-approved documentation verifying possession, through ownership or lease, of an electric vehicle as defined in Section 169.011, subdivision 26a of Minnesota law.

CHARACTER OF SERVICE

Single-phase 60-Hertz service at approximately 120 or 120/240 volts will be provided hereunder. Three-phase service or other service upgrade requests will be provided in accordance with Company service regulations.

RENEWABLE ENERGY SUPPLY OPTION

Customers have the option to elect all or a portion of the supply of electricity under this schedule from renewable energy resources. The renewable energy supply option is available subject to the provisions contained in the Voluntary Renewable and High-Efficiency Energy Purchase (Windsource Program) Rider, or other available rate schedule for voluntary renewable energy supply that is applicable.

DETERMINATION OF CUSTOMER BILLS

Customer bills shall reflect energy charges (if applicable) based on customer's kWh usage, plus a customer charge (if applicable), plus demand charges (if applicable) based on customer's kW billing demand as defined below. Bills may be subject to a minimum charge based on the monthly customer charge and / or certain monthly or annual demand charges. Bills also include applicable riders, adjustments, surcharges, voltage discounts, and energy credits. Details regarding the specific charges applicable to this service are listed below.

RATE

Customer Charge per Month	\$4.95
On-Peak Period Energy Charge per kWh	
June - September	\$0.21520
Other Months	\$0.17328
Off-Peak Period Energy Charge per kWh	\$0.04378

R
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FEDERAL TAX CREDIT ADJUSTMENT

A 5.34% Federal Tax Credit will be applied to rate components specified in the "Electric Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 4.52%.

In addition, customer bills under this rate are subject to the following adjustments and/or charges.

FUEL CLAUSE

Bills are subject to the adjustments provided for in the Fuel Clause Rider.

RESOURCE ADJUSTMENT

Bills are subject to the adjustments provided for in the Conservation Improvement Program Adjustment Rider, the State Energy Policy Rate Rider, the Renewable Development Fund Rider, the Transmission Cost Recovery Rider, the Renewable Energy Standard Rider and the Mercury Cost Recovery Rider.

(Continued on Sheet No. 5-6)

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**ENERGY CONTROLLED SERVICE
 (NON-DEMAND METERED)
 RATE CODE A05**

Section No. 5
~~29th~~^{30th} Revised Sheet No. 9

AVAILABILITY

Available to residential and commercial customers with permanently connected interruptible loads of up to 50 kW that would be under Company control. The types of loads served would include dual fuel space heating, water heating, and other loads subject to Company approval.

DETERMINATION OF CUSTOMER BILLS

Customer bills shall reflect energy charges (if applicable) based on customer's kWh usage, plus a customer charge (if applicable), plus demand charges (if applicable) based on customer's kW billing demand as defined below. Bills may be subject to a minimum charge based on the monthly customer charge and / or certain monthly or annual demand charges. Bills also include applicable riders, adjustments, surcharges, voltage discounts, and energy credits. Details regarding the specific charges applicable to this service are listed below.

RATE

	Residential	Commercial & Industrial	
Customer Charge	\$4.95	\$4.95	
Energy Charge per kWh	\$0.04711	\$0.04711	R
Optional			
June - September	\$0.10815	\$0.09728	R
Other Months	\$0.04711	\$0.04711	R

OPTIONAL ENERGY CHARGE

This option is available to customers with heat pump installations for non-interruptible service during June through September billing months.

FEDERAL TAX CREDIT ADJUSTMENT

A 5.34% Federal Tax Credit will be applied to rate components specified in the "Electric Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 4.52%.

N
N
N

In addition, customer bills under this rate are subject to the following adjustments and/or charges.

FUEL CLAUSE

Bills are subject to the adjustments provided for in the Fuel Clause Rider.

RESOURCE ADJUSTMENT

Bills are subject to the adjustments provided for in the Conservation Improvement Program Adjustment Rider, the State Energy Policy Rate Rider, the Renewable Development Fund Rider, the Transmission Cost Recovery Rider, the Renewable Energy Standard Rider and the Mercury Cost Recovery Rider.

ENVIRONMENTAL IMPROVEMENT RIDER

Bills are subject to the adjustments provided for in the Environmental Improvement Rider.

(Continued on Sheet No. 5-10)

Date Filed:	10-01-18	By: Christopher B. Clark President, Northern States Power Company, a Minnesota corporation	Effective Date:	01-01-19
Docket No.	E002/GR-15-826E <u>G999/CI-17-895</u>		Order Date:	06-12-17 <u>12-05-18</u>

MINNESOTA ELECTRIC RATE BOOK - MPUC NO. 2

**AUTOMATIC PROTECTIVE LIGHTING SERVICE
 RATE CODE A07**

Section No. 5
~~22nd~~23rd Revised Sheet No. 14

AVAILABILITY

Available to all types of customers except for municipal street lighting purposes.

DETERMINATION OF CUSTOMER BILLS

Customer bills shall reflect energy charges (if applicable) based on customer's kWh usage, plus a customer charge (if applicable), plus demand charges (if applicable) based on customer's kW billing demand as defined below. Bills may be subject to a minimum charge based on the monthly customer charge and / or certain monthly or annual demand charges. Bills also include applicable riders, adjustments, surcharges, voltage discounts, and energy credits. Details regarding the specific charges applicable to this service are listed below.

RATE

<u>Designation of Lamp</u>	<u>Monthly Rate Per Unit</u>	
<u>Area Units</u>		
100W High Pressure Sodium	\$7.71	R
175W Mercury (1)	\$7.71	R
250W High Pressure Sodium	\$12.30	R
400W Mercury (1)	\$12.30	R
<u>Directional Units</u>		
250W High Pressure Sodium	\$14.65	R
400W High Pressure Sodium	\$18.33	R
1,000W Mercury (1)	\$28.43	R

(1) Available to existing installations only.

FEDERAL TAX CREDIT ADJUSTMENT

A 5.34% Federal Tax Credit will be applied to rate components specified in the "Electric Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 4.52%.

N
N
N

In addition, customer bills under this rate are subject to the following adjustments and/or charges.

SERVICE INCLUDED IN RATE

Company shall own, operate, and maintain the lighting unit including the fixture, lamp, ballast, photoelectric control, mounting brackets, and all necessary wiring. Company shall furnish all electric energy required for operation of the unit.

FUEL CLAUSE

Bills are subject to the adjustments provided for in the Fuel Clause Rider.

(Continued on Sheet No. 5-15)

Date Filed:	10-01-18	By: Christopher B. Clark President, Northern States Power Company, a Minnesota corporation	Effective Date:	01-01-19
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MINNESOTA ELECTRIC RATE BOOK - MPUC NO. 2

SMALL GENERAL SERVICE
RATE CODE A09, A10, A11, A13

Section No. 5
~~30th~~31st Revised Sheet No. 21

AVAILABILITY

Standard service (i.e., alternating current) is available to any non-residential customer for single or three phase electric service. Direct Current service is only available in Minneapolis and St. Paul to the extent now used.

DETERMINATION OF CUSTOMER BILLS

Customer bills shall reflect energy charges (if applicable) based on customer's kWh usage, plus a customer charge (if applicable), plus demand charges (if applicable) based on customer's kW billing demand as defined below. Bills may be subject to a minimum charge based on the monthly customer charge and / or certain monthly or annual demand charges. Bills also include applicable riders, adjustments, surcharges, voltage discounts, and energy credits. Details regarding the specific charges applicable to this service are listed below.

RATE

Customer Charge per Month – Unmetered (A09)	\$8.00
– Metered (A10)	\$10.00
– Water Heating (A11)	\$0.00
– Direct Current (A13)	\$10.00

Energy Charge per kWh

June - September	\$0.09728	<u>R</u>
Other Months	\$0.08156	<u>R</u>

Demand Charge (Direct Current Only)
per Month per kW of Connected Load

\$3.80

R

FEDERAL TAX CREDIT ADJUSTMENT

A 5.34% Federal Tax Credit will be applied to rate components specified in the "Electric Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 4.52%.

N
N
N

In addition, customer bills under this rate are subject to the following adjustments and/or charges.

FUEL CLAUSE

Bills are subject to the adjustments provided for in the Fuel Clause Rider.

RESOURCE ADJUSTMENT

Bills are subject to the adjustments provided for in the Conservation Improvement Program Adjustment Rider, the State Energy Policy Rate Rider, the Renewable Development Fund Rider, the Transmission Cost Recovery Rider, the Renewable Energy Standard Rider and the Mercury Cost Recovery Rider.

(Continued on Sheet No. 5-22)

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SMALL GENERAL TIME OF DAY SERVICE
RATE CODE A12, A16, A18, A22

Section No. 5

~~30th~~^{31st} Revised Sheet No. 23

AVAILABILITY

Available to any non-residential customer for single or three phase electric service supplied through one meter.

DETERMINATION OF CUSTOMER BILLS

Customer bills shall reflect energy charges (if applicable) based on customer's kWh usage, plus a customer charge (if applicable), plus demand charges (if applicable) based on customer's kW billing demand as defined below. Bills may be subject to a minimum charge based on the monthly customer charge and / or certain monthly or annual demand charges. Bills also include applicable riders, adjustments, surcharges, voltage discounts, and energy credits. Details regarding the specific charges applicable to this service are listed below.

RATE

Customer Charge per Month – Time Of Day Metered (A12)	\$12.00
– kWh Metered (A16)	\$10.00
– Unmetered (A18)	\$8.00
– Low Wattage (A22)	(Please see page 5-24.1)

Energy Charge per kWh	<u>Oct-May</u>	<u>Jun-Sep</u>	
On Peak Period (A12)	\$0.12331	\$0.15644	R
Off Peak Period (A12)	\$0.04378	\$0.04378	R
Constant Hourly (A16, A18, A22) (= 35% On, 65% Off)	\$0.07162	\$0.08321	R

FEDERAL TAX CREDIT ADJUSTMENT

A 5.34% Federal Tax Credit will be applied to rate components specified in the "Electric Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 4.52%.

N
N
N

In addition, customer bills under this rate are subject to the following adjustments and/or charges.

FUEL CLAUSE

Bills are subject to the adjustments provided for in the Fuel Clause Rider.

RESOURCE ADJUSTMENT

Bills are subject to the adjustments provided for in the Conservation Improvement Program Adjustment Rider, the State Energy Policy Rate Rider, the Renewable Development Fund Rider, the Transmission Cost Recovery Rider, the Renewable Energy Standard Rider and the Mercury Cost Recovery Rider.

ENVIRONMENTAL IMPROVEMENT RIDER

Bills are subject to the adjustments provided for in the Environmental Improvement Rider.

MONTHLY MINIMUM CHARGE

Customer Charge.

(Continued on Sheet No. 5-24)

Date Filed: 10-01-18	By: Christopher B. Clark President, Northern States Power Company, a Minnesota corporation	Effective Date: 01-01-19
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GENERAL SERVICE
RATE CODE A14

Section No. 5
~~30th~~^{31st} Revised Sheet No. 26

AVAILABILITY

Available to any non-residential customer for general service where customer is not required to be on a time-of-day rate schedule. Once the customer's 15-minute measured demands are equal to or greater than 1,000 kW for at least 4 of the past 12 consecutive months, the customer will be transferred to the General Time of Day service.

DETERMINATION OF CUSTOMER BILLS

Customer bills shall reflect energy charges (if applicable) based on customer's kWh usage, plus a customer charge (if applicable), plus demand charges (if applicable) based on customer's kW billing demand as defined below. Bills may be subject to a minimum charge based on the monthly customer charge and / or certain monthly or annual demand charges. Bills also include applicable riders, adjustments, surcharges, voltage discounts, and energy credits. Details regarding the specific charges applicable to this service are listed below.

RATE

Customer Charge per Month		\$25.64	
Service at Secondary Voltage	<u>Oct-May</u>	<u>Jun-Sep</u>	
Demand Charge per Month per kW	\$11.00	\$15.54	R
Energy Charge per kWh		\$0.03577	R
Energy Charge Credit per Month per kWh			
All kWh in Excess of 400 Hours		\$0.01593	R
Times the Billing Demand			
	<u>January - December</u>		
Voltage Discounts per Month	<u>Per kW</u>	<u>Per kWh</u>	
Primary Voltage	\$0.80	\$0.00108	R
Transmission Transformed Voltage	\$1.55	\$0.00274	R
Transmission Voltage	\$2.35	\$0.00285	R

FEDERAL TAX CREDIT ADJUSTMENT

A 5.34% Federal Tax Credit will be applied to rate components specified in the "Electric Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 4.52%.

N
N
N

In addition, customer bills under this rate are subject to the following adjustments and/or charges.

FUEL CLAUSE

Bills are subject to the adjustments provided for in the Fuel Clause Rider.

RESOURCE ADJUSTMENT

Bills are subject to the adjustments provided for in the Conservation Improvement Program Adjustment Rider, the State Energy Policy Rate Rider, the Renewable Development Fund Rider, the Transmission Cost Recovery Rider, the Renewable Energy Standard Rider and the Mercury Cost Recovery Rider.

(Continued on Sheet No. 5-27)

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		President, Northern States Power Company, a Minnesota corporation		
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**GENERAL TIME OF DAY SERVICE
 RATE CODE A15, A17, A19**

Section No. 5
~~26th~~^{27th} Revised Sheet No. 29

AVAILABILITY-MANDATORY

Effective November 1, 2007, this rate schedule is mandatory for any non-residential customer for general service having a 15-minute measured demand equal to or greater than 1,000 kW for at least 4 of the past 12 consecutive months. Customer will remain on this rate schedule on a mandatory basis unless their demand remains below 1,000 kW for 12 consecutive months.

AVAILABILITY-OPTIONAL

This rate schedule is optional for any non-residential customer for general service where customer is not required to be on a time-of-day rate.

DETERMINATION OF CUSTOMER BILLS

Customer bills shall reflect energy charges (if applicable) based on customer's kWh usage, plus a customer charge (if applicable), plus demand charges (if applicable) based on customer's kW billing demand as defined below. Bills may be subject to a minimum charge based on the monthly customer charge and / or certain monthly or annual demand charges. Bills also include applicable riders, adjustments, surcharges, voltage discounts, and energy credits. Details regarding the specific charges applicable to this service are listed below.

RATE

Customer Charge per Month – Time Of Day Metered (A15)	\$29.64
-- kWh Metered (A17)	\$25.64
-- Unmetered (A19)	\$21.64

Service at Secondary Voltage	<u>Oct-May</u>	<u>Jun-Sep</u>	
Demand Charge per Month per kW			
On Peak Period Demand	\$11.00	\$15.54	R
Off Peak Period Demand in Excess of On Peak Period Demand	\$2.35	\$2.35	
Energy Charge per kWh			
On Peak Period Energy	\$0.05098		R
Off Peak Period Energy	\$0.02458		R
Energy Charge Credit per Month per kWh			
All kWh in Excess of 400 Hours Times the On Peak Period Billing Demand, Not to Exceed 50% of Total kWh	\$0.01593		R
	<u>January - December</u>		
Voltage Discounts per Month	<u>Per kW</u>	<u>Per kWh</u>	
Primary Voltage	\$0.80	\$0.00108	R
Transmission Transformed Voltage	\$1.55	\$0.00274	R
Transmission Voltage	\$2.35	\$0.00285	R

FEDERAL TAX CREDIT ADJUSTMENT

A 5.34% Federal Tax Credit will be applied to rate components specified in the "Electric Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 4.52%.

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(Continued on Sheet No. 5-30)

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PEAK CONTROLLED SERVICE (Continued)
RATE CODE A23

Section No. 5
~~18th~~ Revised Sheet No. 41

FEDERAL TAX CREDIT ADJUSTMENT

A 5.34% Federal Tax Credit will be applied to rate components specified in the "Electric Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 4.52%.

N
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D

In addition, customer bills under this rate are subject to the following adjustments and/or charges.

FUEL CLAUSE

Bills are subject to the adjustments provided for in the Fuel Clause Rider.

RESOURCE ADJUSTMENT

Bills are subject to the adjustments provided for in the Conservation Improvement Program Adjustment Rider, the State Energy Policy Rate Rider, the Renewable Development Fund Rider, the Transmission Cost Recovery Rider, the Renewable Energy Standard Rider and the Mercury Cost Recovery Rider.

ENVIRONMENTAL IMPROVEMENT RIDER

Bills are subject to the adjustments provided for in the Environmental Improvement Rider.

SURCHARGE

In certain communities, bills are subject to surcharges provided for in a Surcharge Rider.

LOW INCOME ENERGY DISCOUNT RIDER

Bills are subject to the adjustment provided for in the Low Income Energy Discount Rider.

LATE PAYMENT CHARGE

Any unpaid balance over \$10.00 is subject to a 1.5% late payment charge or \$1.00, whichever is greater, after the date due. The charge may be assessed as provided for in the General Rules and Regulations, Section 3.5.

DEFINITION OF PERFORMANCE FACTOR (PF)

Performance factor is defined in percentage terms as the average of the July and August calendar month unadjusted maximum Controllable Demand occurring from 1:00 p.m. to 7:00 p.m. on weekdays, or which has been permanently shifted out of normal control period times, divided by the unadjusted maximum annual Controllable Demand. Customers claiming permanent load shifts must provide verification to Company, based on NSP's established criteria.

DETERMINATION OF DEMAND

Maximum Actual Demand in kW shall be the greatest 15-minute load during the billing month.

Adjusted Demand in kW for billing purposes shall be determined by dividing the Maximum Actual Demand in kW by the power factor expressed in percent but not more than a 90% power factor and multiplying the quotient so obtained by 90% and rounding to the nearest whole kW.

(Continued on Sheet No. 5-42)

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		President, Northern States Power Company, a Minnesota corporation		
Docket No.	E002/GR-15-826E <u>G999/CI-17-895</u>		Order Date:	06-12-17 <u>12-05-18</u>

MINNESOTA ELECTRIC RATE BOOK - MPUC NO. 2

PEAK CONTROLLED TIME OF DAY SERVICE

Section No. 5

(Continued)

~~24th~~25th Revised Sheet No. 45

RATE CODE A24

RATE (Continued)

Demand Charge per Month per kW	<u>Tier 1</u>	<u>Tier 2</u>	
On Peak Period Demand			
Firm Demand			
June - September	\$15.54	\$15.54	R
Other Months	\$11.00	\$11.00	R
Controllable Demand (Jan-Dec)			
Level A: < 65% PF	Not Available	\$9.32	R
Level B: ≥ 65% and < 85% PF	\$7.51	\$8.25	R
Level C: ≥ 85% PF	\$6.89	\$7.71	R
Short Notice Rider	\$6.39	Not Available	R
Off Peak Period Demand in Excess of On Peak Period Demand (Jan-Dec)	\$2.35	\$2.35	
	<u>January - December</u>		
Voltage Discounts per Month	<u>Per kW</u>	<u>Per kWh</u>	
Primary Voltage	\$0.80	\$0.00108	R
Transmission Transformed Voltage	\$1.55	\$0.00274	R
Transmission Voltage	\$2.35	\$0.00285	R

FEDERAL TAX CREDIT ADJUSTMENT

A 5.34% Federal Tax Credit will be applied to rate components specified in the "Electric Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 4.52%.

N
N
N

In addition, customer bills under this rate are subject to the following adjustments and/or charges.

FUEL CLAUSE

Bills are subject to the adjustments provided for in the Fuel Clause Rider.

RESOURCE ADJUSTMENT

Bills are subject to the adjustments provided for in the Conservation Improvement Program Adjustment Rider, the State Energy Policy Rate Rider, the Renewable Development Fund Rider, the Transmission Cost Recovery Rider, the Renewable Energy Standard Rider and the Mercury Cost Recovery Rider.

ENVIRONMENTAL IMPROVEMENT RIDER

Bills are subject to the adjustments provided for in the Environmental Improvement Rider.

SURCHARGE

In certain communities, bills are subject to surcharges provided for in a Surcharge Rider.

(Continued on Sheet No. 5-46)

Date Filed: 10-01-18	By: Christopher B. Clark	Effective Date: 01-01-19
	President, Northern States Power Company, a Minnesota corporation	
Docket No. E002/GR-15-826E,G999/CI-17-895		Order Date: 06-12-17 <u>12-05-18</u>

MINNESOTA ELECTRIC RATE BOOK - MPUC NO. 2

REAL TIME PRICING SERVICE (Continued)
RATE CODE: A62 (FIRM), A63 (CONTROLLABLE)

Section No. 5
~~22nd~~23rd Revised Sheet No. 65

FEDERAL TAX CREDIT ADJUSTMENT

A 5.34% Federal Tax Credit will be applied to rate components specified in the "Electric Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 4.52%.

N
N
N

DAY-TYPE

Separate energy charges are defined for each of eight day-types. Company will normally designate the applicable day-type for each day by 4:00 p.m. of the preceding day. If Company has not designated the applicable day by 4:00 p.m., the day-type will be the same as the last designated day-type, unless Company later designates a lower cost day-type.

CONTRACT

Customers must contract for this service through an Electric Service Agreement with Company. Contract period will normally be for one year.

FUEL CLAUSE

Bills are subject to the adjustments provided for in the Fuel Clause Rider.

RESOURCE ADJUSTMENT

Bills are subject to the adjustments provided for in the Conservation Improvement Program Adjustment Rider, the State Energy Policy Rate Rider, the Renewable Development Fund Rider, the Transmission Cost Recovery Rider, the Renewable Energy Standard Rider and the Mercury Cost Recovery Rider.

ENVIRONMENTAL IMPROVEMENT RIDER

Bills are subject to the adjustments provided for in the Environmental Improvement Rider.

SURCHARGE

In certain communities, bills are subject to surcharges provided for in a Surcharge Rider.

LOW INCOME ENERGY DISCOUNT RIDER

Bills are subject to the adjustment provided for in the Low Income Energy Discount Rider.

LATE PAYMENT CHARGE

Any unpaid balance over \$10.00 is subject to a 1.5% late payment charge or \$1.00, whichever is greater, after the date due. The charge may be assessed as provided for in the General Rules and Regulations, Section 3.5.

PEAK PERIOD HOURS DEFINITION

Peak period hours are the nine hours between 9:00 a.m. and 6:00 p.m. for day-types 1, 2, 3, 4, 5, and 6. No peak period hours are applicable for day-types 7 and 8.

(Continued on Sheet No. 5-65.1)

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LIGHT RAIL LINE TARIFF
RATE CODE A29

Section No. 5
~~46th~~17th Revised Sheet No. 71

AVAILABILITY

Available to the Metropolitan Council's light rail transit lines for all electric power and energy required by its Traction Station service locations. Traction Stations will be aggregated as lines as they are put into service. Traction Stations common to more than one line will be aggregated with the line with which they were originally put into service.

RATE

Customer Charge per Month per Traction Station			\$100.00	
Transmission and Distribution Demand Charge per Month per kW				
All Traction Station On Peak Non-Coincident Billing Demands			\$5.54	
Off Peak Period Non-Coincident Demand in Excess of On Peak Period Non-Coincident Demand			\$1.55	
Generation Demand Charge per Month per kW		OCT-MAY		JUN-SEP
Rail Line On Peak Coincident Billing Demand		\$4.66		\$9.20
Energy Charge per kWh				
On Peak Period Energy			\$0.04990	
Off Peak Period Energy			\$0.02350	
Energy Charge Credit per Month per kWh				
All Energy in Excess of 400 Hours Times the On Peak Period Coincident Billing Demand, Not to Exceed 50% of the Energy			\$0.01370	

FEDERAL TAX CREDIT ADJUSTMENT

A 5.34% Federal Tax Credit will be applied to rate components specified in the "Electric Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 4.52%.

In addition, customer bills under this rate are subject to the following adjustments and/or charges.

FUEL CLAUSE

Bills are subject to the adjustments provided for in the Fuel Clause Rider.

RESOURCE ADJUSTMENT

Bills are subject to the adjustments provided for in the Conservation Improvement Program Adjustment Rider, the State Energy Policy Rate Rider, the Renewable Development Fund Rider, the Transmission Cost Recovery Rider, the Renewable Energy Standard Rider and the Mercury Cost Recovery Rider.

ENVIRONMENTAL IMPROVEMENT RIDER

Bills are subject to the adjustments provided for in the Environmental Improvement Rider.

SURCHARGE

In certain communities, bills are subject to surcharges provided for in a Surcharge Rider.

(Continued on Sheet No. 5-72)

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MINNESOTA ELECTRIC RATE BOOK - MPUC NO. 2

STREET LIGHTING SYSTEM SERVICE
RATE CODE A30

Section No. 5
~~25th~~26th Revised Sheet No. 74

AVAILABILITY

Available for year-round illumination of public streets, parkways, and highways by High Pressure Sodium (HPS), Metal Halide or Light Emitting Diode (LED) luminaires supported on poles, where the facilities for this service are furnished by Company. Underground Service under this schedule is limited to areas having a Company owned underground electric distribution system. Standard Service includes a monthly payment for the lighting system cost. Pre-Pay Option requires customer payment for the lighting system cost before establishing service.

DETERMINATION OF CUSTOMER BILLS

Customer bills shall reflect energy charges (if applicable) based on customer's kWh usage, plus a customer charge (if applicable), plus demand charges (if applicable) based on customer's kW billing demand as defined below. Bills may be subject to a minimum charge based on the monthly customer charge and / or certain monthly or annual demand charges. Bills also include applicable riders, adjustments, surcharges, voltage discounts, and energy credits. Details regarding the specific charges applicable to this service are listed below.

RATE

Designation of Lamp (Lumens)	Monthly Rate Per Luminaire			Pre-Pay Option
	Standard Service			
	Overhead	Underground	Decorative	
70W High Pressure Sodium	\$10.02	\$20.32	--	\$6.21
100W High Pressure Sodium	\$10.58	\$20.88	\$32.94	\$6.93
150W High Pressure Sodium	\$11.39	\$21.70	\$34.16	\$7.84
200W High Pressure Sodium*	\$13.40	--	--	--
250W High Pressure Sodium	\$14.43	\$24.32	\$36.29	\$10.00
400W High Pressure Sodium	\$17.53	\$27.11	\$38.88	\$12.92
175W Metal Halide	\$15.58	\$29.02	\$38.88	\$14.08
30-40W Light Emitting Diode (4,000)	\$10.73	\$21.03	--	\$5.17
50-75W Light Emitting Diode (6,000)	\$11.45	\$21.75	--	\$5.79
110-165W Light Emitting Diode (14,000)	\$15.02	\$24.90	--	\$7.44
200-250W Light Emitting Diode (25,000)	\$18.66	\$28.24	--	\$9.43

*Closed to new customers

FEDERAL TAX CREDIT ADJUSTMENT

A 5.34% Federal Tax Credit will be applied to rate components specified in the "Electric Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 4.52%.

(Continued on Sheet No 5-74.1)

Date Filed: ~~10-01-18~~ By: Christopher B. Clark Effective Date: ~~01-01-19~~
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12-05-18

MINNESOTA ELECTRIC RATE BOOK - MPUC NO. 2

STREET LIGHTING ENERGY SERVICE (CLOSED)
RATE CODE A32

Section No. 5
~~23rd~~24th Revised Sheet No. 76

AVAILABILITY

Available for year-round illumination of public streets, parkways, and highways by electric lamps mounted on standards where customer owns a Company approved ornamental street lighting system complete with standards, luminaires with globes, lamps, and other appurtenances, together with all necessary cables extending between standards and to point of connection to Company's facilities as designated by Company. Service is limited to existing lighting systems being served under this schedule.

DETERMINATION OF CUSTOMER BILLS

Customer bills shall reflect energy charges (if applicable) based on customer's kWh usage, plus a customer charge (if applicable), plus demand charges (if applicable) based on customer's kW billing demand as defined below. Bills may be subject to a minimum charge based on the monthly customer charge and / or certain monthly or annual demand charges. Bills also include applicable riders, adjustments, surcharges, voltage discounts, and energy credits. Details regarding the specific charges applicable to this service are listed below.

RATE

<u>Designation of Lamp</u>	<u>Monthly Rate per Luminaire</u>
100W Mercury	\$2.53
175W Mercury	\$3.77
250W Mercury	\$5.12
400W Mercury	\$7.98
700W Mercury	\$13.27
1,000W Mercury	\$18.47
50W High Pressure Sodium	\$1.40
70W High Pressure Sodium	\$1.78
100W High Pressure Sodium	\$2.37
150W High Pressure Sodium	\$3.25
200W High Pressure Sodium	\$4.33
250W High Pressure Sodium	\$5.47
400W High Pressure Sodium	\$8.33
750W High Pressure Sodium	\$14.32
F72HO Fluorescent	\$3.61

FEDERAL TAX CREDIT ADJUSTMENT

A 5.34% Federal Tax Credit will be applied to rate components specified in the "Electric Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 4.52%.

(Continued on Sheet No. 5-77)

Date Filed: ~~10-01-18~~ By: Christopher B. Clark Effective Date: ~~01-01-19~~
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17-895 12-05-18

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Northern States Power Company, a Minnesota corporation
Minneapolis, Minnesota 55401

MINNESOTA ELECTRIC RATE BOOK - MPUC NO. 2

STREET LIGHTING ENERGY SERVICE - METERED
RATE CODE A34

Section No. 5
~~28th~~29th Revised Sheet No. 78

AVAILABILITY

Available for year-round illumination of public streets, parkways, and highways by electric lamps mounted on standards where customer owns and maintains an ornamental street lighting system complete with standards, luminaires with globes, lamps, photocells, and other appurtenances, together with all necessary cables extending between standards and to point of connection to Company's meter as designated by Company.

DETERMINATION OF CUSTOMER BILLS

Customer bills shall reflect energy charges (if applicable) based on customer's kWh usage, plus a customer charge (if applicable), plus demand charges (if applicable) based on customer's kW billing demand as defined below. Bills may be subject to a minimum charge based on the monthly customer charge and / or certain monthly or annual demand charges. Bills also include applicable riders, adjustments, surcharges, voltage discounts, and energy credits. Details regarding the specific charges applicable to this service are listed below.

RATE

Customer Charge per Meter per Month \$5.00

Energy Charge per kWh \$0.04716

R

FEDERAL TAX CREDIT ADJUSTMENT

A 5.34% Federal Tax Credit will be applied to rate components specified in the "Electric Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 4.52%.

N
N
N

FUEL CLAUSE

Bills are subject to the adjustments provided for in the Fuel Clause Rider.

RESOURCE ADJUSTMENT

Bills are subject to the adjustments provided for in the Conservation Improvement Program Adjustment Rider, the State Energy Policy Rate Rider, the Renewable Development Fund Rider, the Transmission Cost Recovery Rider, the Renewable Energy Standard Rider and the Mercury Cost Recovery Rider.

ENVIRONMENTAL IMPROVEMENT RIDER

Bills are subject to the adjustments provided for in the Environmental Improvement Rider.

SURCHARGE

In certain communities, bills are subject to surcharges provided for in a Surcharge Rider.

(Continued on Sheet No. 78.1)

Date Filed: ~~10-01-18~~ By: Christopher B. Clark Effective Date: ~~01-01-19~~
President, Northern States Power Company, a Minnesota corporation
Docket No. ~~E002/GR-15-~~ Order Date: ~~06-12-17~~
~~826E,G999/CI-17-895~~ 12-05-18

**STREET LIGHTING SERVICE - CITY OF ST. PAUL
RATE CODE A37**

Section No. 5
~~25th~~26th Revised Sheet No. 80

AVAILABILITY

Available to the City of St. Paul for furnishing, maintaining, and operating certain electrical connections, lines, and appurtenances thereto, and supplying electric current for city street lighting.

DETERMINATION OF CUSTOMER BILLS

Customer bills shall reflect energy charges (if applicable) based on customer's kWh usage, plus a customer charge (if applicable), plus demand charges (if applicable) based on customer's kW billing demand as defined below. Bills may be subject to a minimum charge based on the monthly customer charge and / or certain monthly or annual demand charges. Bills also include applicable riders, adjustments, surcharges, voltage discounts, and energy credits. Details regarding the specific charges applicable to this service are listed below.

RATE

<u>Designation of Lamp</u>	<u>Monthly Rate per Luminaire</u>
100W High Pressure Sodium	\$5.70
150W High Pressure Sodium	\$6.39
250W High Pressure Sodium	\$8.95

R
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R

FEDERAL TAX CREDIT ADJUSTMENT

A 5.34% Federal Tax Credit will be applied to rate components specified in the "Electric Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 4.52%.

DN
N
N

In addition, customer bills under this rate are subject to the following adjustments and/or charges.

FUEL CLAUSE

Bills are subject to the adjustments provided for in the Fuel Clause Rider.

RESOURCE ADJUSTMENT

Bills are subject to the adjustments provided for in the Conservation Improvement Program Adjustment Rider, the State Energy Policy Rate Rider, the Renewable Development Fund Rider, the Transmission Cost Recovery Rider, the Renewable Energy Standard Rider and the Mercury Cost Recovery Rider.

ENVIRONMENTAL IMPROVEMENT RIDER

Bills are subject to the adjustments provided for in the Environmental Improvement Rider.

SURCHARGE

In certain communities, bills are subject to surcharges provided for in a Surcharge Rider.

The following are terms and conditions for service under this tariff.

LATE PAYMENT CHARGE

Any unpaid balance over \$10.00 is subject to a 1.5% late payment charge or \$1.00, whichever is greater, after the date due. The charge may be assessed as provided for in the General Rules and Regulations, Section 3.5.

(Continued on Sheet No. 5-81)

Date Filed: 11-02-15	By: Christopher B. Clark President, Northern States Power Company, a Minnesota corporation	Effective Date: 10-01-17
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MINNESOTA ELECTRIC RATE BOOK - MPUC NO. 2

SMALL MUNICIPAL PUMPING SERVICE
RATE CODE A40

Section No. 5
~~29th~~30th Revised Sheet No. 85

AVAILABILITY

Available to municipal owned water works and municipal sewage systems for operation of pumping and treatment plants. (Rate schedule is applied separately to each delivery point.)

DETERMINATION OF CUSTOMER BILLS

Customer bills shall reflect energy charges (if applicable) based on customer's kWh usage, plus a customer charge (if applicable), plus demand charges (if applicable) based on customer's kW billing demand as defined below. Bills may be subject to a minimum charge based on the monthly customer charge and / or certain monthly or annual demand charges. Bills also include applicable riders, adjustments, surcharges, voltage discounts, and energy credits. Details regarding the specific charges applicable to this service are listed below.

RATE

	<u>Oct-May</u>	<u>Jun-Sep</u>
Customer Charge per Month	\$10.00	\$10.00
Energy Charge per kWh	\$0.08156	\$0.09728

FEDERAL TAX CREDIT ADJUSTMENT

A 5.34% Federal Tax Credit will be applied to rate components specified in the "Electric Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 4.52%.

In addition, customer bills under this rate are subject to the following adjustments and/or charges.

FUEL CLAUSE

Bills are subject to the adjustments provided for in the Fuel Clause Rider.

RESOURCE ADJUSTMENT

Bills are subject to the adjustments provided for in the Conservation Improvement Program Adjustment Rider, the State Energy Policy Rate Rider, the Renewable Development Fund Rider, the Transmission Cost Recovery Rider, the Renewable Energy Standard Rider and the Mercury Cost Recovery Rider.

ENVIRONMENTAL IMPROVEMENT RIDER

Bills are subject to the adjustments provided for in the Environmental Improvement Rider.

MONTHLY MINIMUM CHARGE

Customer Charge.

SURCHARGE

In certain communities, bills are subject to surcharges provided for in a Surcharge Rider.

LOW INCOME ENERGY DISCOUNT RIDER

Bills are subject to the adjustment provided for in the Low Income Energy Discount Rider.

(Continued on Sheet No. 5-86)

Date Filed: 10-01-18	By: Christopher B. Clark President, Northern States Power Company, a Minnesota corporation	Effective Date: 01-01-19
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N
N

MUNICIPAL PUMPING SERVICE
RATE CODE A41

Section No. 5
~~30th~~^{31st} Revised Sheet No. 87

AVAILABILITY

Available to municipal owned water works and municipal sewage systems for operation of pumping and treatment plants. (Rate schedule is applied separately to each delivery point.)

RATE

Customer Charge per Month		\$25.64	
	<u>Oct-May</u>		<u>Jun-Sep</u>
Service at Secondary Voltage			
Demand Charge per Month per kW	\$11.00		\$15.54
Energy Charge per kWh		\$0.03577	
Energy Charge Credit per Month per kWh			
All kWh in Excess of 400 Hours		\$0.01593	
Times the Billing Demand			
		<u>January - December</u>	
Voltage Discounts per Month	<u>Per kW</u>		<u>Per kWh</u>
Primary Voltage	\$0.80		\$0.00108

FEDERAL TAX CREDIT ADJUSTMENT

A 5.34% Federal Tax Credit will be applied to rate components specified in the "Electric Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 4.52%.

In addition, customer bills under this rate are subject to the following adjustments and/or charges.

FUEL CLAUSE

Bills are subject to the adjustments provided for in the Fuel Clause Rider.

RESOURCE ADJUSTMENT

Bills are subject to the adjustments provided for in the Conservation Improvement Program Adjustment Rider, the State Energy Policy Rate Rider, the Renewable Development Fund Rider, the Transmission Cost Recovery Rider, the Renewable Energy Standard Rider and the Mercury Cost Recovery Rider.

ENVIRONMENTAL IMPROVEMENT RIDER

Bills are subject to the adjustments provided for in the Environmental Improvement Rider.

(Continued on Sheet No. 5-88)

Date Filed: 10-01-18	By: Christopher B. Clark	Effective Date: 01-01-19
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Docket No. E002/GR-15-826E, G999/CJ-17-895		Order Date: 06-12-17 <u>12-05-18</u>

FIRE AND CIVIL DEFENSE SIREN SERVICE
RATE CODE A42

Section No. 5
~~13th~~14th Revised Sheet No. 89

AVAILABILITY

Available for power service for the operation of municipal fire and civil defense warning sirens having a rated capacity not in excess of 25 horsepower.

DETERMINATION OF CUSTOMER BILLS

Customer bills shall reflect energy charges (if applicable) based on customer's kWh usage, plus a customer charge (if applicable), plus demand charges (if applicable) based on customer's kW billing demand as defined below. Bills may be subject to a minimum charge based on the monthly customer charge and / or certain monthly or annual demand charges. Bills also include applicable riders, adjustments, surcharges, voltage discounts, and energy credits. Details regarding the specific charges applicable to this service are listed below.

RATE

Per Month per Horsepower of Connected Capacity \$0.79

R

In addition, customer bills under this rate are subject to the following adjustments and/or charges.

MONTHLY MINIMUM CHARGE

Net per Month \$3.79

R

FEDERAL TAX CREDIT ADJUSTMENT

A 5.34% Federal Tax Credit will be applied to rate components specified in the "Electric Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 4.52%.

DN
N
N

The following are terms and conditions for service under this tariff.

LATE PAYMENT CHARGE

Any unpaid balance over \$10.00 is subject to a 1.5% late payment charge or \$1.00, whichever is greater, after the date due. The charge may be assessed as provided for in the General Rules and Regulations, Section 3.5.

CONNECTION

Under the above rate, the Company will make no extension for service other than a normal service span. Where conditions are such that a long service connection or extra transformer capacity, or both, are necessary, the customer shall either pay the entire cost of such extra equipment or pay a monthly facilities charge based on such costs.

The circuit serving the siren must be in conduit from the entrance to the motor with an enclosed entrance switch box, which may be sealed and operated from an external appliance.

OPTIONAL

In case the customer already has a service connection of sufficient capacity to permit operation of the siren without unduly disturbing conditions on the Company's nearby circuits, the siren may be connected at the option of the customer on the load side of the customer's existing meter and the commercial rate applied to the total load.

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		President, Northern States Power Company, a Minnesota corporation		
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	826E_G999/CI-17-895			12-05-18

AVAILABILITY

The Electric Federal Tax Credit Rider applies to:

- Customer, Energy, Demand and Minimum Charges
- Energy Charge Credits
- Limited Energy Surcharges
- Controllable Demand Credits
- Voltage Discounts
- Fixed Charges for Low Wattage Unmetered Devices
- Lighting Rates per Luminaire and Lighting Rates per Unit
- Siren Service Rate per Horsepower
- Residential Controlled Air Conditioning and Water Heating Discounts (Energy and Fuel Cost Charges)
- Commercial and Industrial Controlled Air Conditioning Credits
- Standby Service Rider
- Supplemental Service Rider
- Photovoltaic Demand Credit Rider
- Tier 1 Energy Controlled Service Rider
- Area Development Rider
- Tier 1 Peak Controlled Short Notice Rider
- Business Incentive and Sustainability Rider

The Electric Federal Tax Rider does not apply to:

- Fuel Clause Rider
- Conservation Improvement Program Adjustment Rider
- Low Income Discounts (Energy and Fuel Cost Charges)
- Low Income Program Surcharges
- City Requested Facilities Surcharge Rider
- Windsorce Program Rider
- Competitive Response Rider
- WAPA Bill Credit Program Rider
- Mercury Cost Recovery Rider
- Environmental Improvement Rider
- State Energy Policy Rate Rider
- Renewable Development Fund Rider
- Transmission Cost Recovery Rider
- Renewable Energy Standard Rider
- Net Energy Billing Service
- Late Payment Charge

RATE

Each rate schedule that the Electric Federal Tax Credit Rider applies to contains the following text:

FEDERAL TAX CREDIT ADJUSTMENT

A 5.34% Federal Tax Credit will be applied to rate components specified in the "Electric Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 4.52%.

Date Filed:

By: Christopher B. Clark

Effective Date:

President, Northern States Power Company, a Minnesota corporation

Docket No. E,G999/CI-17-895

Order Date:

12-05-18

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MINNESOTA ELECTRIC RATE BOOK - MPUC NO. 2

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 18th Revised Sheet No. 3

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(Continued on Sheet No. 1-4)

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MINNESOTA ELECTRIC RATE BOOK – MPUC NO. 2

**RATE SCHEDULES
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18th Revised Sheet No. TOC-2

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Residential Controlled Air Conditioning and Water Heating Rider	5-97
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Docket No.

E,G999/CI-17-895

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12-05-18

MINNESOTA ELECTRIC RATE BOOK - MPUC NO. 2

RESIDENTIAL SERVICE
RATE CODE A00, A01, A03

Section No. 5
31st Revised Sheet No. 1

AVAILABILITY

Available to any residential customer for domestic purposes only in a single private residence and qualifying farm customers.

DETERMINATION OF CUSTOMER BILLS

Customer bills shall reflect energy charges (if applicable) based on customer's kWh usage, plus a customer charge (if applicable), plus demand charges (if applicable) based on customer's kW billing demand as defined below. Bills may be subject to a minimum charge based on the monthly customer charge and / or certain monthly or annual demand charges. Bills also include applicable riders, adjustments, surcharges, voltage discounts, and energy credits. Details regarding the specific charges applicable to this service are listed below.

RATE

	<u>Standard</u>	<u>Electric Space Heating</u>
Customer Charge per Month – Water Heating (A00)	\$0.00	N/A
– Overhead (A01)	\$8.00	\$10.00
– Underground (A03)	\$10.00	\$12.00
Energy Charge per kWh		
June - September	\$0.10815	\$0.10815
Other Months	\$0.09241	\$0.06287

FEDERAL TAX CREDIT ADJUSTMENT

A 5.34% Federal Tax Credit will be applied to rate components specified in the "Electric Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 4.52%.

N
N
N

In addition, customer bills under this rate are subject to the following adjustments and/or charges.

FUEL CLAUSE

Bills are subject to the adjustments provided for in the Fuel Clause Rider.

RESOURCE ADJUSTMENT

Bills are subject to the adjustments provided for in the Conservation Improvement Program Adjustment Rider, the State Energy Policy Rate Rider, the Renewable Development Fund Rider, the Transmission Cost Recovery Rider, the Renewable Energy Standard Rider and the Mercury Cost Recovery Rider.

ENVIRONMENTAL IMPROVEMENT RIDER

Bills are subject to the adjustments provided for in the Environmental Improvement Rider.

MONTHLY MINIMUM CHARGE

Customer Charge.

(Continued on Sheet No. 5-1.1)

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MINNESOTA ELECTRIC RATE BOOK - MPUC NO. 2

**RESIDENTIAL TIME OF DAY SERVICE
RATE CODE A02, A04**

Section No. 5
30th Revised Sheet No. 2

AVAILABILITY

Available to any residential customer for domestic purposes only in a single private residence and qualifying farm customers.

DETERMINATION OF CUSTOMER BILLS

Customer bills shall reflect energy charges (if applicable) based on customer's kWh usage, plus a customer charge (if applicable), plus demand charges (if applicable) based on customer's kW billing demand as defined below. Bills may be subject to a minimum charge based on the monthly customer charge and / or certain monthly or annual demand charges. Bills also include applicable riders, adjustments, surcharges, voltage discounts, and energy credits. Details regarding the specific charges applicable to this service are listed below.

RATE

	<u>Standard</u>	<u>Electric Space Heating</u>
Customer Charge per Month		
Overhead (A02)	\$10.00	\$12.00
Underground (A04)	\$12.00	\$14.00
On Peak Period Energy Charge per kWh		
June - September	\$0.21096	\$0.21096
Other Months	\$0.16968	\$0.09385
Off Peak Period Energy Charge per kWh		
June - September	\$0.04260	\$0.04260
Other Months	\$0.04260	\$0.04260

FEDERAL TAX CREDIT ADJUSTMENT

A 5.34% Federal Tax Credit will be applied to rate components specified in the "Electric Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 4.52%.

N
N
N

In addition, customer bills under this rate are subject to the following adjustments and/or charges.

FUEL CLAUSE

Bills are subject to the adjustments provided for in the Fuel Clause Rider.

RESOURCE ADJUSTMENT

Bills are subject to the adjustments provided for in the Conservation Improvement Program Adjustment Rider, the State Energy Policy Rate Rider, the Renewable Development Fund Rider, the Transmission Cost Recovery Rider, the Renewable Energy Standard Rider and the Mercury Cost Recovery Rider.

ENVIRONMENTAL IMPROVEMENT RIDER

Bills are subject to the adjustments provided for in the Environmental Improvement Rider.

(Continued on Sheet No. 5-3)

Date Filed:

By: Christopher B. Clark

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MINNESOTA ELECTRIC RATE BOOK - MPUC NO. 2

**RESIDENTIAL ELECTRIC VEHICLE SERVICE
RATE CODE A08**

Section No. 5
19th Revised Sheet No. 5

AVAILABILITY

Available to residential customers for service only to electric vehicle loads including battery charging and accessory usage. The customer must complete Company-approved documentation verifying possession, through ownership or lease, of an electric vehicle as defined in Section 169.011, subdivision 26a of Minnesota law.

CHARACTER OF SERVICE

Single-phase 60-Hertz service at approximately 120 or 120/240 volts will be provided hereunder. Three-phase service or other service upgrade requests will be provided in accordance with Company service regulations.

RENEWABLE ENERGY SUPPLY OPTION

Customers have the option to elect all or a portion of the supply of electricity under this schedule from renewable energy resources. The renewable energy supply option is available subject to the provisions contained in the Voluntary Renewable and High-Efficiency Energy Purchase (Windsor Program) Rider, or other available rate schedule for voluntary renewable energy supply that is applicable.

DETERMINATION OF CUSTOMER BILLS

Customer bills shall reflect energy charges (if applicable) based on customer's kWh usage, plus a customer charge (if applicable), plus demand charges (if applicable) based on customer's kW billing demand as defined below. Bills may be subject to a minimum charge based on the monthly customer charge and / or certain monthly or annual demand charges. Bills also include applicable riders, adjustments, surcharges, voltage discounts, and energy credits. Details regarding the specific charges applicable to this service are listed below.

RATE

Customer Charge per Month	\$4.95
On-Peak Period Energy Charge per kWh	
June - September	\$0.21520
Other Months	\$0.17328
Off-Peak Period Energy Charge per kWh	\$0.04378

FEDERAL TAX CREDIT ADJUSTMENT

A 5.34% Federal Tax Credit will be applied to rate components specified in the "Electric Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 4.52%.

N
N
N

In addition, customer bills under this rate are subject to the following adjustments and/or charges.

FUEL CLAUSE

Bills are subject to the adjustments provided for in the Fuel Clause Rider.

RESOURCE ADJUSTMENT

Bills are subject to the adjustments provided for in the Conservation Improvement Program Adjustment Rider, the State Energy Policy Rate Rider, the Renewable Development Fund Rider, the Transmission Cost Recovery Rider, the Renewable Energy Standard Rider and the Mercury Cost Recovery Rider.

(Continued on Sheet No. 5-6)

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MINNESOTA ELECTRIC RATE BOOK - MPUC NO. 2

**ENERGY CONTROLLED SERVICE
(NON-DEMAND METERED)
RATE CODE A05**

Section No. 5
30th Revised Sheet No. 9

AVAILABILITY

Available to residential and commercial customers with permanently connected interruptible loads of up to 50 kW that would be under Company control. The types of loads served would include dual fuel space heating, water heating, and other loads subject to Company approval.

DETERMINATION OF CUSTOMER BILLS

Customer bills shall reflect energy charges (if applicable) based on customer's kWh usage, plus a customer charge (if applicable), plus demand charges (if applicable) based on customer's kW billing demand as defined below. Bills may be subject to a minimum charge based on the monthly customer charge and / or certain monthly or annual demand charges. Bills also include applicable riders, adjustments, surcharges, voltage discounts, and energy credits. Details regarding the specific charges applicable to this service are listed below.

RATE

	Residential	Commercial & Industrial
Customer Charge	\$4.95	\$4.95
Energy Charge per kWh	\$0.04711	\$0.04711
Optional		
June - September	\$0.10815	\$0.09728
Other Months	\$0.04711	\$0.04711

OPTIONAL ENERGY CHARGE

This option is available to customers with heat pump installations for non-interruptible service during June through September billing months.

FEDERAL TAX CREDIT ADJUSTMENT

A 5.34% Federal Tax Credit will be applied to rate components specified in the "Electric Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 4.52%.

N
N
N

In addition, customer bills under this rate are subject to the following adjustments and/or charges.

FUEL CLAUSE

Bills are subject to the adjustments provided for in the Fuel Clause Rider.

RESOURCE ADJUSTMENT

Bills are subject to the adjustments provided for in the Conservation Improvement Program Adjustment Rider, the State Energy Policy Rate Rider, the Renewable Development Fund Rider, the Transmission Cost Recovery Rider, the Renewable Energy Standard Rider and the Mercury Cost Recovery Rider.

ENVIRONMENTAL IMPROVEMENT RIDER

Bills are subject to the adjustments provided for in the Environmental Improvement Rider.

(Continued on Sheet No. 5-10)

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MINNESOTA ELECTRIC RATE BOOK - MPUC NO. 2

**LIMITED OFF PEAK SERVICE
RATE CODE A06**

Section No. 5
33rd Revised Sheet No. 11

AVAILABILITY

Available to any customers for controlled loads that will be energized only for the time period between 10:00 p.m. to 6:30 a.m. daily.

DETERMINATION OF CUSTOMER BILLS

Customer bills shall reflect energy charges (if applicable) based on customer's kWh usage, plus a customer charge (if applicable), plus demand charges (if applicable) based on customer's kW billing demand as defined below. Bills may be subject to a minimum charge based on the monthly customer charge and / or certain monthly or annual demand charges. Bills also include applicable riders, adjustments, surcharges, voltage discounts, and energy credits. Details regarding the specific charges applicable to this service are listed below.

RATE

	<u>Residential</u>	<u>Commercial & Industrial</u>
Customer Charge per Month		
Secondary Voltage		
Single Phase	\$4.95	\$10.00
Three Phase	--	\$13.60
Primary Voltage	--	\$60.00
Transmission Transformed	--	\$60.00
Transmission	--	\$60.00
Energy Charge per kWh		
Secondary Voltage	\$0.03848	\$0.03848
Primary Voltage	--	\$0.03740
Transmission Transformed	--	\$0.03574
Transmission	--	\$0.03563

FEDERAL TAX CREDIT ADJUSTMENT

A 5.34% Federal Tax Credit will be applied to rate components specified in the "Electric Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 4.52%.

N
N
N

In addition, customer bills under this rate are subject to the following adjustments and/or charges.

FUEL CLAUSE

Bills are subject to the adjustments provided for in the Fuel Clause Rider.

RESOURCE ADJUSTMENT

Bills are subject to the adjustments provided for in the Conservation Improvement Program Adjustment Rider, the State Energy Policy Rate Rider, the Renewable Development Fund Rider, the Transmission Cost Recovery Rider, the Renewable Energy Standard Rider and the Mercury Cost Recovery Rider.

(Continued on Sheet No. 5-11.1)

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**AUTOMATIC PROTECTIVE LIGHTING SERVICE
RATE CODE A07**

Section No. 5
23rd Revised Sheet No. 14

AVAILABILITY

Available to all types of customers except for municipal street lighting purposes.

DETERMINATION OF CUSTOMER BILLS

Customer bills shall reflect energy charges (if applicable) based on customer's kWh usage, plus a customer charge (if applicable), plus demand charges (if applicable) based on customer's kW billing demand as defined below. Bills may be subject to a minimum charge based on the monthly customer charge and / or certain monthly or annual demand charges. Bills also include applicable riders, adjustments, surcharges, voltage discounts, and energy credits. Details regarding the specific charges applicable to this service are listed below.

RATE

<u>Designation of Lamp</u>	<u>Monthly Rate Per Unit</u>
Area Units	
100W High Pressure Sodium	\$7.71
175W Mercury (1)	\$7.71
250W High Pressure Sodium	\$12.30
400W Mercury (1)	\$12.30
Directional Units	
250W High Pressure Sodium	\$14.65
400W High Pressure Sodium	\$18.33
1,000W Mercury (1)	\$28.43

(1) Available to existing installations only.

FEDERAL TAX CREDIT ADJUSTMENT

A 5.34% Federal Tax Credit will be applied to rate components specified in the "Electric Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 4.52%.

N
N
N

In addition, customer bills under this rate are subject to the following adjustments and/or charges.

SERVICE INCLUDED IN RATE

Company shall own, operate, and maintain the lighting unit including the fixture, lamp, ballast, photoelectric control, mounting brackets, and all necessary wiring. Company shall furnish all electric energy required for operation of the unit.

FUEL CLAUSE

Bills are subject to the adjustments provided for in the Fuel Clause Rider.

(Continued on Sheet No. 5-15)

Date Filed:	By: Christopher B. Clark	Effective Date:
	President, Northern States Power Company, a Minnesota corporation	
Docket No. E,G999/CI-17-895		Order Date: 12-05-18

MINNESOTA ELECTRIC RATE BOOK - MPUC NO. 2

SMALL GENERAL SERVICE
RATE CODE A09, A10, A11, A13

Section No. 5
31st Revised Sheet No. 21

AVAILABILITY

Standard service (i.e., alternating current) is available to any non-residential customer for single or three phase electric service. Direct Current service is only available in Minneapolis and St. Paul to the extent now used.

DETERMINATION OF CUSTOMER BILLS

Customer bills shall reflect energy charges (if applicable) based on customer's kWh usage, plus a customer charge (if applicable), plus demand charges (if applicable) based on customer's kW billing demand as defined below. Bills may be subject to a minimum charge based on the monthly customer charge and / or certain monthly or annual demand charges. Bills also include applicable riders, adjustments, surcharges, voltage discounts, and energy credits. Details regarding the specific charges applicable to this service are listed below.

RATE

Customer Charge per Month – Unmetered (A09)	\$8.00
– Metered (A10)	\$10.00
– Water Heating (A11)	\$0.00
– Direct Current (A13)	\$10.00

Energy Charge per kWh

June - September	\$0.09728
Other Months	\$0.08156

Demand Charge (Direct Current Only) per Month per kW of Connected Load	\$3.80
---	--------

FEDERAL TAX CREDIT ADJUSTMENT

A 5.34% Federal Tax Credit will be applied to rate components specified in the "Electric Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 4.52%.

N
N
N

In addition, customer bills under this rate are subject to the following adjustments and/or charges.

FUEL CLAUSE

Bills are subject to the adjustments provided for in the Fuel Clause Rider.

RESOURCE ADJUSTMENT

Bills are subject to the adjustments provided for in the Conservation Improvement Program Adjustment Rider, the State Energy Policy Rate Rider, the Renewable Development Fund Rider, the Transmission Cost Recovery Rider, the Renewable Energy Standard Rider and the Mercury Cost Recovery Rider.

(Continued on Sheet No. 5-22)

Date Filed:	By: Christopher B. Clark	Effective Date:
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SMALL GENERAL TIME OF DAY SERVICE
RATE CODE A12, A16, A18, A22

Section No. 5
31st Revised Sheet No. 23

AVAILABILITY

Available to any non-residential customer for single or three phase electric service supplied through one meter.

DETERMINATION OF CUSTOMER BILLS

Customer bills shall reflect energy charges (if applicable) based on customer's kWh usage, plus a customer charge (if applicable), plus demand charges (if applicable) based on customer's kW billing demand as defined below. Bills may be subject to a minimum charge based on the monthly customer charge and / or certain monthly or annual demand charges. Bills also include applicable riders, adjustments, surcharges, voltage discounts, and energy credits. Details regarding the specific charges applicable to this service are listed below.

RATE

Customer Charge per Month – Time Of Day Metered (A12) \$12.00
– kWh Metered (A16) \$10.00
– Unmetered (A18) \$8.00
– Low Wattage (A22) (Please see page 5-24.1)

Energy Charge per kWh	<u>Oct-May</u>	<u>Jun-Sep</u>
On Peak Period (A12)	\$0.12331	\$0.15644
Off Peak Period (A12)	\$0.04378	\$0.04378
Constant Hourly (A16, A18, A22) (= 35% On, 65% Off)	\$0.07162	\$0.08321

FEDERAL TAX CREDIT ADJUSTMENT

A 5.34% Federal Tax Credit will be applied to rate components specified in the "Electric Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 4.52%.

N
N
N

In addition, customer bills under this rate are subject to the following adjustments and/or charges.

FUEL CLAUSE

Bills are subject to the adjustments provided for in the Fuel Clause Rider.

RESOURCE ADJUSTMENT

Bills are subject to the adjustments provided for in the Conservation Improvement Program Adjustment Rider, the State Energy Policy Rate Rider, the Renewable Development Fund Rider, the Transmission Cost Recovery Rider, the Renewable Energy Standard Rider and the Mercury Cost Recovery Rider.

ENVIRONMENTAL IMPROVEMENT RIDER

Bills are subject to the adjustments provided for in the Environmental Improvement Rider.

MONTHLY MINIMUM CHARGE

Customer Charge.

(Continued on Sheet No. 5-24)

Date Filed:	By: Christopher B. Clark	Effective Date:
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MINNESOTA ELECTRIC RATE BOOK - MPUC NO. 2

GENERAL SERVICE
RATE CODE A14

Section No. 5
31st Revised Sheet No. 26

AVAILABILITY

Available to any non-residential customer for general service where customer is not required to be on a time-of-day rate schedule. Once the customer's 15-minute measured demands are equal to or greater than 1,000 kW for at least 4 of the past 12 consecutive months, the customer will be transferred to the General Time of Day service.

DETERMINATION OF CUSTOMER BILLS

Customer bills shall reflect energy charges (if applicable) based on customer's kWh usage, plus a customer charge (if applicable), plus demand charges (if applicable) based on customer's kW billing demand as defined below. Bills may be subject to a minimum charge based on the monthly customer charge and / or certain monthly or annual demand charges. Bills also include applicable riders, adjustments, surcharges, voltage discounts, and energy credits. Details regarding the specific charges applicable to this service are listed below.

RATE

Customer Charge per Month		\$25.64
Service at Secondary Voltage	<u>Oct-May</u>	<u>Jun-Sep</u>
Demand Charge per Month per kW	\$11.00	\$15.54
Energy Charge per kWh		\$0.03577
Energy Charge Credit per Month per kWh		
All kWh in Excess of 400 Hours		\$0.01593
Times the Billing Demand		
	<u>January - December</u>	
Voltage Discounts per Month	<u>Per kW</u>	<u>Per kWh</u>
Primary Voltage	\$0.80	\$0.00108
Transmission Transformed Voltage	\$1.55	\$0.00274
Transmission Voltage	\$2.35	\$0.00285

FEDERAL TAX CREDIT ADJUSTMENT

A 5.34% Federal Tax Credit will be applied to rate components specified in the "Electric Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 4.52%.

N
N
N

In addition, customer bills under this rate are subject to the following adjustments and/or charges.

FUEL CLAUSE

Bills are subject to the adjustments provided for in the Fuel Clause Rider.

RESOURCE ADJUSTMENT

Bills are subject to the adjustments provided for in the Conservation Improvement Program Adjustment Rider, the State Energy Policy Rate Rider, the Renewable Development Fund Rider, the Transmission Cost Recovery Rider, the Renewable Energy Standard Rider and the Mercury Cost Recovery Rider.

(Continued on Sheet No. 5-27)

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**GENERAL TIME OF DAY SERVICE
 RATE CODE A15, A17, A19**

Section No. 5
 27th Revised Sheet No. 29

AVAILABILITY-MANDATORY

Effective November 1, 2007, this rate schedule is mandatory for any non-residential customer for general service having a 15-minute measured demand equal to or greater than 1,000 kW for at least 4 of the past 12 consecutive months. Customer will remain on this rate schedule on a mandatory basis unless their demand remains below 1,000 kW for 12 consecutive months.

AVAILABILITY-OPTIONAL

This rate schedule is optional for any non-residential customer for general service where customer is not required to be on a time-of-day rate.

DETERMINATION OF CUSTOMER BILLS

Customer bills shall reflect energy charges (if applicable) based on customer's kWh usage, plus a customer charge (if applicable), plus demand charges (if applicable) based on customer's kW billing demand as defined below. Bills may be subject to a minimum charge based on the monthly customer charge and / or certain monthly or annual demand charges. Bills also include applicable riders, adjustments, surcharges, voltage discounts, and energy credits. Details regarding the specific charges applicable to this service are listed below.

RATE

Customer Charge per Month – Time Of Day Metered (A15)		\$29.64
-- kWh Metered (A17)		\$25.64
-- Unmetered (A19)		\$21.64
Service at Secondary Voltage	<u>Oct-May</u>	<u>Jun-Sep</u>
Demand Charge per Month per kW		
On Peak Period Demand	\$11.00	\$15.54
Off Peak Period Demand in Excess of On Peak Period Demand	\$2.35	\$2.35
Energy Charge per kWh		
On Peak Period Energy	\$0.05098	
Off Peak Period Energy	\$0.02458	
Energy Charge Credit per Month per kWh		
All kWh in Excess of 400 Hours Times the On Peak Period Billing Demand, Not to Exceed 50% of Total kWh	\$0.01593	
	<u>January - December</u>	
Voltage Discounts per Month	<u>Per kW</u>	<u>Per kW</u>
Primary Voltage	\$0.80	\$0.00108
Transmission Transformed Voltage	\$1.55	\$0.00274
Transmission Voltage	\$2.35	\$0.00285

FEDERAL TAX CREDIT ADJUSTMENT

A 5.34% Federal Tax Credit will be applied to rate components specified in the "Electric Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 4.52%.

N
 N
 N

(Continued on Sheet No. 5-30)

Date Filed:	By: Christopher B. Clark	Effective Date:
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PEAK CONTROLLED SERVICE (Continued)
RATE CODE A23

Section No. 5
19th Revised Sheet No. 41

FEDERAL TAX CREDIT ADJUSTMENT

A 5.34% Federal Tax Credit will be applied to rate components specified in the "Electric Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 4.52%.

N
N
N

In addition, customer bills under this rate are subject to the following adjustments and/or charges.

FUEL CLAUSE

Bills are subject to the adjustments provided for in the Fuel Clause Rider.

RESOURCE ADJUSTMENT

Bills are subject to the adjustments provided for in the Conservation Improvement Program Adjustment Rider, the State Energy Policy Rate Rider, the Renewable Development Fund Rider, the Transmission Cost Recovery Rider, the Renewable Energy Standard Rider and the Mercury Cost Recovery Rider.

ENVIRONMENTAL IMPROVEMENT RIDER

Bills are subject to the adjustments provided for in the Environmental Improvement Rider.

SURCHARGE

In certain communities, bills are subject to surcharges provided for in a Surcharge Rider.

LOW INCOME ENERGY DISCOUNT RIDER

Bills are subject to the adjustment provided for in the Low Income Energy Discount Rider.

LATE PAYMENT CHARGE

Any unpaid balance over \$10.00 is subject to a 1.5% late payment charge or \$1.00, whichever is greater, after the date due. The charge may be assessed as provided for in the General Rules and Regulations, Section 3.5.

DEFINITION OF PERFORMANCE FACTOR (PF)

Performance factor is defined in percentage terms as the average of the July and August calendar month unadjusted maximum Controllable Demand occurring from 1:00 p.m. to 7:00 p.m. on weekdays, or which has been permanently shifted out of normal control period times, divided by the unadjusted maximum annual Controllable Demand. Customers claiming permanent load shifts must provide verification to Company, based on NSP's established criteria.

DETERMINATION OF DEMAND

Maximum Actual Demand in kW shall be the greatest 15-minute load during the billing month.

Adjusted Demand in kW for billing purposes shall be determined by dividing the Maximum Actual Demand in kW by the power factor expressed in percent but not more than a 90% power factor and multiplying the quotient so obtained by 90% and rounding to the nearest whole kW.

(Continued on Sheet No. 5-42)

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Order Date:

12-05-18

MINNESOTA ELECTRIC RATE BOOK - MPUC NO. 2

**PEAK CONTROLLED TIME OF DAY SERVICE
 (Continued)
 RATE CODE A24**

Section No. 5
 25th Revised Sheet No. 45

RATE (Continued)

	<u>Tier 1</u>	<u>Tier 2</u>
Demand Charge per Month per kW		
On Peak Period Demand		
Firm Demand		
June - September	\$15.54	\$15.54
Other Months	\$11.00	\$11.00
Controllable Demand (Jan-Dec)		
Level A: < 65% PF	Not Available	\$9.32
Level B: ≥ 65% and < 85% PF	\$7.51	\$8.25
Level C: ≥ 85% PF	\$6.89	\$7.71
Short Notice Rider	\$6.39	Not Available
Off Peak Period Demand in Excess of On Peak Period Demand (Jan-Dec)	\$2.35	\$2.35
	<u>January - December</u>	
Voltage Discounts per Month	<u>Per kW</u>	<u>Per kWh</u>
Primary Voltage	\$0.80	\$0.00108
Transmission Transformed Voltage	\$1.55	\$0.00274
Transmission Voltage	\$2.35	\$0.00285

FEDERAL TAX CREDIT ADJUSTMENT

A 5.34% Federal Tax Credit will be applied to rate components specified in the "Electric Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 4.52%.

N
N
N

In addition, customer bills under this rate are subject to the following adjustments and/or charges.

FUEL CLAUSE

Bills are subject to the adjustments provided for in the Fuel Clause Rider.

RESOURCE ADJUSTMENT

Bills are subject to the adjustments provided for in the Conservation Improvement Program Adjustment Rider, the State Energy Policy Rate Rider, the Renewable Development Fund Rider, the Transmission Cost Recovery Rider, the Renewable Energy Standard Rider and the Mercury Cost Recovery Rider.

ENVIRONMENTAL IMPROVEMENT RIDER

Bills are subject to the adjustments provided for in the Environmental Improvement Rider.

SURCHARGE

In certain communities, bills are subject to surcharges provided for in a Surcharge Rider.

(Continued on Sheet No. 5-46)

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Northern States Power Company, a Minnesota corporation
Minneapolis, Minnesota 55401

MINNESOTA ELECTRIC RATE BOOK - MPUC NO. 2

REAL TIME PRICING SERVICE (Continued)
RATE CODE: A62 (FIRM), A63 (CONTROLLABLE)

Section No. 5
23rd Revised Sheet No. 65

FEDERAL TAX CREDIT ADJUSTMENT

A 5.34% Federal Tax Credit will be applied to rate components specified in the "Electric Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 4.52%.

N
N
N

DAY-TYPE

Separate energy charges are defined for each of eight day-types. Company will normally designate the applicable day-type for each day by 4:00 p.m. of the preceding day. If Company has not designated the applicable day by 4:00 p.m., the day-type will be the same as the last designated day-type, unless Company later designates a lower cost day-type.

CONTRACT

Customers must contract for this service through an Electric Service Agreement with Company. Contract period will normally be for one year.

FUEL CLAUSE

Bills are subject to the adjustments provided for in the Fuel Clause Rider.

RESOURCE ADJUSTMENT

Bills are subject to the adjustments provided for in the Conservation Improvement Program Adjustment Rider, the State Energy Policy Rate Rider, the Renewable Development Fund Rider, the Transmission Cost Recovery Rider, the Renewable Energy Standard Rider and the Mercury Cost Recovery Rider.

ENVIRONMENTAL IMPROVEMENT RIDER

Bills are subject to the adjustments provided for in the Environmental Improvement Rider.

SURCHARGE

In certain communities, bills are subject to surcharges provided for in a Surcharge Rider.

LOW INCOME ENERGY DISCOUNT RIDER

Bills are subject to the adjustment provided for in the Low Income Energy Discount Rider.

LATE PAYMENT CHARGE

Any unpaid balance over \$10.00 is subject to a 1.5% late payment charge or \$1.00, whichever is greater, after the date due. The charge may be assessed as provided for in the General Rules and Regulations, Section 3.5.

PEAK PERIOD HOURS DEFINITION

Peak period hours are the nine hours between 9:00 a.m. and 6:00 p.m. for day-types 1, 2, 3, 4, 5, and 6. No peak period hours are applicable for day-types 7 and 8.

(Continued on Sheet No. 5-65.1)

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MINNESOTA ELECTRIC RATE BOOK - MPUC NO. 2

**LIGHT RAIL LINE TARIFF
RATE CODE A29**

Section No. 5
17th Revised Sheet No. 71

AVAILABILITY

Available to the Metropolitan Council's light rail transit lines for all electric power and energy required by its Traction Station service locations. Traction Stations will be aggregated as lines as they are put into service. Traction Stations common to more than one line will be aggregated with the line with which they were originally put into service.

RATE

Customer Charge per Month per Traction Station		\$100.00	
Transmission and Distribution Demand Charge per Month per kW			
All Traction Station On Peak Non-Coincident Billing Demands		\$5.54	
Off Peak Period Non-Coincident Demand in Excess of On Peak Period Non-Coincident Demand		\$1.55	
Generation Demand Charge per Month per kW	OCT-MAY		JUN-SEP
Rail Line On Peak Coincident Billing Demand	\$4.66		\$9.20
Energy Charge per kWh			
On Peak Period Energy		\$0.04990	
Off Peak Period Energy		\$0.02350	
Energy Charge Credit per Month per kWh			
All Energy in Excess of 400 Hours Times the On Peak Period Coincident Billing Demand, Not to Exceed 50% of the Energy		\$0.01370	

FEDERAL TAX CREDIT ADJUSTMENT

A 5.34% Federal Tax Credit will be applied to rate components specified in the "Electric Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 4.52%.

N
N
N

In addition, customer bills under this rate are subject to the following adjustments and/or charges.

FUEL CLAUSE

Bills are subject to the adjustments provided for in the Fuel Clause Rider.

RESOURCE ADJUSTMENT

Bills are subject to the adjustments provided for in the Conservation Improvement Program Adjustment Rider, the State Energy Policy Rate Rider, the Renewable Development Fund Rider, the Transmission Cost Recovery Rider, the Renewable Energy Standard Rider and the Mercury Cost Recovery Rider.

ENVIRONMENTAL IMPROVEMENT RIDER

Bills are subject to the adjustments provided for in the Environmental Improvement Rider.

SURCHARGE

In certain communities, bills are subject to surcharges provided for in a Surcharge Rider.

(Continued on Sheet No. 5-72)

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MINNESOTA ELECTRIC RATE BOOK - MPUC NO. 2

**STREET LIGHTING SYSTEM SERVICE
 RATE CODE A30**

Section No. 5
 26th Revised Sheet No. 74

AVAILABILITY

Available for year-round illumination of public streets, parkways, and highways by High Pressure Sodium (HPS), Metal Halide or Light Emitting Diode (LED) luminaires supported on poles, where the facilities for this service are furnished by Company. Underground Service under this schedule is limited to areas having a Company owned underground electric distribution system. Standard Service includes a monthly payment for the lighting system cost. Pre-Pay Option requires customer payment for the lighting system cost before establishing service.

DETERMINATION OF CUSTOMER BILLS

Customer bills shall reflect energy charges (if applicable) based on customer's kWh usage, plus a customer charge (if applicable), plus demand charges (if applicable) based on customer's kW billing demand as defined below. Bills may be subject to a minimum charge based on the monthly customer charge and / or certain monthly or annual demand charges. Bills also include applicable riders, adjustments, surcharges, voltage discounts, and energy credits. Details regarding the specific charges applicable to this service are listed below.

RATE

Designation of Lamp (Lumens)	Monthly Rate Per Luminaire				Pre-Pay Option
	Standard Service				
	Overhead	Underground	Decorative		
70W High Pressure Sodium	\$10.02	\$20.32	--	\$6.21	
100W High Pressure Sodium	\$10.58	\$20.88	\$32.94	\$6.93	
150W High Pressure Sodium	\$11.39	\$21.70	\$34.16	\$7.84	
200W High Pressure Sodium*	\$13.40	--	--	--	
250W High Pressure Sodium	\$14.43	\$24.32	\$36.29	\$10.00	
400W High Pressure Sodium	\$17.53	\$27.11	\$38.88	\$12.92	
175W Metal Halide	\$15.58	\$29.02	\$38.88	\$14.08	
30-40W Light Emitting Diode (4,000)	\$10.73	\$21.03	--	\$5.17	
50-75W Light Emitting Diode (6,000)	\$11.45	\$21.75	--	\$5.79	
110-165W Light Emitting Diode (14,000)	\$15.02	\$24.90	--	\$7.44	
200-250W Light Emitting Diode (25,000)	\$18.66	\$28.24	--	\$9.43	

*Closed to new customers

FEDERAL TAX CREDIT ADJUSTMENT

A 5.34% Federal Tax Credit will be applied to rate components specified in the "Electric Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 4.52%.

N
 N
 N

(Continued on Sheet No 5-74.1)

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MINNESOTA ELECTRIC RATE BOOK - MPUC NO. 2

**STREET LIGHTING ENERGY SERVICE (CLOSED)
RATE CODE A32**

Section No. 5
24th Revised Sheet No. 76

AVAILABILITY

Available for year-round illumination of public streets, parkways, and highways by electric lamps mounted on standards where customer owns a Company approved ornamental street lighting system complete with standards, luminaires with globes, lamps, and other appurtenances, together with all necessary cables extending between standards and to point of connection to Company's facilities as designated by Company. Service is limited to existing lighting systems being served under this schedule.

DETERMINATION OF CUSTOMER BILLS

Customer bills shall reflect energy charges (if applicable) based on customer's kWh usage, plus a customer charge (if applicable), plus demand charges (if applicable) based on customer's kW billing demand as defined below. Bills may be subject to a minimum charge based on the monthly customer charge and / or certain monthly or annual demand charges. Bills also include applicable riders, adjustments, surcharges, voltage discounts, and energy credits. Details regarding the specific charges applicable to this service are listed below.

RATE

<u>Designation of Lamp</u>	<u>Monthly Rate per Luminaire</u>
100W Mercury	\$2.53
175W Mercury	\$3.77
250W Mercury	\$5.12
400W Mercury	\$7.98
700W Mercury	\$13.27
1,000W Mercury	\$18.47
50W High Pressure Sodium	\$1.40
70W High Pressure Sodium	\$1.78
100W High Pressure Sodium	\$2.37
150W High Pressure Sodium	\$3.25
200W High Pressure Sodium	\$4.33
250W High Pressure Sodium	\$5.47
400W High Pressure Sodium	\$8.33
750W High Pressure Sodium	\$14.32
F72HO Fluorescent	\$3.61

FEDERAL TAX CREDIT ADJUSTMENT

A 5.34% Federal Tax Credit will be applied to rate components specified in the "Electric Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 4.52%.

N
N
N

(Continued on Sheet No. 5-77)

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Docket No. E,G999/CI-17-895 Order Date: 12-05-18

Northern States Power Company, a Minnesota corporation
Minneapolis, Minnesota 55401

MINNESOTA ELECTRIC RATE BOOK - MPUC NO. 2

**STREET LIGHTING ENERGY SERVICE - METERED
RATE CODE A34**

Section No. 5
29th Revised Sheet No. 78

AVAILABILITY

Available for year-round illumination of public streets, parkways, and highways by electric lamps mounted on standards where customer owns and maintains an ornamental street lighting system complete with standards, luminaires with globes, lamps, photocells, and other appurtenances, together with all necessary cables extending between standards and to point of connection to Company's meter as designated by Company.

DETERMINATION OF CUSTOMER BILLS

Customer bills shall reflect energy charges (if applicable) based on customer's kWh usage, plus a customer charge (if applicable), plus demand charges (if applicable) based on customer's kW billing demand as defined below. Bills may be subject to a minimum charge based on the monthly customer charge and / or certain monthly or annual demand charges. Bills also include applicable riders, adjustments, surcharges, voltage discounts, and energy credits. Details regarding the specific charges applicable to this service are listed below.

RATE

Customer Charge per Meter per Month \$5.00

Energy Charge per kWh \$0.04716

FEDERAL TAX CREDIT ADJUSTMENT

A 5.34% Federal Tax Credit will be applied to rate components specified in the "Electric Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 4.52%.

N
N
N

FUEL CLAUSE

Bills are subject to the adjustments provided for in the Fuel Clause Rider.

RESOURCE ADJUSTMENT

Bills are subject to the adjustments provided for in the Conservation Improvement Program Adjustment Rider, the State Energy Policy Rate Rider, the Renewable Development Fund Rider, the Transmission Cost Recovery Rider, the Renewable Energy Standard Rider and the Mercury Cost Recovery Rider.

ENVIRONMENTAL IMPROVEMENT RIDER

Bills are subject to the adjustments provided for in the Environmental Improvement Rider.

SURCHARGE

In certain communities, bills are subject to surcharges provided for in a Surcharge Rider.

(Continued on Sheet No. 78.1)

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Order Date:

12-05-18

**STREET LIGHTING SERVICE - CITY OF ST. PAUL
RATE CODE A37**

Section No. 5
26th Revised Sheet No. 80

AVAILABILITY

Available to the City of St. Paul for furnishing, maintaining, and operating certain electrical connections, lines, and appurtenances thereto, and supplying electric current for city street lighting.

DETERMINATION OF CUSTOMER BILLS

Customer bills shall reflect energy charges (if applicable) based on customer's kWh usage, plus a customer charge (if applicable), plus demand charges (if applicable) based on customer's kW billing demand as defined below. Bills may be subject to a minimum charge based on the monthly customer charge and / or certain monthly or annual demand charges. Bills also include applicable riders, adjustments, surcharges, voltage discounts, and energy credits. Details regarding the specific charges applicable to this service are listed below.

RATE

<u>Designation of Lamp</u>	<u>Monthly Rate per Luminaire</u>
100W High Pressure Sodium	\$5.70
150W High Pressure Sodium	\$6.39
250W High Pressure Sodium	\$8.95

FEDERAL TAX CREDIT ADJUSTMENT

A 5.34% Federal Tax Credit will be applied to rate components specified in the "Electric Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 4.52%.

N
N
N

In addition, customer bills under this rate are subject to the following adjustments and/or charges.

FUEL CLAUSE

Bills are subject to the adjustments provided for in the Fuel Clause Rider.

RESOURCE ADJUSTMENT

Bills are subject to the adjustments provided for in the Conservation Improvement Program Adjustment Rider, the State Energy Policy Rate Rider, the Renewable Development Fund Rider, the Transmission Cost Recovery Rider, the Renewable Energy Standard Rider and the Mercury Cost Recovery Rider.

ENVIRONMENTAL IMPROVEMENT RIDER

Bills are subject to the adjustments provided for in the Environmental Improvement Rider.

SURCHARGE

In certain communities, bills are subject to surcharges provided for in a Surcharge Rider.

The following are terms and conditions for service under this tariff.

LATE PAYMENT CHARGE

Any unpaid balance over \$10.00 is subject to a 1.5% late payment charge or \$1.00, whichever is greater, after the date due. The charge may be assessed as provided for in the General Rules and Regulations, Section 3.5.

(Continued on Sheet No. 5-81)

Date Filed:

By: Christopher B. Clark

Effective Date:

President, Northern States Power Company, a Minnesota corporation

Docket No. E,G999/CI-17-895

Order Date: 12-05-18

MINNESOTA ELECTRIC RATE BOOK - MPUC NO. 2

**SMALL MUNICIPAL PUMPING SERVICE
RATE CODE A40**

Section No. 5
30th Revised Sheet No. 85

AVAILABILITY

Available to municipal owned water works and municipal sewage systems for operation of pumping and treatment plants. (Rate schedule is applied separately to each delivery point.)

DETERMINATION OF CUSTOMER BILLS

Customer bills shall reflect energy charges (if applicable) based on customer's kWh usage, plus a customer charge (if applicable), plus demand charges (if applicable) based on customer's kW billing demand as defined below. Bills may be subject to a minimum charge based on the monthly customer charge and / or certain monthly or annual demand charges. Bills also include applicable riders, adjustments, surcharges, voltage discounts, and energy credits. Details regarding the specific charges applicable to this service are listed below.

RATE

	<u>Oct-May</u>	<u>Jun-Sep</u>
Customer Charge per Month	\$10.00	\$10.00
Energy Charge per kWh	\$0.08156	\$0.09728

FEDERAL TAX CREDIT ADJUSTMENT

A 5.34% Federal Tax Credit will be applied to rate components specified in the "Electric Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 4.52%.

N
N
N

In addition, customer bills under this rate are subject to the following adjustments and/or charges.

FUEL CLAUSE

Bills are subject to the adjustments provided for in the Fuel Clause Rider.

RESOURCE ADJUSTMENT

Bills are subject to the adjustments provided for in the Conservation Improvement Program Adjustment Rider, the State Energy Policy Rate Rider, the Renewable Development Fund Rider, the Transmission Cost Recovery Rider, the Renewable Energy Standard Rider and the Mercury Cost Recovery Rider.

ENVIRONMENTAL IMPROVEMENT RIDER

Bills are subject to the adjustments provided for in the Environmental Improvement Rider.

MONTHLY MINIMUM CHARGE

Customer Charge.

SURCHARGE

In certain communities, bills are subject to surcharges provided for in a Surcharge Rider.

LOW INCOME ENERGY DISCOUNT RIDER

Bills are subject to the adjustment provided for in the Low Income Energy Discount Rider.

(Continued on Sheet No. 5-86)

Date Filed:

By: Christopher B. Clark

Effective Date:

President, Northern States Power Company, a Minnesota corporation

Docket No. E,G999/CI-17-895

Order Date: 12-05-18

MUNICIPAL PUMPING SERVICE
RATE CODE A41

Section No. 5
 31st Revised Sheet No. 87

AVAILABILITY

Available to municipal owned water works and municipal sewage systems for operation of pumping and treatment plants. (Rate schedule is applied separately to each delivery point.)

RATE

Customer Charge per Month		\$25.64
	<u>Oct-May</u>	<u>Jun-Sep</u>
Service at Secondary Voltage		
Demand Charge per Month per kW	\$11.00	\$15.54
Energy Charge per kWh		\$0.03577
Energy Charge Credit per Month per kWh		
All kWh in Excess of 400 Hours		\$0.01593
Times the Billing Demand		
	<u>January - December</u>	
Voltage Discounts per Month	<u>Per kW</u>	<u>Per kWh</u>
Primary Voltage	\$0.80	\$0.00108

FEDERAL TAX CREDIT ADJUSTMENT

A 5.34% Federal Tax Credit will be applied to rate components specified in the "Electric Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 4.52%.

N
N
N

In addition, customer bills under this rate are subject to the following adjustments and/or charges.

FUEL CLAUSE

Bills are subject to the adjustments provided for in the Fuel Clause Rider.

RESOURCE ADJUSTMENT

Bills are subject to the adjustments provided for in the Conservation Improvement Program Adjustment Rider, the State Energy Policy Rate Rider, the Renewable Development Fund Rider, the Transmission Cost Recovery Rider, the Renewable Energy Standard Rider and the Mercury Cost Recovery Rider.

ENVIRONMENTAL IMPROVEMENT RIDER

Bills are subject to the adjustments provided for in the Environmental Improvement Rider.

(Continued on Sheet No. 5-88)

Date Filed:	By: Christopher B. Clark	Effective Date:
	President, Northern States Power Company, a Minnesota corporation	
Docket No. E,G999/CI-17-895		Order Date: 12-05-18

Gas

Redline

MINNESOTA GAS RATE BOOK – MPUC NO. 2

**RATE SCHEDULES
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~~4th~~5th Revised Sheet No. TOC

Item Sheet No.

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Date Filed:	03-02-15	By: Christopher B. Clark	Effective Date:	07-10-15
		President, Northern States Power Company, a Minnesota corporation		
Docket No.	G002/M-15-195E,G999/CI-17-895		Order Date:	07-10-15 <u>12-05-18</u>

Northern States Power Company, a Minnesota corporation
Minneapolis, Minnesota 55401

MINNESOTA GAS RATE BOOK - MPUC NO. 2

RESIDENTIAL FIRM SERVICE

Section No. 5

RATE CODE: 101

~~9th~~10th Revised Sheet No. 1

AVAILABILITY

This rate is available to any residential customer, as defined in Class Definitions in Section 4, for domestic use of natural gas service.

DETERMINATION OF CUSTOMER BILLS

Customer bills under this rate are based on the distribution cost and the cost of gas that vary with customer usage determined in Therms, in addition to a monthly minimum charge equal to the monthly customer charge. Details regarding these specific charges are listed below.

DETERMINATION OF COST OF GAS

The billed Cost of Gas is the below Base Cost of Gas for each unit of customer usage determined in Therms adjusted by the Purchased Gas Adjustment as provided for in the Purchased Gas Adjustment Clause. See additional information on the Purchased Gas Adjustment Clause in this section.

MONTHLY MINIMUM CHARGE

Customer Charge as listed below.

RATE

Customer Charge per Month	\$9.00
Distribution Charge per Therm	\$0.185913
Base Cost of Gas per Therm	
April - October	\$0.59611
November - March	\$0.65392

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FEDERAL TAX CREDIT ADJUSTMENT

A 4.40% Federal Tax Credit will be applied to rate components specified in the "Gas Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 3.20%.

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In addition, customer bills under this rate are subject to the following adjustments and/or charges.

(Continued on Sheet No. 5-1.1)

Date Filed:	11-12-09	By:	Judy M. Pifer <u>Christopher B. Clark</u>	Effective Date:	05-01-11
			President, and CEO of Northern States Power Company, a Minnesota corporation		
Docket No.	G002/GR-09-1153E, G999/CI-17-895			Order Date:	12-06-10 <u>12-05-18</u>

MINNESOTA GAS RATE BOOK - MPUC NO. 2

COMMERCIAL FIRM SERVICE

Section No. 5

RATE CODES: SMALL 102 & 108; LARGE 118 & 125

~~9th~~10th Revised Sheet No. 2

AVAILABILITY

This rate is available to any firm commercial or industrial customer as defined in Class Definitions in Section 4 for general use of natural gas service with peak daily demand requirements of less than 500 Therms.

Customer's rate will be based on annual usage:

- Small – less than 6,000 Therms; and
- Large – at least 6,000 Therms.

Customers with peak daily demand requirements of 500 Therms or more must take service under Commercial Demand Billed Service.

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DETERMINATION OF CUSTOMER BILLS

Customer bills under this rate are based on the distribution cost and the cost of gas that vary with customer usage determined in Therms, in addition to a monthly minimum charge equal to the monthly customer charge. Details regarding these specific charges are listed below.

DETERMINATION OF COST OF GAS

The billed Cost of Gas is the below Base Cost of Gas for each unit of customer usage determined in Therms adjusted by the Purchased Gas Adjustment as provided for in the Purchased Gas Adjustment Clause. See additional information on the Purchased Gas Adjustment Clause in this section.

MONTHLY MINIMUM CHARGE

Customer Charge as listed below.

RATE	SMALL	LARGE	
Customer Charge per Month	\$25.00	\$50.00	R
Distribution Charge per Therm	\$0.123310	\$0.123151	R
Base Cost of Gas per Therm			
April - October	\$0.59440	\$0.59440	
November - March	\$0.65221	\$0.65221	

FEDERAL TAX CREDIT ADJUSTMENT

A 4.40% Federal Tax Credit will be applied to rate components specified in the "Gas Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 3.20%.

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N

In addition, customer bills under this rate are subject to the following adjustments and/or charges.

THERM ADJUSTMENT

Customer's Therm usage shall equal their Ccf consumption adjusted to reflect 1,000 Btu per cubic foot, a base pressure of 14.73 PSIA, and a gas temperature of 60 degrees Fahrenheit. For additional information regarding metering and billing adjustments, see section 6.

(Continued on Sheet No. 5-2.1)

Date Filed:	11-12-09	By:	Judy M. Pofer Christopher B. Clark	Effective Date:	05-01-11
			President, and CEO of Northern States Power Company, a Minnesota corporation		
Docket No.	G002/GR-09-1153E,G999/CI-17-			Order Date:	12-06-10
	895				12-05-18

Northern States Power Company, a Minnesota corporation
Minneapolis, Minnesota 55401

MINNESOTA GAS RATE BOOK - MPUC NO. 2

COMMERCIAL DEMAND BILLED SERVICE (Continued)

Section No. 5

RATE CODES: SMALL 119, LARGE 103

~~7th~~^{8th} Revised Sheet No. 3.1

FEDERAL TAX CREDIT ADJUSTMENT

A 4.40% Federal Tax Credit will be applied to rate components specified in the "Gas Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 3.20%.

In addition, customer bills under this rate are subject to the following adjustments and/or charges.

THERM ADJUSTMENT

Customer's Therm usage shall equal their Ccf consumption adjusted to reflect 1,000 Btu per cubic foot, a base pressure of 14.73 PSIA, and a gas temperature of 60 degrees Fahrenheit. For additional information regarding metering and billing adjustments, see section 6.

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(Continued on Sheet No. 5-4)

Date Filed:	11-12-09	By: Judy M. Poyer <u>Christopher B. Clark</u>	Effective Date:	05-01-11
		President, and CEO of Northern States Power Company, a Minnesota corporation		
Docket No.	G002/GR-09- 4153E, G999/CI-17-895		Order Date:	12-06-10 <u>12-05-18</u>

MINNESOTA GAS RATE BOOK - MPUC NO. 2

LARGE FIRM TRANSPORTATION SERVICE (Continued)
RATE CODE 104

Section No. 5
~~9th~~10th Revised Sheet No. 6

RATE (Continued)

Returning to the Fixed Rate. A customer who has been on the flexible rate for at least six months can give the Company notice that in an additional six months customer wishes to return to the fixed rate. The notice is made void if the customer thereafter voluntarily uses an alternate fuel or service for price reasons.

Flexible Rate Exemption. The Company shall not offer or impose the flexible rate in competition with indigenous biomass energy.

Non-Agreement Penalties. If Company and customer cannot agree to a flexible distribution charge and customer nonetheless uses gas, then customer shall be charged the maximum allowable flexible distribution charge, plus all other applicable charges and penalties.

FEDERAL TAX CREDIT ADJUSTMENT

A 4.40% Federal Tax Credit will be applied to rate components specified in the "Gas Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 3.20%.

D
N
N
N

In addition, customer bills under this rate are subject to the following adjustments and/or charges.

THERM ADJUSTMENT

Customer's Therm usage shall equal their Ccf consumption adjusted to reflect 1,000 Btu per cubic foot, a base pressure of 14.73 PSIA, and a gas temperature of 60 degrees Fahrenheit. For additional information regarding metering and billing adjustments, see Section 6.

SUPERCOMPRESSIBILITY ADJUSTMENT

For customers served at 25 PSIG or greater, an adjustment factor or correction device shall be used to correct gas consumption measurements for supercompressibility.

(Continued on Sheet No. 5-6.1)

Date Filed:	11-12-09	By: Judy M. Pefer <u>Christopher B. Clark</u>	Effective Date:	05-01-11
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Docket No.	G002/GR-09-		Order Date:	12-06-10
	<u>4453E, G999/CI-17-895</u>			<u>12-05-18</u>

RATE (Continued)

Flexible Distribution Charge.

Small Volume Company and customer will agree to a price between \$0.009675 and \$0.183033 per Therm.

Medium Volume Company and customer will agree to a price between \$0.003924 and \$0.091100 per Therm.

Large Volume Company and customer will agree to a price between \$0.002934 and \$0.083988 per Therm.

The most recently approved Conservation Cost Recovery Charge (CCRC) will be added to the minimum rate unless the customer has received a Conservation Improvement Program (CIP) exemption. Unless otherwise agreed, a five day notice of price change shall be provided.

Service on the Flexible Rate. Customers are normally served on the fixed rate but will be placed on the flexible rate if: (1) the customer requests flexible rate service, (2) for pricing reasons, the customer uses a non-gas alternate energy supply/service from a supplier not regulated by the Commission, or (3) the customer uses gas from a supplier not regulated by the Commission.

Returning to the Fixed Rate. A customer who has been on the flexible rate for at least six months can give the Company notice that in an additional six months customer wishes to return to the fixed rate. The notice is made void if the customer thereafter voluntarily uses an alternate fuel or service.

Flexible Rate Exemption. The Company shall not offer or impose the flexible rate in competition with indigenous biomass energy.

Non-Agreement Penalties. If Company and customer cannot agree to a flexible distribution charge and customer nonetheless uses gas, then customer shall be charged the maximum allowable flexible distribution charge, plus all other applicable charges and penalties.

FEDERAL TAX CREDIT ADJUSTMENT

A 4.40% Federal Tax Credit will be applied to rate components specified in the "Gas Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 3.20%.

In addition, customer bills under this rate are subject to the following adjustments and/or charges.

THERM ADJUSTMENT

Customer's Therm usage shall equal their Ccf consumption adjusted to reflect 1,000 Btu per cubic foot, a base pressure of 14.73 PSIA, and a gas temperature of 60 degrees Fahrenheit. For additional information regarding metering and billing adjustments, see Section 6.

SUPERCOMPRESSIBILITY ADJUSTMENT

For customers served at 25 PSIG or greater, an adjustment factor or correction device shall be used to correct gas consumption measurements for supercompressibility.

(Continued on Sheet No. 5-11.1)

Date Filed: ~~11-12-09~~ By: ~~Judy M. Pefe~~^{Christopher B. Clark} Effective Date: ~~05-01-14~~
President, ~~and CEO~~ of Northern States Power Company, a Minnesota corporation
Docket No. ~~G002/GR-09-1153E, G999/CI-~~ Order Date: ~~12-06-10~~
~~17-895~~ ~~12-05-18~~

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MINNESOTA GAS RATE BOOK - MPUC NO. 2

INTERRUPTIBLE TRANSPORTATION SERVICE (Continued)
RATE CODES: SMALL 123, MEDIUM 107, LARGE 124

Section No. 5

~~7th~~^{8th} Revised Sheet No. 17

Flexible Distribution Charge

Small Volume Company and customer will agree to a price between \$0.009675 and \$0.183033 per Therm.

Medium Volume Company and customer will agree to a price between \$0.003924 and \$0.091100 per Therm.

Large Volume Company and customer will agree to a price between \$0.002934 and \$0.083988 per Therm.

The most recently approved Conservation Cost Recovery Charge (CCRC) will be added to the minimum rate unless the customer has received a Conservation Improvement Program (CIP) exemption. Unless otherwise agreed, a five day notice of price change shall be provided.

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Service on the Flexible Rate. Customers are normally served on the fixed rate but will be placed on the flexible rate if: (1) the customer requests flexible rate service, (2) for pricing reasons, the customer uses a non-gas alternate energy supply/service from a supplier not regulated by the Commission, or (3) the customer uses gas from a supplier not regulated by the Commission.

Returning to the Fixed Rate. A customer who has been on the flexible rate for at least six months can give the Company notice that in an additional six months customer wishes to return to the fixed rate. The notice is made void if the customer thereafter voluntarily uses an alternate fuel or service for price reasons.

Flexible Rate Exemption. The Company shall not offer or impose the flexible rate in competition with indigenous biomass energy.

Non-Agreement Penalties. If Company and customer cannot agree to a flexible distribution charge and customer nonetheless uses gas, then customer shall be charged the maximum allowable flexible distribution charge, plus all other applicable charges and penalties.

FEDERAL TAX CREDIT ADJUSTMENT

A 4.40% Federal Tax Credit will be applied to rate components specified in the "Gas Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 3.20%.

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In addition, customer bills under this rate are subject to the following adjustments and/or charges.

(Continued on Sheet No. 5-17.1)

Date Filed: ~~11-12-09~~ By: ~~Judy M. Pifer~~Christopher B. Clark Effective Date: ~~05-01-11~~
President ~~and CEO~~ of Northern States Power Company, a Minnesota corporation
Docket No. ~~G002/GR-09-~~ Order Date: ~~12-07-10~~
~~1153E,G999/CI-17-895~~ 12-05-18

MINNESOTA GAS RATE BOOK - MPUC NO. 2

NEGOTIATED TRANSPORTATION SERVICE (Continued)
RATE CODE 114

Section No. 5
~~1st~~2nd Revised Sheet No. 24

RATE

	<u>Interruptible</u>		<u>Firm*</u>	
	<u>Minimum</u>	<u>Maximum</u>	<u>Minimum</u>	<u>Maximum</u>
Customer Charge per Month	\$75.00	\$525.00	\$75.00	\$525.00
Flexible Distribution Charge per Therm	\$0.002934	\$0.083988	\$0.004594	\$0.092332

*Rate includes both demand and commodity cost components.

Company may negotiate customer specific rates within these ranges to compete with customer's bypass cost. The specific charges for service under this classification shall be stated in the Agreement executed with each customer served hereunder.

FEDERAL TAX CREDIT ADJUSTMENT

A 4.40% Federal Tax Credit will be applied to rate components specified in the "Gas Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 3.20%.

N
N
N

In addition, customer bills under this rate are subject to the following adjustments and/or changes.

THERM ADJUSTMENT

Customer's Therm usage shall equal their Ccf consumption adjusted to reflect 1,000 Btu per cubic foot, a base pressure of 14.73 PSIA, and a gas temperature of 60 degrees Fahrenheit. For additional information regarding metering and billing adjustments, see Section 6.

SUPERCOMPRESSIBILITY ADJUSTMENT

For customers served at 25 PSIG or greater, an adjustment factor or correction device shall be used to correct gas consumption measurements for supercompressibility.

RESOURCE ADJUSTMENT

All customer bills under this rate are subject to the adjustment provided for in the Conservation Improvement Program Adjustment Rider, the State Energy Policy Rate Rider and the Gas Utility Infrastructure Cost Rider.

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SURCHARGE

In certain communities, customer bills under this rate are subject to surcharges provided for in the Surcharge Rider. See additional information on the Surcharge Rider in this section.

The following are additional terms and conditions for service under this tariff.

LATE PAYMENT CHARGE

Any unpaid balance over \$10.00 is subject to a 1.5% late payment charge or \$1.00, whichever is greater, after the date due. The charge may be assessed as provided for in Section 6 of the General Rules and Regulations.

(Continued on Sheet No. 5-25)

Date Filed: 08-01-14	By: Christopher B. Clark President, Northern States Power Company, a Minnesota corporation	Effective Date: 02-01-15
Docket No. G002/M-14-336E,G999/CI-17-895		Order Date: 01-27-15 <u>12-05-18</u>

MINNESOTA GAS RATE BOOK - MPUC NO. 2

**SMALL VOLUME FLEX INTERRUPTIBLE TRANSPORTATION
OF CUSTOMER OWNED GAS (CLOSED) (Continued)
RATE CODE 157**

Section No. 5
~~1st~~^{2nd} Revised Sheet No. 30

DETERMINATION OF CUSTOMER BILLS

Customer bills under this rate are based on the distribution cost that varies with customer usage determined in Therms, in addition to a monthly minimum charge equal to the monthly customer charge. Details regarding these specific charges are listed below.

MONTHLY MINIMUM CHARGE

The minimum monthly charge is the customer charge. If mutually agreed, the customer may be subject to a minimum annual commodity quantity at the agreed to distribution rate in lieu of a fixed monthly or annual distribution charge.

RATE

Monthly Customer Charge	\$32.00
Commodity Charge	Negotiated Rate not Less than \$0.05000 per Mcf Negotiated Rate not More than \$2.7678 per Mcf
Default Rates	When the Company and the customer cannot reach a negotiated price agreement, the rate shall be \$2.7678 per Mcf.

FEDERAL TAX CREDIT ADJUSTMENT

A 4.40% Federal Tax Credit will be applied to rate components specified in the "Gas Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 3.20%.

N
N
N

In addition, customer bills under this rate are subject to the following adjustments and/or changes.

THERM ADJUSTMENT

Customer's Therm usage shall equal their Ccf consumption adjusted to reflect 1,000 Btu per cubic foot, a base pressure of 14.73 PSIA, and a gas temperature of 60 degrees Fahrenheit. For additional information regarding metering and billing adjustments, see Section 6.

SUPERCOMPRESSIBILITY ADJUSTMENT

For customers served at 25 PSIG or greater, an adjustment factor or correction device shall be used to correct gas consumption measurements for supercompressibility.

RESOURCE ADJUSTMENT

All customer bills under this rate are subject to the adjustment provided for in the Conservation Improvement Program Adjustment Rider, the State Energy Policy Rate Rider and the Gas Utility Infrastructure Cost Rider.

~~N~~
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SURCHARGE

In certain communities, customer bills under this rate are subject to surcharges provided for in the Surcharge Rider. See additional information on the Surcharge Rider in this section.

(Continued on Sheet No. 5-31)

Date Filed: 08-01-14	By: Christopher B. Clark	Effective Date: 02-01-15
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GAS FEDERAL TAX CREDIT RIDER

Section No. 5
Original Sheet No. 69

AVAILABILITY

The Gas Federal Tax Credit Rider applies to:

Customer Charge
Distribution Charge
Distribution Demand Charge
Flexible Distribution Charge
Flexible Demand Charge
Fixed Distribution Charge
Commodity Charge (Rate Code 157)
Default Rates (Rate Code 157)

The Gas Federal Tax Credit Rider does not apply to:

Base Cost of Gas
Commodity Base Cost of Gas
Demand Base Cost of Gas
Purchased Gas Adjustment (PGA)
Conservation Improvement Program Adjustment Rider
New Area Surcharge
Extension Surcharge Rider
End-User Allocation Rider
State Energy Policy Rate Rider
Gas Utility Infrastructure Cost Rider
Low Income Energy Discounts Rider
Daily Balancing Service Rider
Late Payment Charge
Surcharge Rider 1
Franchise and Other City Fees
Limited Firm Service

RATE

Each rate schedule that the Federal Tax Credit Rider applies to contains the following text:

FEDERAL TAX CREDIT ADJUSTMENT

A 4.40% Federal Tax Credit will be applied to rate components specified in the "Gas Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 3.20%.

Date Filed:

By: Christopher B. Clark
President, Northern States Power Company, a Minnesota corporation

Effective Date:

Docket No. E,G999/CI-17-895

Order Date: 12-05-18

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 11th Revised Sheet No. 1

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(Continued on Sheet No. 1-2)

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	President, Northern States Power Company, a Minnesota corporation	
Docket No. E,G999/CI-17-895		Order Date: 12-05-18

MINNESOTA GAS RATE BOOK – MPUC NO. 2

**RATE SCHEDULES
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MINNESOTA GAS RATE BOOK - MPUC NO. 2

RESIDENTIAL FIRM SERVICE
RATE CODE: 101

Section No. 5
10th Revised Sheet No. 1

AVAILABILITY

This rate is available to any residential customer, as defined in Class Definitions in Section 4, for domestic use of natural gas service.

DETERMINATION OF CUSTOMER BILLS

Customer bills under this rate are based on the distribution cost and the cost of gas that vary with customer usage determined in Therms, in addition to a monthly minimum charge equal to the monthly customer charge. Details regarding these specific charges are listed below.

DETERMINATION OF COST OF GAS

The billed Cost of Gas is the below Base Cost of Gas for each unit of customer usage determined in Therms adjusted by the Purchased Gas Adjustment as provided for in the Purchased Gas Adjustment Clause. See additional information on the Purchased Gas Adjustment Clause in this section.

MONTHLY MINIMUM CHARGE

Customer Charge as listed below.

RATE

Customer Charge per Month	\$9.00
Distribution Charge per Therm	\$0.185913
Base Cost of Gas per Therm	
April - October	\$0.59611
November - March	\$0.65392

FEDERAL TAX CREDIT ADJUSTMENT

A 4.40% Federal Tax Credit will be applied to rate components specified in the "Gas Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 3.20%.

N
N
N

In addition, customer bills under this rate are subject to the following adjustments and/or charges.

(Continued on Sheet No. 5-1.1)

Date Filed:	By: Christopher B. Clark	Effective Date:
	President, Northern States Power Company, a Minnesota corporation	
Docket No. E,G999/CI-17-895		Order Date: 12-05-18

COMMERCIAL FIRM SERVICE
RATE CODES: SMALL 102 & 108; LARGE 118 & 125

Section No. 5
10th Revised Sheet No. 2

AVAILABILITY

This rate is available to any firm commercial or industrial customer as defined in Class Definitions in Section 4 for general use of natural gas service with peak daily demand requirements of less than 500 Therms.

Customer's rate will be based on annual usage:

- Small – less than 6,000 Therms; and
- Large – at least 6,000 Therms.

Customers with peak daily demand requirements of 500 Therms or more must take service under Commercial Demand Billed Service.

DETERMINATION OF CUSTOMER BILLS

Customer bills under this rate are based on the distribution cost and the cost of gas that vary with customer usage determined in Therms, in addition to a monthly minimum charge equal to the monthly customer charge. Details regarding these specific charges are listed below.

DETERMINATION OF COST OF GAS

The billed Cost of Gas is the below Base Cost of Gas for each unit of customer usage determined in Therms adjusted by the Purchased Gas Adjustment as provided for in the Purchased Gas Adjustment Clause. See additional information on the Purchased Gas Adjustment Clause in this section.

MONTHLY MINIMUM CHARGE

Customer Charge as listed below.

RATE	SMALL	LARGE
Customer Charge per Month	\$25.00	\$50.00
Distribution Charge per Therm	\$0.123310	\$0.123151
Base Cost of Gas per Therm		
April - October	\$0.59440	\$0.59440
November - March	\$0.65221	\$0.65221

FEDERAL TAX CREDIT ADJUSTMENT

A 4.40% Federal Tax Credit will be applied to rate components specified in the "Gas Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 3.20%.

N
N
N

In addition, customer bills under this rate are subject to the following adjustments and/or charges.

THERM ADJUSTMENT

Customer's Therm usage shall equal their Ccf consumption adjusted to reflect 1,000 Btu per cubic foot, a base pressure of 14.73 PSIA, and a gas temperature of 60 degrees Fahrenheit. For additional information regarding metering and billing adjustments, see section 6.

(Continued on Sheet No. 5-2.1)

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Docket No. E,G999/CI-17-895 Order Date: 12-05-18

Northern States Power Company, a Minnesota corporation
Minneapolis, Minnesota 55401

MINNESOTA GAS RATE BOOK - MPUC NO. 2

COMMERCIAL DEMAND BILLED SERVICE (Continued)
RATE CODES: SMALL 119, LARGE 103

Section No. 5
8th Revised Sheet No. 3.1

FEDERAL TAX CREDIT ADJUSTMENT

A 4.40% Federal Tax Credit will be applied to rate components specified in the "Gas Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 3.20%.

In addition, customer bills under this rate are subject to the following adjustments and/or charges.

THERM ADJUSTMENT

Customer's Therm usage shall equal their Ccf consumption adjusted to reflect 1,000 Btu per cubic foot, a base pressure of 14.73 PSIA, and a gas temperature of 60 degrees Fahrenheit. For additional information regarding metering and billing adjustments, see section 6.

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(Continued on Sheet No. 5-4)

Date Filed:	By: Christopher B. Clark	Effective Date:
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MINNESOTA GAS RATE BOOK - MPUC NO. 2

LARGE FIRM TRANSPORTATION SERVICE (Continued)
RATE CODE 104

Section No. 5
10th Revised Sheet No. 6

RATE (Continued)

Returning to the Fixed Rate. A customer who has been on the flexible rate for at least six months can give the Company notice that in an additional six months customer wishes to return to the fixed rate. The notice is made void if the customer thereafter voluntarily uses an alternate fuel or service for price reasons.

Flexible Rate Exemption. The Company shall not offer or impose the flexible rate in competition with indigenous biomass energy.

Non-Agreement Penalties. If Company and customer cannot agree to a flexible distribution charge and customer nonetheless uses gas, then customer shall be charged the maximum allowable flexible distribution charge, plus all other applicable charges and penalties.

FEDERAL TAX CREDIT ADJUSTMENT

A 4.40% Federal Tax Credit will be applied to rate components specified in the "Gas Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 3.20%.

N
N
N

In addition, customer bills under this rate are subject to the following adjustments and/or charges.

THERM ADJUSTMENT

Customer's Therm usage shall equal their Ccf consumption adjusted to reflect 1,000 Btu per cubic foot, a base pressure of 14.73 PSIA, and a gas temperature of 60 degrees Fahrenheit. For additional information regarding metering and billing adjustments, see Section 6.

SUPERCOMPRESSIBILITY ADJUSTMENT

For customers served at 25 PSIG or greater, an adjustment factor or correction device shall be used to correct gas consumption measurements for supercompressibility.

(Continued on Sheet No. 5-6.1)

Date Filed:

By: Christopher B. Clark

Effective Date:

President, Northern States Power Company, a Minnesota corporation

Docket No. E,G999/CI-17-895

Order Date:

12-05-18

RATE (Continued)

Flexible Distribution Charge.

Small Volume Company and customer will agree to a price between \$0.009675 and \$0.183033 per Therm.

Medium Volume Company and customer will agree to a price between \$0.003924 and \$0.091100 per Therm.

Large Volume Company and customer will agree to a price between \$0.002934 and \$0.083988 per Therm.

The most recently approved Conservation Cost Recovery Charge (CCRC) will be added to the minimum rate unless the customer has received a Conservation Improvement Program (CIP) exemption. Unless otherwise agreed, a five day notice of price change shall be provided.

Service on the Flexible Rate. Customers are normally served on the fixed rate but will be placed on the flexible rate if: (1) the customer requests flexible rate service, (2) for pricing reasons, the customer uses a non-gas alternate energy supply/service from a supplier not regulated by the Commission, or (3) the customer uses gas from a supplier not regulated by the Commission.

Returning to the Fixed Rate. A customer who has been on the flexible rate for at least six months can give the Company notice that in an additional six months customer wishes to return to the fixed rate. The notice is made void if the customer thereafter voluntarily uses an alternate fuel or service.

Flexible Rate Exemption. The Company shall not offer or impose the flexible rate in competition with indigenous biomass energy.

Non-Agreement Penalties. If Company and customer cannot agree to a flexible distribution charge and customer nonetheless uses gas, then customer shall be charged the maximum allowable flexible distribution charge, plus all other applicable charges and penalties.

FEDERAL TAX CREDIT ADJUSTMENT

A 4.40% Federal Tax Credit will be applied to rate components specified in the "Gas Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 3.20%.

N
N
N

In addition, customer bills under this rate are subject to the following adjustments and/or charges.

THERM ADJUSTMENT

Customer's Therm usage shall equal their Ccf consumption adjusted to reflect 1,000 Btu per cubic foot, a base pressure of 14.73 PSIA, and a gas temperature of 60 degrees Fahrenheit. For additional information regarding metering and billing adjustments, see Section 6.

SUPERCOMPRESSIBILITY ADJUSTMENT

For customers served at 25 PSIG or greater, an adjustment factor or correction device shall be used to correct gas consumption measurements for supercompressibility.

(Continued on Sheet No. 5-11.1)

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Docket No. E,G999/C1-17-895 Order Date: 12-05-18

Flexible Distribution Charge

Small Volume Company and customer will agree to a price between \$0.009675 and \$0.183033 per Therm.

Medium Volume Company and customer will agree to a price between \$0.003924 and \$0.091100 per Therm.

Large Volume Company and customer will agree to a price between \$0.002934 and \$0.083988 per Therm.

The most recently approved Conservation Cost Recovery Charge (CCRC) will be added to the minimum rate unless the customer has received a Conservation Improvement Program (CIP) exemption. Unless otherwise agreed, a five day notice of price change shall be provided.

Service on the Flexible Rate. Customers are normally served on the fixed rate but will be placed on the flexible rate if: (1) the customer requests flexible rate service, (2) for pricing reasons, the customer uses a non-gas alternate energy supply/service from a supplier not regulated by the Commission, or (3) the customer uses gas from a supplier not regulated by the Commission.

Returning to the Fixed Rate. A customer who has been on the flexible rate for at least six months can give the Company notice that in an additional six months customer wishes to return to the fixed rate. The notice is made void if the customer thereafter voluntarily uses an alternate fuel or service for price reasons.

Flexible Rate Exemption. The Company shall not offer or impose the flexible rate in competition with indigenous biomass energy.

Non-Agreement Penalties. If Company and customer cannot agree to a flexible distribution charge and customer nonetheless uses gas, then customer shall be charged the maximum allowable flexible distribution charge, plus all other applicable charges and penalties.

FEDERAL TAX CREDIT ADJUSTMENT

A 4.40% Federal Tax Credit will be applied to rate components specified in the "Gas Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 3.20%.

N
N
N

In addition, customer bills under this rate are subject to the following adjustments and/or charges.

(Continued on Sheet No. 5-17.1)

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By: Christopher B. Clark

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President, Northern States Power Company, a Minnesota corporation

Docket No. E,G999/CI-17-895

Order Date:

12-05-18

MINNESOTA GAS RATE BOOK - MPUC NO. 2

NEGOTIATED TRANSPORTATION SERVICE (Continued)
RATE CODE 114

Section No. 5
 2nd Revised Sheet No. 24

RATE

	<u>Interruptible</u>		<u>Firm*</u>	
	<u>Minimum</u>	<u>Maximum</u>	<u>Minimum</u>	<u>Maximum</u>
Customer Charge per Month	\$75.00	\$525.00	\$75.00	\$525.00
Flexible Distribution Charge per Therm	\$0.002934	\$0.083988	\$0.004594	\$0.092332

*Rate includes both demand and commodity cost components.

Company may negotiate customer specific rates within these ranges to compete with customer's bypass cost. The specific charges for service under this classification shall be stated in the Agreement executed with each customer served hereunder.

FEDERAL TAX CREDIT ADJUSTMENT

A 4.40% Federal Tax Credit will be applied to rate components specified in the "Gas Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 3.20%.

N
 N
 N

In addition, customer bills under this rate are subject to the following adjustments and/or changes.

THERM ADJUSTMENT

Customer's Therm usage shall equal their Ccf consumption adjusted to reflect 1,000 Btu per cubic foot, a base pressure of 14.73 PSIA, and a gas temperature of 60 degrees Fahrenheit. For additional information regarding metering and billing adjustments, see Section 6.

SUPERCOMPRESSIBILITY ADJUSTMENT

For customers served at 25 PSIG or greater, an adjustment factor or correction device shall be used to correct gas consumption measurements for supercompressibility.

RESOURCE ADJUSTMENT

All customer bills under this rate are subject to the adjustment provided for in the Conservation Improvement Program Adjustment Rider, the State Energy Policy Rate Rider and the Gas Utility Infrastructure Cost Rider.

SURCHARGE

In certain communities, customer bills under this rate are subject to surcharges provided for in the Surcharge Rider. See additional information on the Surcharge Rider in this section.

The following are additional terms and conditions for service under this tariff.

LATE PAYMENT CHARGE

Any unpaid balance over \$10.00 is subject to a 1.5% late payment charge or \$1.00, whichever is greater, after the date due. The charge may be assessed as provided for in Section 6 of the General Rules and Regulations.

(Continued on Sheet No. 5-25)

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Docket No. E,G999/CI-17-895		Order Date: 12-05-18

MINNESOTA GAS RATE BOOK - MPUC NO. 2

**SMALL VOLUME FLEX INTERRUPTIBLE TRANSPORTATION
OF CUSTOMER OWNED GAS (CLOSED) (Continued)
RATE CODE 157**

Section No. 5
2nd Revised Sheet No. 30

DETERMINATION OF CUSTOMER BILLS

Customer bills under this rate are based on the distribution cost that varies with customer usage determined in Terms, in addition to a monthly minimum charge equal to the monthly customer charge. Details regarding these specific charges are listed below.

MONTHLY MINIMUM CHARGE

The minimum monthly charge is the customer charge. If mutually agreed, the customer may be subject to a minimum annual commodity quantity at the agreed to distribution rate in lieu of a fixed monthly or annual distribution charge.

RATE

Monthly Customer Charge	\$32.00
Commodity Charge	Negotiated Rate not Less than \$0.05000 per Mcf Negotiated Rate not More than \$2.7678 per Mcf
Default Rates	When the Company and the customer cannot reach a negotiated price agreement, the rate shall be \$2.7678 per Mcf.

FEDERAL TAX CREDIT ADJUSTMENT

A 4.40% Federal Tax Credit will be applied to rate components specified in the "Gas Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 3.20%.

N
N
N

In addition, customer bills under this rate are subject to the following adjustments and/or changes.

THERM ADJUSTMENT

Customer's Therm usage shall equal their Ccf consumption adjusted to reflect 1,000 Btu per cubic foot, a base pressure of 14.73 PSIA, and a gas temperature of 60 degrees Fahrenheit. For additional information regarding metering and billing adjustments, see Section 6.

SUPERCOMPRESSIBILITY ADJUSTMENT

For customers served at 25 PSIG or greater, an adjustment factor or correction device shall be used to correct gas consumption measurements for supercompressibility.

RESOURCE ADJUSTMENT

All customer bills under this rate are subject to the adjustment provided for in the Conservation Improvement Program Adjustment Rider, the State Energy Policy Rate Rider and the Gas Utility Infrastructure Cost Rider.

SURCHARGE

In certain communities, customer bills under this rate are subject to surcharges provided for in the Surcharge Rider. See additional information on the Surcharge Rider in this section.

(Continued on Sheet No. 5-31)

GAS FEDERAL TAX CREDIT RIDER

Section No. 5
Original Sheet No. 69

AVAILABILITY

The Gas Federal Tax Credit Rider applies to:

- Customer, Charge
- Distribution Charge
- Distribution Demand Charge
- Flexible Distribution Charge
- Flexible Demand Charge
- Fixed Distribution Charge
- Commodity Charge (Rate Code 157)
- Default Rates (Rate Code 157)

The Gas Federal Tax Credit Rider does not apply to:

- Base Cost of Gas
- Commodity Base Cost of Gas
- Demand Base Cost of Gas
- Purchased Gas Adjustment (PGA)
- Conservation Improvement Program Adjustment Rider
- New Area Surcharge
- Extension Surcharge Rider
- End-User Allocation Rider
- State Energy Policy Rate Rider
- Gas Utility Infrastructure Cost Rider
- Low Income Energy Discounts Rider
- Daily Balancing Service Rider
- Late Payment Charge
- Surcharge Rider 1
- Franchise and Other City Fees
- Limited Firm Service

RATE

Each rate schedule that the Federal Tax Credit Rider applies to contains the following text:

FEDERAL TAX CREDIT ADJUSTMENT

A 4.40% Federal Tax Credit will be applied to rate components specified in the "Gas Federal Tax Credit Rider" to service provided beginning March 1, 2019. Beginning January 1, 2020, the credit will be 3.20%.

N
N

Northern States Power Company-Minnesota
 Minnesota Electric Jurisdiction - TCJA
 Derivation of Rider Credit Factor

	<i>A</i>	<i>B</i>	<i>C</i> <i>A + B</i>	<i>D</i>	<i>E</i> <i>B - D</i>	<i>F</i> <i>C - D</i>
	Summer	Winter	Year	January and February	Winter less Jan & Feb	March through December
(1) MWH Sales	11,116,994	19,161,787	30,278,781	4,937,131	14,224,656	25,341,650
(2) Winter Sales Allocation		100.000%		25.766%	74.234%	
(3) Bills	5,077,949	10,155,099	15,233,048	2,531,302	7,623,797	12,701,746
(4) Winter Bill Allocation		100.000%		24.926%	75.074%	
Base Revenue (\$1,000's)				<i>B(5) × D(2)</i>	<i>B(5) × E(2)</i>	
(5) No Customer Charges	\$881,207	\$1,311,084	\$2,192,291	\$337,807	\$973,277	\$1,854,483
(6) Customer Charges	\$48,037	\$96,056	\$144,093	\$23,943	\$72,113	\$120,150
(7) Total	\$929,243	\$1,407,140	\$2,336,384	\$361,751	\$1,045,390	\$1,974,633
(8) Annual Base Revenue Reduction ^(a)			\$105,511			\$105,511
(9) 2019 Base Revenue Credit Factor					<i>(8) / (7)</i>	5.34%
(10) 2020 Base Revenue Credit Factor			<i>(8) / (7)</i>	4.52%		

(a) Attachment 1

Northern States Power Company
 Gas Utility - State of Minnesota
Minnesota Federal Tax Credit Rider - 2020

<u>Class</u>	<u>Item</u>	<u>Unit</u>	<u>Quantity</u>	<u>Unit Margin</u>	<u>Current Margin</u>	<u>Federal Tax Credit Factor</u>	<u>Federal Tax Credit</u>
Residential	Cust	Bill	5,126,830	\$9.00	\$46,141,470		
	<u>Comm</u>	<u>Thm</u>	<u>370,941,222</u>	<u>\$0.185913</u>	<u>\$68,962,795</u>		
	Total				\$115,104,265	-3.20%	-\$3,686,884
Sm Comm	Cust	Bill	301,383	\$25.00	\$7,534,575		
	<u>Comm</u>	<u>Thm</u>	<u>60,931,516</u>	<u>\$0.123310</u>	<u>\$7,513,465</u>		
	Total				\$15,048,040	-3.20%	-\$482,001
Lg Comm	Cust	Bill	120,494	\$50.00	\$6,024,700		
	<u>Comm</u>	<u>Thm</u>	<u>156,531,367</u>	<u>\$0.123151</u>	<u>\$19,276,994</u>		
	Total				\$25,301,694	-3.20%	-\$810,434
Sm Demand	Cust	Bill	156	\$150.00	\$23,400		
	Dmd	Thm	105,410	\$0.809470	\$85,326		
	<u>Comm</u>	<u>Thm</u>	<u>929,674</u>	<u>\$0.047512</u>	<u>\$44,171</u>		
	Total				\$152,897	-3.20%	-\$4,897
Lg Demand	Cust	Bill	1,512	\$275.00	\$415,800		
	Dmd	Thm	3,170,874	\$0.809470	\$2,566,727		
	<u>Comm</u>	<u>Thm</u>	<u>28,977,325</u>	<u>\$0.047512</u>	<u>\$1,376,771</u>		
	Total				\$4,359,298	-3.20%	-\$139,632
Sm Inter	Cust	Bill	3,220	\$145.00	\$466,900		
	<u>Comm</u>	<u>Thm</u>	<u>21,386,732</u>	<u>\$0.096354</u>	<u>\$2,060,697</u>		
	Total				\$2,527,597	-3.20%	-\$80,961
Med Inter	Cust	Bill	1,164	\$300.00	\$349,200		
	Comm	Thm	55,120,279	\$0.047512	\$2,618,875		
	<u>Comm - gen</u>	<u>Thm</u>	<u>344,545</u>	<u>\$0.043520</u>	<u>\$14,995</u>		
	Total				\$2,983,070	-3.20%	-\$95,550
Lg Inter	Cust	Bill	36	\$450.00	\$16,200		
	Comm	Thm	28,985,530	\$0.043461	\$1,259,740		
	Total				\$1,275,940	-3.20%	-\$40,869
Lg Trans	Cust	Bill	132	\$300.00	\$39,600		
	Dmd	Thm	404,100	\$0.809470	\$327,107		
	Dmd	Thm	23,040,000	\$0.159304	\$3,670,364		
	Comm	Thm	5,464,920	\$0.047512	\$259,649		
	<u>Comm</u>	<u>Thm</u>	<u>206,762,147</u>	<u>\$0.006094</u>	<u>\$1,260,009</u>		
	Total				\$5,556,729	-3.20%	-\$177,987
Sm Inter Tran	Cust	Bill	0	\$170.00	\$0		
	<u>Comm</u>	<u>Thm</u>	<u>0</u>	<u>\$0.096354</u>	<u>\$0</u>		
	Total				\$0	-3.20%	\$0
Med Inter Tran	Cust	Bill	180	\$325.00	\$58,500		
	<u>Comm</u>	<u>Thm</u>	<u>43,538,750</u>	<u>\$0.047512</u>	<u>\$2,068,613</u>		
	Total				\$2,127,113	-3.20%	-\$68,133
Negotiated Tran	Cust	Bill	36	\$300.00	\$10,800		
	Comm	Thm	73,695,290	\$0.01645	\$1,212,288		
	<u>CIP Exem</u>	<u>Thm</u>	<u>0</u>	<u>\$0.00000</u>	<u>\$0</u>		
	Total				\$1,223,088	-3.20%	-\$39,177
Total 2020 Federal Tax Credits	N / A	N / A	N / A	N / A	\$175,659,731	-3.20%	-\$5,626,525

Northern States Power Company
 Gas Utility - State of Minnesota
Minnesota Federal Tax Credit Rider - 2019 March through December

Class	Item	Unit	Quantity	Unit Margin	Current Margin	Federal Tax Credit Factor	Federal Tax Credit
Residential	Cust	Bill	4,272,992	\$9.00	\$38,456,928		
	Comm	Thm	<u>239,058,103</u>	<u>\$0.185913</u>	<u>\$44,444,009</u>		
	Total				\$82,900,937	-4.40%	-\$3,644,216
Sm Comm	Cust	Bill	251,075	\$25.00	\$6,276,875		
	Comm	Thm	<u>37,176,467</u>	<u>\$0.123310</u>	<u>\$4,584,230</u>		
	Total				\$10,861,105	-4.40%	-\$477,440
Lg Comm	Cust	Bill	100,514	\$50.00	\$5,025,700		
	Comm	Thm	<u>105,907,023</u>	<u>\$0.123151</u>	<u>\$13,042,556</u>		
	Total				\$18,068,256	-4.40%	-\$794,257
Sm Demand	Cust	Bill	130	\$150.00	\$19,500		
	Dmd	Thm	87,842	\$0.809470	\$71,105		
	Comm	Thm	<u>694,889</u>	<u>\$0.047512</u>	<u>\$33,016</u>		
	Total				\$123,621	-4.40%	-\$5,434
Lg Demand	Cust	Bill	1,260	\$275.00	\$346,500		
	Dmd	Thm	2,642,395	\$0.809470	\$2,138,939		
	Comm	Thm	<u>21,444,072</u>	<u>\$0.047512</u>	<u>\$1,018,851</u>		
	Total				\$3,504,290	-4.40%	-\$154,044
Sm Inter	Cust	Bill	2,679	\$145.00	\$388,455		
	Comm	Thm	<u>14,886,087</u>	<u>\$0.096354</u>	<u>\$1,434,334</u>		
	Total				\$1,822,789	-4.40%	-\$80,127
Med Inter	Cust	Bill	970	\$300.00	\$291,000		
	Comm	Thm	42,056,728	\$0.047512	\$1,998,199		
	Comm - gen	Thm	<u>301,807</u>	<u>\$0.043610</u>	<u>\$13,162</u>		
	Total				\$2,302,361	-4.40%	-\$101,209
Lg Inter	Cust	Bill	30	\$450.00	\$13,500		
	Comm	Thm	22,282,799	\$0.043461	\$968,433		
	Total				\$981,933	-4.40%	-\$43,164
Lg Trans	Cust	Bill	110	\$300.00	\$33,000		
	Dmd	Thm	336,750	\$0.809470	\$272,589		
	Dmd	Thm	19,200,000	\$0.159304	\$3,058,637		
	Comm	Thm	4,404,160	\$0.047512	\$209,250		
	Comm	Thm	<u>181,557,878</u>	<u>\$0.006094</u>	<u>\$1,106,414</u>		
	Total				\$4,679,890	-4.40%	-\$205,722
Sm Inter Tran	Cust	Bill	0	\$170.00	\$0		
	Comm	Thm	<u>0</u>	<u>\$0.096354</u>	<u>\$0</u>		
	Total				\$0	-4.40%	\$0
Med Inter Tran	Cust	Bill	150	\$325.00	\$48,750		
	Comm	Thm	<u>35,537,690</u>	<u>\$0.047512</u>	<u>\$1,688,467</u>		
	Total				\$1,737,217	-4.40%	-\$76,366
Negotiated Tran	Cust	Bill	30	\$300.00	\$9,000		
	Comm	Thm	61,055,240	\$0.01645	\$1,004,359		
	CIP Exem	Thm	<u>0</u>	<u>\$0.00000</u>	<u>\$0</u>		
	Total				\$1,013,359	-4.40%	-\$44,546
Total 2019 March through December Federal Tax Credits	N / A	N / A	N / A	N / A	\$127,995,758	-4.40%	-\$5,626,525

2019 TCJA Rate Reduction Customer Notice

Electric and Gas Rate Reductions

Effective March 2019

On December 5, 2018, the Minnesota Public Utilities Commission ordered Xcel Energy to adjust electric and natural gas base rates to reflect the reduction in federal taxes due to the Federal Tax Cuts and Job Act. Effective March 2019, your bill will include a monthly credit for this federal tax change. If you receive electric and natural gas service from Xcel Energy, you will see separate credits for each service on your bill. Monthly credits will be in effect until the federal tax changes are incorporated into future base rates.

Electric Tax Credit

The total electric rate decrease for the year 2019 is \$105.5 million. Customer bills will show this annual decrease as an "Elec Fed Tax Cut Credit" rate adjustment applied during the ten months of March through December 2019, as a 5.34 percent credit to base rate charges. Base rates do not include Fuel Cost and Resource Adjustment charges.

The estimated total year 2019 tax credits by type of customer and typical kWh electric usage are:

Customer type	Monthly kWh	Estimated Total 2019 credit
Residential	600	\$35.90
Small General	1,000	\$52.25
General	20,000	\$737.90
General Time-of-Day	120,000	\$4,320.72

Natural Gas Tax Credit

The total natural gas rate decrease for the year 2019 is \$5.6 million. Customer bills will show this annual decrease as a “Gas Fed Tax Cut Credit” rate adjustment applied during the ten months of March through December 2019, as a 4.4 percent credit to base rate charges. Base rate charges include non-gas costs.

The estimated total year 2019 tax credits by type of customer and typical therm gas usage are:

Customer Type	Monthly Therm Usage*	Estimated Total 2019 Credit
Residential	55	\$8.38
Commercial & Industrial	470	\$40.71
Interruptible	22,000	\$621.04
Transport	975,000	\$11,271.02

* Avg Monthly Usage Mar19-Dec19

Northern Sates Power Company
 Electric Utility - State of Minnesota

Minnesota TCJA and 2016-2017 AIP Refunds

2018 TCJA Refund	\$132,964,558
2016 AIP Refund	\$1,278,656
<u>2017 AIP Refund</u>	<u>\$1,957,622</u>
Total Refund	\$136,200,836

	2017 Revenue		kWh Sales Dec 2017 - Nov 2018	Calculated Refund Factor	Estimated Average		
	Ordered	Refund			Customers	Estimated Average	
	<u>Revenue (\$000) ¹</u>	<u>Allocator</u>			<u>Allocation</u>	<u>Refund per Customer</u>	
Residential	\$1,157,207	36.74%	\$50,034,626	8,929,724,573	0.00560315	1,150,763	\$43.48
Commercial Non Demand	\$110,610	3.51%	\$4,782,503	886,507,400	0.00539477	86,257	\$55.44
Commercial & Industrial Demand	\$1,854,023	58.86%	\$80,163,132	20,511,266,283	0.00390825	48,034	\$1,668.89
<u>Lighting</u>	<u>\$28,230</u>	<u>0.90%</u>	<u>\$1,220,575</u>	<u>141,356,174</u>	0.00863475	<u>27,351</u>	\$44.63
Total	\$3,150,070	100.00%	\$136,200,836	30,468,854,430		1,312,404	

¹ Final Ordered Revenues Docket No. E002/GR-15-826

Northern States Power Company
 Gas Utility - State of Minnesota
Minnesota Federal Tax Refund
 Summary

Docket No. E,G999/CI-17-895
 MN TCJA Compliance Filing, Jan. 4, 2019
 Attachment I, Page 1 of 1

Total MN Gas Federal Tax Refund \$5,626,525

Customer Class	2010	Revenue		Therm Sales	Calculated	Estimate Average	Estimated Average
	Ordered	Refund	Tax Refund		Refund Factor	Customers	
	Revenue¹	Allocator	Allocation	Dec 2017 - Nov 2018	(\$/Therm)	Dec 2017 - Nov 2018	Refund per Customer
Residential	\$108,021,110	67.224%	\$3,782,395	404,810,191	\$0.00934	423,774	\$8.93
Commercial & Industrial	\$37,537,749	23.361%	\$1,314,397	267,491,868	\$0.00491	35,077	\$37.47
Interruptible	\$9,082,228	5.652%	\$318,017	112,634,191	\$0.00282	372	\$853.93
<u>Transport</u>	<u>\$6,046,375</u>	<u>3.763%</u>	<u>\$211,716</u>	<u>377,950,380</u>	<u>\$0.00056</u>	<u>29</u>	<u>\$7,321.59</u>
Total	\$160,687,462	100.000%	\$5,626,525	1,162,886,630		459,252	

¹ Commission ordered non-gas revenue in Docket No. G002/GR-09-1153

CERTIFICATE OF SERVICE

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

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

xx electronic filing

DOCKET E,G999/CI-17-895

Dated this 4th day of January 2019

/s/

Paget Pengelly
Regulatory Administrator

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