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June 5, 2026

VIA EDOCKETS

Sasha Bergman
Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
St. Paul, MN 55101

Re: *In the Matter of the Application of Xcel Energy for Authority to Increase Rates for Electric Service in Minnesota*
Docket No. E-002/GR-24-320

Dear Ms. Bergman:

I write on behalf of the Minnesota Department of Commerce to briefly clarify the agency's position and preferred decision options on a few issues:

Prepaid Pension

The briefing papers thoroughly address the Department's testimony regarding prepaid pension. This testimony, however, is generally only applicable to the Department's alternative recommendation. The Department's primary position—that Xcel is only entitled to a return on a speculative, future interest in the prepaid pension asset—is instead based on a legal argument made in briefing and exceptions.¹ Consistent with its legal position, the Department recommends that the Commission adopt the following decision option:

1006a. ~~Deny~~ Permit Xcel to earn a return on \$1,000 of rate base reflecting the Company's request to earn a return on the nominal future interest in the prepaid pension asset. (Department)

Riverside Plant Outage

While the Department continues to believe that a contested case is appropriate to evaluate the prudence of Xcel's actions in connection with the Riverside Plant outage, the Department recommends that the proceeding be delayed until the facility returns to service:

¹ See DOC Arguments & Exceptions at 11– 15; DOC Initial Br. at 61–63.

- 1017a. [Within 90 days of Riverside's return to service,](#) refer the Riverside outage matter to the Court of Administrative Hearings for a contested case hearing to evaluate:
- A. whether Xcel was prudent in its actions [including its maintenance of the Riverside plant and the cause of the plant outage,](#) ~~and O&M costs associated with the Riverside outage were reasonably and prudently incurred,~~
 - B. the impact on energy replacements costs in fuel clause filings, and
 - C. the determination and treatment of future lost planning resource auction capacity revenues via the capacity tracker due to the outage. (Department)

Base Pay

The Department offers several clarifications in connection with the base pay issue. To start, Decision Options 1043 and 1044 should be clarified because the 2025 test year reflects a 3.8% increase over 2024 actual base pay spending and the 2026 test year reflects another 0.8% increase—not 3% as the decision options suggest. The Commission should also adopt new Decision Option 1046a requiring Xcel to include additional total rewards program details in future rate case applications. Last, the Department recommends that Decision Options 1047 and 1048 be revised to clarify that the FTE counts should be on an electrical jurisdictional basis.

- 1043. Approve Xcel's proposed base pay increase of \$367.29 million and \$370.33 million, ~~or a three percent (3%) increase~~ for 2025 and 2026 test years, respectively. (Xcel, ALJ)
- 1044. Deny Xcel's proposed base pay increase of \$367.3 million and \$370.33million, ~~or a three percent (3%)~~ for 2025 and 2026 test years, respectively. (Department).
- [1046a. Require Xcel to include a schedule of its total rewards program, including base pay on a Minnesota electric jurisdictional basis.](#)
- 1047. Require Xcel to include an FTE count on a Minnesota [electric](#) jurisdictional basis for its next rate case to assist in the review of future base pay recovery requests. (Department Alternative)
- 1048. Deny the request to have Xcel include an FTE count on a Minnesota [electric](#) jurisdictional basis for its next rate case to assist in the review of future base pay recovery requests. (Xcel, ALJ)

Annual Incentive Plan

The Department recommends that the Commission revise Decision Option 1053 to reflect the difference between a 15% AIP cap (\$3,426,679) and Xcel's proposed 20% AIP cap (\$2,172,576) as shown below:

1053. Authorize Xcel to recover AIP expense based on a 15% individual cap and a 100% target level payout. Reduce Xcel's proposed AIP expense by adjustment of MN Jurisdictional annual incentive plan expense of ~~\$3,426,679~~ 1,254,103 and ~~\$3,532,571~~ 1,293,290 for 2025 test year and 2026 plan year. (Department, XLI, ALJ)

Executive Compensation

The Department primarily recommends that the Commission deny any cost recovery for top ten highest-paid executive compensation expenses. In the alternative, the Department recommends limiting recovery to 50% of the Minnesota electric jurisdictional amount:

1060a. Limit ratepayer recovery of compensation for the ten highest-paid executives to a maximum of 50% of the Minnesota electric jurisdictional amount, after applying the outcome of other compensation and benefit-related decisions (e.g., AIP cap, LTI decisions). (Department alternative)

Miscellaneous Benefit, Life, and Long-Term Disability (LTD) Expenses

The Judge recommended a modification to the Department's adjustment for Miscellaneous Benefit, Life, and LTD expenses based on an escalation of the 2024 actuals. The Department does not take exception to this recommendation as reflected in new Decision Option 1067a below:

1067a. Accept the ALJ's modification to the Department's recommended adjustment by allowing Xcel to recover Miscellaneous Benefit, Life, and LTD expense at a level set by applying the Department's proposed methodology and inflation factor to the 2024 actual expenses rather than the Department's suggested average of actual expenses from 2022 through 2024. This methodology results in an adjustment amount of \$485,714 and \$422,718 to Xcel's proposed Miscellaneous Benefit, Life, and LTD expenses for the 2025 test year and 2025 plan year. (Department, ALJ)

Property Tax True-Up

The Department originally recommended a 5% property tax surcharge cap. During the proceeding, the Department decided to no longer pursue this recommendation.² The Judge,

² Ex. DOC-24 at 4–5 (Jones Surrebuttal).

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however, adopted the recommendation in his report. Decision Option 1095 should be revised to clarify the Department's current position:

1095. Deny Xcel recovery of property tax expense that exceeds five percent (5%) of the Commission approved amounts for the Multi-Year Rate Plan.
(~~Department~~, ALJ)

By copy of this letter, all parties have been served. A declaration of service is also enclosed. Thank you for your attention to this matter. The Department looks forward to discussing these issues, among others, with Commissioners next week.

Sincerely,

/s/ **Richard Dornfeld**

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Attorney for Minnesota Department of Commerce

Enclosures

cc: Service List

#6377732-v1

DECLARATION OF SERVICE

Re: *In the Matter of the Application of Xcel Energy for Authority to Increase Rates for Electric Service in Minnesota*
CAH No. 28-2500-40515; Docket No. E-002/GR-24-320

STATE OF MINNESOTA)
) ss.
COUNTY OF RAMSEY)

I, LIZ SODERSTROM, hereby state that on June 5, 2026, I filed by electronic eDockets the attached **Minnesota Department of Commerce’s Revisions to Proposed Decision Options**, and eServed and/or sent by U.S. Mail, as noted, to all parties on the attached service list.

See attached service list.

I declare under penalty of perjury that everything I have stated in this document is true and correct.

/s/ Liz Soderstrom_____

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