

Xcel MN Electric Issues Matrix									
CAH Docket No. 28-2500-40515; MPUC Docket No. E002/GR-24-320									
	Xcel Energy	CUB	OAG	XLI	ECC	SRA	Jt. Int.	Walmart	DOC
ISSUES NOT IN DISPUTE									
I. Revenue Requirements									
A. Cost of Capital									
1. Capital Structure	Xcel-20 at 6-37 and Schedules 2-17 (Wehner Direct) Xcel-21 at 2-6 (Wehner Rebuttal) Xcel-24 at 62-63 and Schedule 12 (Nowak Direct) Xcel-25 at 48-49 (Nowak Rebuttal)								DOC-12 at 21-32 and Schedules 4-6 (Addonizio Direct) DOC-13 at 37-41 (Addonizio Surrebuttal)
Resolution: The Company and DOC agree that the Company's proposed capital structures for 2025 and 2026 are reasonable for use in setting rates in this proceeding.									
2. Cost of Long-term Debt	Xcel-20 at 30-31 and Schedules 4-5 (Wehner Direct)								DOC-12 at 33-38 and Schedules 8-10 (Addonizio Direct)
Resolution: The Company and DOC agree that the Company's proposed costs of long-term debt for 2025 and 2026 are reasonable for use in setting rates in this proceeding.									
3. Cost of Short-term Debt	Xcel-20 at 32-36 and Schedules 13-15 (Wehner Direct)								DOC-12 at 38-39 (Addonizio Direct)
Resolution: The Company and DOC agree that the Company's proposed costs of short-term debt for 2025 and 2026 are reasonable for use in setting rates in this proceeding.									
B. Revenue Related Issues									
1. 2025 Sales Forecast Update	Xcel-29 at 13-16 (Levine Direct) Xcel-30 at 1-2 (Levine Rebuttal)								DOC-14 at 3-22 (Shah Direct) DOC-15 at 2-4 (Shah Surrebuttal)
Resolution: 2025 rates should be set using 2025 actual sales.									
2. 2025 Late Fee revenue	Xcel-19 at 14-15 (Halama Rebuttal)								DOC-19 at 66-68 (Bahn Direct)
Resolution: Late fee revenues of \$6.1 million should be included in determining the 2025 revenue requirement, as the RAMP program was not approved for 2025.									
3. Capacity Revenue Baseline and True Up	Xcel-17 at 19, 78 and Schedules 11 and 12 (Halama Direct) Xcel-19 at 12-13 (Halama Rebuttal)								DOC-5 at 9-14 and Schedule 3 (Golden Direct)
Resolution: The Company's updated capacity revenue amounts for 2025 and 2026 should be used to set rates and be subject to true-up in the Company's annual capacity tracker filings.									
4. Prairie Island Capacity Revenues	Xcel-82 at 4-13 and Schedules 1-5 (Detmer Rebuttal)								DOC-2 at 23-25 (Johnson Surrebuttal)
Resolution: The Company identified the lost capacity revenues in Rebuttal. DOC recommended an adjustment increasing revenues by \$171,000 in both 2025 and 2026, with the 2026 amount a placeholder, to account for those lost revenues. The Company agrees to these adjustments.									
C. Expense or Rate Base Issues									
1. Community Solar Gardens	Xcel-19 at 4-5 and Schedules 3A-3B at 2 (Halama Rebuttal)								DOC-2 at 31-32 and Schedule 1 (Johnson Surrebuttal)
Resolution: The Company updated its revenue forecast to align with latest approved CSG fee structure, resulting in an increase in other revenues in the 2025 test year and 2026 plan year, and a decrease to revenue requirements.									
2. Customer Advances	Xcel-19 at 5 and Schedules 3A-3B at 2 (Halama Rebuttal)								202511-225277-07
Resolution: The Company adjusted the amount for customer advances, based on the 13-month period ending June 2024.									
3. Nuclear Decommissioning Accrual/Nuclear End-of-Life Accrual	Xcel-19 at 5-7 and Schedules 3A-3B at 2 (Halama Rebuttal) Xcel-69 at 51-53 (Johnson Direct) Xcel-86 at 9-10 (Moeller Rebuttal)								DOC-5 at 2-5 (Golden Direct) DOC-6 at 2-4 (Golden Surrebuttal) DOC-2, Schedule 1 (Johnson Surrebuttal)
Resolution: The Company agreed that the Department's recommendation to adjust the decommissioning accrual amount to approximately \$3.8 million based on the Commission's order in Docket No. M-24-394, resulting in annual revenue requirement reduction of approximately \$17.7 million in 2025 and 2026; and agreed to the Department's recommendation to extend depreciable lives of Monticello and Prairie Island nuclear plants to align with operational lives of the plants for planning purposes in Commission's Order in Docket No. RP-24-67, resulting in annual accrual amount of zero for 2025 and 2026.									
4. Transmission, Distribution, and General (TD&G) Depreciation	Xcel-19 at 7-8 and Schedules 3A-3B at 2 (Halama Rebuttal) Xcel-86 at 5-7 (Moeller Rebuttal)								DOC-2 at 31-32 and Schedule 1 (Johnson Surrebuttal)
Resolution: The Company made adjustments related to FERC Account 370 and FERC Account 390 to make corrections identified in Department Information Requests and now proposes no change to depreciation rates for these accounts from the previous rate case.									
5. Distributed Intelligence My Energy Connection (MEC) 3.0	Xcel-19 at 7-8 and Schedules 3A-3B at 2 (Halama Rebuttal)								DOC-2 at 32-33 and Schedule 1 (Johnson Surrebuttal)
Resolution: The Company adjusted the allocation for MEC 3.0 project to accurately allocate the costs across all operating companies and removing 65.6% of projects from NSPM.									
6. Distributed Intelligence	Xcel-17 at 96 (Halama Direct) Xcel-19 at 8 and Schedules 3A-3B at 2 (Halama Rebuttal)								DOC-2 at 31-32 and Schedule 1 (Johnson Surrebuttal)
Resolution: The Company removed one non-NSPM distributed intelligence project that was inadvertently included in the MYRP Forecast resulting in a decrease to overall revenue requirement deficiency of approximately \$0.2 million in 2025 and 2026.									
7. Employee Expenses	Xcel-18 at 6 (Halama Suppl. Direct) Xcel-19 at 9 and Schedules 3A-3B at 2 (Halama Rebuttal) Xcel-27 at 1-3 (Robinson Suppl. Direct)								
Resolution: The Company adjusted the Employee Expense Adjustment for the 2025 test year and 2026 plan year to include certain expenses that were inadvertently excluded in the Initial Filing, resulting in a reduction in the 2025 and 2026 revenue requirements.									
8. Electric Vehicle Program	Xcel-36 at 15-16 (Mensen Direct) Xcel-17 at 98 (Halama Direct) Xcel-19 at 11-12 and Schedules 3A-3B at 2 (Halama Rebuttal)								DOC-2 at 31-32 and Schedule 1 (Johnson Surrebuttal)
Resolution: The Company adjusted the MYRP budget to include Commission-approved IT capital costs for Company electric vehicle programs inadvertently excluded in the Company's Initial Filing.									
9. Generation Capacity Revenues	Xcel-17 at 19, 44-45 (Halama Direct) Xcel-19 at 12-13 and Schedules 3A-3B at 2 (Halama Rebuttal)								DOC-5 at 9-14 (Golden Direct) DOC-6 at 4-5 (Golden Surrebuttal)
Resolution: The Company and the Department agreed it is reasonable to update the capacity revenue baseline amounts included in 2025 and 2026 based on MISO Planning Resource Auction results not available at the time of the Initial Filing, subject to true-up in the Company's annual capacity tracker filings.									
10. Hosting Capacity	Xcel-35 at 25-26 (Mensen Rebuttal) Xcel-19 at 13 and Schedules 3A-3B at 2 (Halama Rebuttal)					JIN-1 at 25 (Kenworthy Direct)			DOC-2 at 31-32 and Schedule 1 (Johnson Surrebuttal)
Resolution: The Company made an adjustment to remove hosting capacity budget, resulting in a reduction of approximately \$15.2 million to Distribution's capital budget for 2026.									
11. Luverne Battery Reallocation	Xcel-69 at 44-45 (Johnson Direct) Xcel-86 at 8-9 (Moeller Rebuttal) Xcel-19 at 15-16 and Schedules 3A-3B at 4 (Halama Rebuttal)								DOC-2 at 31-32 and Schedule 1 (Johnson Surrebuttal)
Resolution: The Company made an adjustment to decrease the reallocation portion of removal costs to account for actual removal costs of approximately \$0.05 million more than estimated in the Company's Initial Filing, increasing the revenue requirement									
12. Nuclear Production Tax Credit	Xcel-17 at 57 (Halama Direct) Xcel-19 at 16-17 and Schedules 3A-3B at 4 (Halama Rebuttal)								DOC-2 at 31-32 and Schedule 1 (Johnson Surrebuttal)
Resolution: The Company adjusted the cost of service to incorporate forecasted 2026 nuclear PTCs, including the PTC refund in the Fuel Clause.									

13. Solar Production Tax Credits - Allocation	Xcel-17 at 57 (Halama Direct) Xcel-19 at 17 and Schedules 3A-3B at 4 (Halama Rebuttal) Resolution: The Company reallocated solar PTCs consistent with the RES Rider, based on the Minnesota jurisdictional energy allocator instead of the demand allocator.	DOC-7 at 6-8 (Uphus Direct) DOC-2 at 32-33 and Schedule 1 (Johnson Surrebuttal)
14. Federal Production Tax Credits	Xcel-17 at 103-04 (Halama Direct) Xcel-19 at 18-19, Schedules 3A-3B at 4, and Schedule 4 (Halama Rebuttal) Resolution: The Company and the Department agreed on the use of a true-up mechanism for PTCs in the RES Rider. The Company and Department agreed that an adjustment is appropriate to increase the baseline PTC amount included in the MYRP.	DOC-7 at 5-8 (Uphus Direct)
15. Remaining Lives and Net Salvage Rates - Production	Xcel-69 at 33 (Johnson Direct) Xcel-86 at 7-8 (Moeller Rebuttal) Xcel-19 at 20-21 and Schedules 3A-3B at 4 (Halama Rebuttal) Resolution: The Company did not object to the Department's recommendation to remove the extension of the depreciation lives of two hydro facilities and use a remaining life of 9.2 years, resulting in an increase in depreciation expense of approx. \$1.6 million in 2025 and \$2.1 million in 2026 for hydro production facilities. The Company also updated depreciation expense to reflect the results of the Company's 2024 Dismantling Study.	
16. Remaining Lives - Nuclear	Xcel-86 at 3-4 (Moeller Rebuttal) Xcel-19 at 22 and Schedules 3A-3B at 4 (Halama Rebuttal) Resolution: The Company accepted the Department's recommendation to update the depreciation lives of the Monticello and Prairie Island nuclear plants to match the operating lives of these plants approved in the Company's 2024-2040 IRP.	DOC-23 at 13-16 (Jones Direct) DOC-24 at 5-6 (Jones Surrebuttal)
17. TCR Rider Removal FERC Reclassification	Xcel-19 at 23 and Schedules 3A-3B at 4 (Halama Rebuttal) Resolution: The Company made an adjustment to correct for a misclassification in FERC accounts related to AMI meters.	DOC-2 at 31-32 and Schedule 1 (Johnson Surrebuttal)
18. TCR Rider Removal Update	Xcel-17 at 90-91 (Halama Direct) Xcel-19 at 23-24 and Schedules 3A-3B at 4 (Halama Rebuttal) Resolution: The Company adjusted the TCR Rider to fully remove all AMI capital costs recovered in the TCR Rider revenue and to remove the equivalent rider revenues included in the MYRP cost of service.	DOC-2 at 31-32 and Schedule 1 (Johnson Surrebuttal)
19. Service Quality	Xcel-19 at 25-26 and Schedules 3A-3B at 4 (Halama Rebuttal) Resolution: The Company made an adjustment to incorporate costs in the 2025-2026 MYRP to comply with Commission's Order in Docket No. M-24-27	DOC-2 at 31-32 and Schedule 1 (Johnson Surrebuttal)
20. Sherco Inventory Write Off	Xcel-45 at 58-59 (Capra Direct) Xcel-19 at 25-26 and Schedules 3A-3B at 4 (Halama Rebuttal) Resolution: The Company agreed with the Department's recommendation to amortize the write-off amount of \$8.1 million over three years and revised the revenue requirement to reflect the three year amortization beginning in 2025.	DOC-1 at 39-40 (Johnson Direct)
21. Wildfire Mitigation Pole Loading Clearance (PLC) Update	Xcel-79 at 24-27 (Bloch Suppl. Direct) Xcel-18 at 5 (Halama Suppl. Direct) Xcel-48 at 2-4 (Sherwood Suppl. Direct) Xcel-19 at 25-26 and Schedules 3A-3B at 4 (Halama Rebuttal) Resolution: The Company and Department agreed on the proposed adjustments to the wildfire PLC program capital and O & M budget..	DOC-2 at 31-32 and Schedule 1 (Johnson Surrebuttal)
22. Wildfire	Xcel-47, entirety (Sherwood Direct) Xcel-48, entirety (Sherwood Supplemental Direct) Xcel-85, entirety (McGregor Rebuttal) Xcel-36 at 160-194 (Mensen Direct) Xcel-79, entirety (Bloch Supplemental Direct) Xcel-80 (Bloch Rebuttal) Xcel-86 at 10-12 (Moeller Rebuttal) Xcel-95, entirety (Xcel Energy Correspondence Regarding Wildfire Issue) Resolution: The Company and the Department agreed on the proposed adjustment to the wildfire mitigation budget	JIN-1 at 16-23, 46 (Kenworthy Direct) DOC-9, entirety (Borden Direct) JIN-4 at 8-22 (Kenworthy Surrebuttal) DOC-10 (Borden Surrebuttal)
23. Research and Experimentation Federal and State Tax Credits	Xcel-17 at 57 (Halama Direct) Xcel-19 at 39-41 and Schedule 4 (Halama Rebuttal) Resolution: The Company and the Department agreed on the appropriate adjustment to the R&E tax credit amounts.	DOC-7 at 12-15 (Uphus Direct) DOC-8 at 5-6 (Uphus Surrebuttal)
24. North Dakota Investment Tax Credits	Xcel-17 at 128 (Halama Direct) Xcel-19 at 41-42 and Schedule 4 (Halama Rebuttal) Resolution: The Company and the Department agreed that no adjustment is needed to the North Dakota Investment Tax Credit forecast.	DOC-7 at 8-12 (Uphus Direct)
25. Distribution Communications Infrastructure	Xcel-36 at 101-104 (Mensen Direct) Xcel-35 at 27-33 (Mensen Rebuttal) Resolution: The Joint Intervenor withdrew their objection to the Company's proposed fiber buildout project.	JIN-1 at 26-30 (Kenworthy Direct) JIN-4 at 17-18 (Kenworthy Surrebuttal)
26. Bad Debt Expense Adjustment	Xcel-17 at 74 (Halama Direct) Xcel-19 at 30-31 and Schedules 3A-3B at 4 (Halama Rebuttal) Xcel-38 at 35-46 (Lindgren Direct) Xcel-81 at 3-4 (Howard Rebuttal) Resolution: The Company and Department agreed on the Company's bad debt expense ratio and estimated bad debt expense levels for 2025 and 2026.	DOC-23 at 19-20 (Jones Direct) DOC-24 at 8-9 (Jones Surrebuttal) DOC-2, Schedule 1 (Johnson Surrebuttal)
III. Rate Design		
Fuel Clause Rider	Xcel-76 at 24 (Paluck Direct) Resolution: The Company's updates to the Fuel Clause Rider for the 2025 Test Year should be approved.	DOC-19 at 51 (Bahn Direct) DOC-20 at 29 (Bahn Surrebuttal)
IV. MYRP Issues		
A. Term	Xcel-15 at 2-5 (Liberkowsky Direct) Resolution: The Company proposed a two-year MYRP; no other party commented on the term of the Plan.	
B. 2026 Sales True-up	Xcel-15 at 37-39 (Liberkowsky Direct) Xcel-29 at 13-16 (Levine Direct) Xcel-30 at 2-5 (Levine Rebuttal)	DOC-19 at 9-17 (Bahn Direct) SRA-1 at 15-17 (Bride Direct)

	Xcel-76 at 7-9 (Paluck Direct)				DOC-20 at 4 (Bahn Surrebuttal)
	Xcel-77 at 19-20 (Paluck Rebuttal)				
	Resolution: The 2026 sales true-up should be approved, with no changes in design from the true-up approved in its last MYRP.				
C. Capital True Up	Xcel-15 at 40 (Liberkowski Direct)				DOC-1 at 2 (Johnson Direct)
	Xcel-19 at 64 (Halama Rebuttal)				
	Resolution: The capital true-up should be approved, with no changes in design from the true-up approved in the last MYRP.				
D. Property Tax True Up	Xcel-15 at 40-41 (Liberkowski Direct)				DOC-23 at 12-13 (Jones Direct)
	Xcel-51 at 22-23 (Kowalowski Direct)				DOC-24 at 4-5 (Jones Surrebuttal)
	Xcel-52 at 20-25 (Kowalowski Rebuttal)				
	Resolution: The property tax true-up should be approved, with no changes in design from the true-up approved in the last MYRP.				
IV. Other Recommendations					
A. CCR Tracker	Xcel-17 at 117-118 (Halama Direct)				DOC-5 at 21-26 (Golden Direct)
	Xcel-19 at 67-68 (Halama Rebuttal)				
	Xcel-59 at 14-30 (West Direct)				DOC-6 at 6-8 (Golden Surrebuttal)
	Xcel-60 at 3-4 (West Rebuttal)				
	Resolution: The CCR Tracker should be approved, including labor costs, and the Company agreed to provide support for any expenses added to the tracker in its July 1 Annual Report of Rate Case Approved True-Up Mechanism compliance filing.				
B. Bad Debt Expense Tracker	Xcel-17 at 128 (Halama Direct)			ECC-1 at 13-15 (Shardlow Direct)	
	Xcel-19 at 68 (Halama Rebuttal)	CUB-3 at 24-25 (Levenson-Falk Direct)			
	Xcel-71 at 40 (Martin Rebuttal)				
	Resolution: The Bad Debt Tracker should be approved.				
C. PowerOn Auto Enrollment	Xcel-77 at 18-19 (Paluck Rebuttal)			ECC-1 at 11-13 (Shardlow Direct)	
	Xcel-71 at 36-41 (Martin Rebuttal)	CUB-8 at 14-15 (Levenson-Falk Surrebuttal)			
	Xcel-81 at 14-16 (Howard Rebuttal)			ECC-2 at 1-2 (Shardlow Surrebuttal)	
	Resolution: The Company agreed to accept ECC's proposal to expand PowerOn assistance by implementing auto-enrollment of LIHEAP-enrolled, electric only customers.				
DISPUTED ISSUES					
I. Revenue Requirements					
A. Cost of Capital					
1. Return on Equity	Xcel-24, entire (Nowak Direct)	CUB-1, entire (Kihm Direct)		XLI-1 at 6-42 and Schedules 1-12 (LaConte Direct)	DOC-12 at 4-21, 40-100 and Schedules 2, 17-25 (Addonizio Direct)
	Xcel-25, entire (Nowak Rebuttal)	CUB-2, entire (Kihm Direct Schedules)			DOC-13 at 2-36 and Schedules 1-19 (Addonizio Surrebuttal)
	Xcel-99 (used in LaConte cross)	CUB-6, entire (Kihm Surrebuttal)		XLI-7 at 4-12 and Schedule 1 (LaConte Surrebuttal)	DOC-28 through 33 (used in Nowak cross)
		CUB-7, entire (Kihm Surrebuttal Schedules)			
				JIN- 2 at 41-47 (Chan Direct)	WAL-1 at 8-14 and Exhibits 1-5 (Austin Direct)
B. Revenue Issues					
1. Late Payment and Reconnection Fees	Xcel-71 at 25-32 (Martin Rebuttal)	CUB-3 at 17-23 (Levenson-Falk Direct)		ECC-2 at 3 (Shardlow Surrebuttal)	
		CUB-8 at 15-22 (Levenson-Falk Surrebuttal)			
C. Expense or Rate Base Issues					
1. Sherco Unit 3 and Allen S. King Coal Plants Remaining Lives	Xcel-69 at 41-42 (Johnson Direct)		OAG-6, 1-11 (Lee Rebuttal)	XLI-5 at 3-9 (LaConte Rebuttal)	DOC-23 at 14-16 (Jones Direct)
	Xcel-86 at 3-4 (Moeller Rebuttal)				
	Xcel-16 at 24-26 (Liberkowski Rebuttal)				
	Xcel-17 at 76 (Halama Direct)		OAG-7 at 25-28 (Lee Surrebuttal)	XLI-8 at 22-24 (LaConte Surrebuttal)	DOC-24 at 13-21 (Jones Surrebuttal)
	Xcel-19 at 38, 49-54 (Halama Rebuttal)				
2. Prepaid Pension And Accrued Liabilities	Xcel-17 at 79 (Halama Direct)				DOC-11, entirety (Hunt Surrebuttal)
	Xcel-19 at 37-38 (Halama Rebuttal)				
	Xcel-57 at 32, 54-84 (Schrubbe Direct)				
	Xcel-58, entirety (Schrubbe Rebuttal)				
3. Riverside Generating Unit	Xcel-16 at 22-24 (Liberkowski Rebuttal)				DOC-1 at 46-49 (Johnson Direct)
	Xcel-82 at 13-14 (Detmer Rebuttal)				DOC-2 at 25-30 (Johnson Surrebuttal)
4. Sherco 3 Restoration Costs Not Covered by Insurance	Xcel-16 at 21-22 (Liberkowski Rebuttal)		OAG-5 at 22-25 (Lee Direct)		
	Xcel-19 at 34-35 (Halama Rebuttal)		OAG-7 at 16-19 (Lee Surrebuttal)		
5. Time-of-Use Rate Implementation Costs	Xcel-18 at 8, n.2 (Halama Supplemental Direct)		OAG-4 at 27-40 (Hinderlie Surrebuttal)		DOC-2 at 31-32 and Schedule 1 (Johnson Surrebuttal)
	Xcel-19 at 27-29 (Halama Rebuttal)				
6. Extreme Heat/ Poor Air Quality Reconnection Program Costs	Xcel-19 at 19-20 (Halama Rebuttal)		OAG-4 at 40-50 (Hinderlie Surrebuttal)		
	Xcel-71 at 17-18, 33-34 (Martin Rebuttal)				
7. Energy Supply O&M	Xcel-45 at 1-13, 54-92 (Capra C)			XLI-2 at 50-51 (LaConte Direct)	
	Xcel-46 at 2-9 (Capra Rebuttal)			XLI-8 at 13-15 (LaConte Surrebuttal)	
8. Distribution O & M (Veg Management)	Xcel-17 at 18 (Halama Direct)				DOC-7 at 17-20 (Uphus Direct)
	Xcel-36 at 138-147, 150-155, 159 (Mensen Direct)				
	Xcel-35 at 43-49 (Mensen Rebuttal)				DOC-8 at 9-16 (Uphus Surrebuttal)
	Xcel-19 at 62-63 (Table 3) (Halama Rebuttal)				
9. Transmission O&M	Xcel-42 at 1-12, 78-89 (Berklund Direct)			XLI-2 at 52-53 (LaConte Direct)	DOC-5 at 5-9 (Golden Direct)
	Xcel-43, entirety (Berklund Rebuttal)			XLI-8 at 15 (LaConte Surrebuttal)	DOC-6 at 8-13 (Golden Surrebuttal)
	Xcel-17 at 17 (Halama Direct)				
10. Customer Care O & M	Xcel-38 at 4-22 (Lindgren Direct)			XLI-2 at 1, 59-64 (LaConte Direct)	
	Xcel-81 at 6-8 (Howard Rebuttal)			XLI-8 at 19-20 (LaConte Surrebuttal)	
11. Allocators					
a. General Allocator	Xcel-49, entirety (Doyle Direct)				DOC-1 at 33-39 (Johnson Direct)

	Xcel-50, entirety (Doyle Rebuttal)			DOC-2 at 7-11 (Johnson Surrebuttal)
	Xcel-17 at 60-62 (Halama Direct)			DOC-1 at 29-33 (Johnson Direct)
b. Interchange Agreement Allocator	Xcel-18 at 6-7 (Halama Supplemental Direct)			DOC-2 at 5-7 (Johnson Surrebuttal)
	Xcel-19 at 60-61 (Halama Rebuttal)			
12. Base Pay	Xcel-28 at 25-32 (Robinson Rebuttal)			DOC-3 at 8-14 (Kehrwald Direct)
	Xcel-64 at 10-13 (Ly Direct)			
	Xcel-65 at 5-8 (Ly Rebuttal)			DOC-4 at 6-26 (Kehrwald Surrebuttal)
	Xcel-19 at 62-63 (Table 3) (Halama Rebuttal)			
13. Incentive Compensation	Xcel-17 at 78-79 (Halama Direct)		XLI-2 at 43-49 (LaConte Direct)	DOC-3 at 29-42 (Kehrwald Direct)
	Xcel-64 at 13-28 (Ly Direct)			
	Xcel-65 at 8-24 (Ly Rebuttal)			
	Xcel-66, entirety (Mustich Direct)		XLI-8 at 16-18 (LaConte Surrebuttal)	DOC-4 at 46-62 (Kehrwald Surrebuttal)
	Xcel-67 at 6-11 (Mustich Rebuttal)			
	Xcel-19 at 62-63 (Table 3) (Halama Rebuttal)			
14. Top Ten/Executive Compensation	Xcel-26 at 100-101 (Robinson Direct)	OAG-2, entirety (Hinderlie Direct)		DOC-3 at 29-42 (Kehrwald Direct)
	Xcel-64 at 32-36 (Ly Direct)			
	Xcel-65 at 27-36 (Ly Rebuttal)			
	Xcel-66, entirety (Mustich Direct)		OAG-4 at 1-27 (Hinderlie Surrebuttal)	DOC-4 at 46-62 (Kehrwald Surrebuttal)
	Xcel-67, entirety (Mustich Rebuttal)			
	Xcel-19 at 62-63 (Table 3) (Halama Rebuttal)			
15. Benefits	Xcel-57, entirety (Schrubbe Direct)			DOC-3, entirety (Kehrwald Direct)
	Xcel-19 at 62-63 (Table 3) (Halama Rebuttal)			
a. Limited Availability Benefits	Xcel-65 at 36-38 (Ly Rebuttal)			DOC-3 at 48-50 (Kehrwald Direct)
	Xcel-67 at 11-12 (Mustich Rebuttal)			DOC-4 at 62-64 (Kehrwald Surrebuttal)
	Xcel-17 at 79-80 (Halama Direct)			DOC-3 at 42-44 (Kehrwald Direct)
b. Miscellaneous Benefit, Life, LTD Expense	Xcel-57 at 89-90 (Schrubbe Direct)			DOC-4 at 2-4 (Kehrwald Surrebuttal)
	Xcel-62 at 36-41 (Ly Direct)			
c. Non-Qualified Expenses				DOC-3 at 44-48 (Kehrwald Direct)
				DOC-4 at 4-6 (Kehrwald Surrebuttal)
16. Compensation and Benefits	Xcel-64, entirety (Ly Direct)		XLI-2 at 43-49 (LaConte Direct)	DOC-3, entirety (Kehrwald Direct)
	Xcel-65, entirety (Ly Rebuttal)	OAG-2, entirety (Hinderlie Direct)		
	Xcel-57, entirety (Schrubbe Direct)			
	Xcel-66, entirety (Mustich Direct)		XLI-8 at 16-18 (LaConte Surrebuttal)	DOC-4, entirety (Kehrwald Surrebuttal)
	Xcel-67, entirety (Mustich Rebuttal)	OAG-4 at 1-27 (Hinderlie Surrebuttal)		
	Xcel-19 at 62-63 (Table 3) (Halama Rebuttal)			
17. Board of Directors Expense	Xcel-65 at 38-42 (Ly Rebuttal)			DOC-3 at 50-55 (Kehrwald Direct)
	Xcel-19 at 62-63 (Table 3) (Halama Rebuttal)			DOC-4 at 65-68 (Kehrwald Surrebuttal)
18. Outside Services	Xcel-28 at 18-25 (Robinson Rebuttal)			DOC-5 at 14-17 (Golden Direct)
	Xcel-19 at 62-63 (Table 3) (Halama Rebuttal)			DOC-6 at 13-19 (Golden Surrebuttal)
19. Dues (EEI, Chamber of Commerce)	Xcel-17 at 77 (Halama Direct)	OAG-5 at 2-9 (Lee Direct)		
	Xcel-26 at 105-106, 107-109 (Robinson Direct)			
	Xcel-28 at 2-13 (Robinson Rebuttal)	OAG-7 at 2-8 (Lee Surrebuttal)		
	Xcel-19 at 57-58, 62-63 (Table 3) (Halama Rebuttal)			
20. Employee Awards and Gifts	Xcel-26 at 104-105 (Robinson Direct)	OAG-5 at 10-12 (Lee Direct)		
	Xcel-28 at 13-17 (Robinson Rebuttal)			
	Xcel-64 at 28-29 (Ly Direct)			
	Xcel-65 at 24-27 (Ly Rebuttal)	OAG-7 at 8-10 (Lee Surrebuttal)		
	Xcel-19 at 58-60, 62-63 (Table 3) (Halama Rebuttal)			
21. Investor Relations Expenses	Xcel-20 at 37-38 (Wehner Direct)	OAG-5 at 12-15 (Lee Direct)		
	Xcel-94 (Wehner Witness Summary)	OAG-7 at 11-13 (Lee Surrebuttal)		
	Xcel-19 at 62-63 (Table 3) (Halama Rebuttal)			
22. Rate Case Expenses	Xcel-17 at 84-85 (Halama Direct)	OAG-5 at 15-22 (Lee Direct)		
	Xcel-19 at 42-49 (Halama Rebuttal)	OAG-7 at 13-16 (Lee Surrebuttal)		
23. Liquidated Damages	Xcel-45 at 60-62 (Capra Direct)			DOC-1 at 40-42 (Johnson Direct)
	Xcel-46 at 9-13 (Capra Rebuttal)			DOC-2 at 13-18 (Johnson Surrebuttal)
	Xcel-19 at 54-55, 62-63 (Table 3) (Halama Rebuttal)			
24. Insurance	Xcel-55, entirety (Miller Direct)		XLI-2 at 54-58 (LaConte Direct)	DOC-23 at 20-27 (Jones Direct)
	Xcel-56, entirety (Miller Rebuttal)			DOC-24 at 22-27 (Jones Surrebuttal)
	Xcel-19 at 56, 62-63 (Table 3) (Halama Rebuttal)		XLI-8 at 20-22 (LaConte Surrebuttal)	
25. Property Tax	Xcel-51, entirety (Kowalowski Direct)			DOC-23 at 8-13 (Jones Direct)
	Xcel-52, entirety (Kowalowski Rebuttal)			DOC-24 at 10-13 (Jones)

	Xcel-19 at 62-63 (Table 3) (Halama Rebuttal)			Surrebuttal
26. Distribution Capacity Investments	Xcel-36 at 88-99 (Mensen Direct) Xcel-35 at 19-25 (Mensen Rebuttal) Xcel-19 at 62-63 (Table 3) (Halama Rebuttal)		JIN-1 at 23-25 (Kenworthy Direct) JIN-4 at 7-18 (Kenworthy Surrebuttal)	
27. Distribution Targeted Undergrounding	Xcel-36 at 38-41 (Mensen Direct) Xcel-37 at 1-4 (Mensen Supplemental Direct) Xcel-35 at 2-16 (Mensen Rebuttal) Xcel-71 at 69-70 (Martin Rebuttal) Xcel-19 at 62-63 (Table 3) (Halama Rebuttal)	OAG-5 at 29-35 (Lee Direct) OAG-7 at 23-25 (Lee Surrebuttal)		JIN-1 at 7-8 (Kenworthy Direct)
28. Virtual Power Plants	Xcel-35 at 34-41 (Mensen Rebuttal)		JIN-1 at 35-45, 47 (Kenworthy Direct) JIN-4 at 12-17 (Kenworthy Surrebuttal)	
29. Equity Considerations in Distribution Planning	Xcel-70, entirety (Martin Direct) Xcel-71 at 64-68, 70-71 (Martin Rebuttal) Xcel-35 at 16-19 (Mensen Rebuttal)		JIN-1 at 3-15 (Kenworthy Direct) JIN-4 at 2-12 (Kenworthy Surrebuttal)	
30. Indirect Wildfire Cost Allocation	Xcel-49 at 5-6 (Doyle Direct) Xcel-50 at 13-21 (Doyle Rebuttal)	OAG-5 at 25-29 (Lee Direct) OAG-7 at 19-23 (Lee Surrebuttal)		DOC-1 at 42-46 (Johnson Direct) DOC-2 at 19-23 (Johnson Surrebuttal)
II. Class Cost of Service Study (CCOSS)				
A. Classification and Allocation of Fixed Production Plant				
1. Plant Stratification	Xcel-73 at 15-17 (Barthol Direct) Xcel-74 at 11-14 (Barthol Rebuttal) Xcel-75 at 4, 7 (Barthol Surrebuttal)	OAG-9 at 1-7, 11-12 (Scharber Rebuttal)	XLI-3 at 6-11 (Ly Direct) XLI-9 at 5-12 (Ly Surrebuttal)	DOC-18 at 2-4 (Zajicek Surrebuttal)
2. AED-4CP Method	Xcel-74 at 12-15 (Barthol Rebuttal)	OAG-9 at 7-12 (Scharber Rebuttal)	XLI-3 at 11-15 (Ly Direct) XLI-9 at 5-12 (Ly Surrebuttal)	DOC-18 at 2-4 (Zajicek Surrebuttal)
3. D10S Allocator for Capacity-Related Portion of Fixed Production Plant	Xcel-73 at 16-20 (Barthol Direct)	OAG-8 at 5-16 (Scharber Direct) OAG-11 at 1-12 (Scharber Surrebuttal)	XLI-6 at 4-11 (Ly Rebuttal)	DOC-18 at 9-12 (Zajicek Surrebuttal)
B. Classification and Allocation of Transmission Costs				
	Xcel-73 at 22-26 (Barthol Direct) Xcel-74 at 20-21 (Barthol Rebuttal)	OAG-8 at 16-19 (Scharber Direct) OAG-9 at 15-18 (Scharber Rebuttal) OAG-11 at 13-16 (Scharber Surrebuttal)	XLI-3 at 17-20 (Ly Direct) XLI-6 at 11-13 (Ly Rebuttal) XLI-9 at 13-14 (Ly Surrebuttal)	DOC-16 at 34-35 (Zajicek Direct)
C. Classification and Allocation of Distribution Costs				
	Xcel-73 at 26-28, 31-50 (Barthol Direct) Xcel-74 at 21-37 (Barthol Rebuttal)	OAG-8 at 19-26 (Scharber Direct) OAG-9 at 18-24 (Scharber Rebuttal) OAG-11 at 16-22 (Scharber Surrebuttal)	XLI-3 at 20-25 (Ly Direct) XLI-6 at 14-16 (Ly Rebuttal) XLI-9 at 14-17 (Ly Surrebuttal)	DOC-16 at 15-30, 33-34 (Zajicek Direct)
D. Allocation of CIP Conservation Cost Recovery Charge (CCRC)				
	Xcel-73 at 26-28 (Barthol Direct)			
E. Classification and Allocation of Other Production O&M				
	Xcel-73 at 29-30 (Barthol Direct) Xcel-74 at 37-38 (Barthol Rebuttal)	OAG-9 at 12-15 (Scharber Rebuttal)	XLI-3 at 15-17 (Ly Direct)	
F. Allocation of Economic Development Discounts				
	Xcel-74 at 39-40 (Barthol Rebuttal)	OAG-8 at 30-33 (Scharber Direct) OAG-11 at 30-36 (Scharber Surrebuttal)	XLI-6 at 20-21 (Ly Rebuttal)	DOC-16 at 32-33 (Zajicek Direct) DOC-17 at 1-3 (Zajicek Rebuttal)
III. Rate Design				
A. Revenue Apportionment				
	Xcel-76 at 10-13 (Paluck Direct) Xcel-77 at 2-10 (Paluck Rebuttal)	OAG-8 at 35-46 (Scharber Direct) OAG-9 at 24-30 (Scharber Rebuttal) OAG-11 at 36-43 (Scharber Surrebuttal)	XLI-3 at 28-34 (Ly Direct) XLI-6 at 22-23 (Ly Rebuttal) XLI-9 at 19-20 (Ly Surrebuttal)	DOC-19 at 18-30 (Bahn Direct) WAL-1 at 15-19 (Austin Direct) DOC-20 at 4-11 (Bahn Surrebuttal)
B. Residential and Small Commercial Customer Charges				
	Xcel-76 at 14-20 (Paluck Direct) Xcel-77 at 10-15 (Paluck Rebuttal) Xcel-78 at 5-6 (Paluck Surrebuttal)	OAG-8 at 46-64 (Scharber Direct) OAG-11 at 44-48 (Scharber Surrebuttal)	ECC-1 at 2-3 (Shardlow Direct)	DOC-16 at 45-46 (Zajicek Direct) DOC-19 at 30-44 (Bahn Direct) DOC-20 at 11-14 (Bahn Surrebuttal)
C. C&I Demand Class Rate Design				
	Xcel-76 at 20-22 (Paluck Direct) Xcel-77 at 5-6 (Paluck Rebuttal)		XLI-3 at 25-27 (Ly Direct) XLI-9 at 21-24 (Ly Surrebuttal)	DOC-19 at 44-49 (Bahn Direct)
D. Residential Arrears Management Program (RAMP)				
	Xcel-39, entirety (Lindgren Supplemental Direct) Xcel-71 at 27-32 (Martin Rebuttal) Xcel-81 at 8-14, 21-23 (Howard Rebuttal)	CUB-3 at 18-20 (Levenson-Falk Direct) CUB-8 at 21-22 (Levenson-Falk Surrebuttal)	ECC-2 at 2-5 (Shardlow Surrebuttal)	DOC-19 at 62-70 (Bahn Direct) DOC-20 at 20-28 (Bahn Surrebuttal)
E. Low-income Discount (LUAC)/Income-Based Rates				
	Xcel-76 at 27-28 (Paluck Direct) Xcel-77 at 15-19 (Paluck Rebuttal) Xcel-71 at 53-64 (Martin Rebuttal) Xcel-78 at 2-12 (Martin Surrebuttal) Xcel-81 at 17-20 (Howard Rebuttal)		JIN-2 at 30-41 (Chan Direct) ECC-2 at 6-8 (Shardlow Surrebuttal) JIN-5 at 23-38 (Chan Surrebuttal)	DOC-22, entirety (Schmitz Rebuttal)
F. Street Lighting				
	Xcel-76 at 22-23 (Paluck Direct) Xcel-77 at 20-24 (Paluck Rebuttal) Xcel-78 at 2-5 (Paluck Surrebuttal) Xcel-75 at 2-3 (Barthol Surrebuttal)		SRA-1 at 4-15 (Bride Direct) SRA-2 at 2-7 (Bride Rebuttal) SRA-3 2-8 (Bride Surrebuttal)	DOC-19 at 49-51 (Bahn Direct) DOC-20 at 14 (Bahn Surrebuttal)
G. CCRP Rider				
	Xcel-73 at 50-51 and Schedule 10 (Barthol Direct)			
H. Excess Foilage Charges				
	Xcel-73 at 52, 54 (Barthol Direct) Xcel-74 at 40-42 (Barthol Rebuttal)			DOC-19 at 53-54 (Bahn Direct) DOC-20 at 15-16 (Bahn Surrebuttal)

I. Winter Construction Charges	Xcel-73 at 52-54 (Barthol Direct) Xcel-74 at 40-42 (Barthol Rebuttal)		DOC-19 at 53-54 (Bahn Direct) DOC-20 at 15-16 (Bahn Surrebuttal)
J. Dedicated Switching	Xcel-73 at 53-54 (Barthol Direct) Xcel-74 at 40-42 (Barthol Rebuttal)		DOC-19 at 53-54 (Bahn Direct) DOC-20 at 15-16 (Bahn Surrebuttal)
K. Super Large Customer Tariff	Xcel-98 (Paluck Responsive Testimony)	XLI-9 at 21-24 (Ly Surrebuttal)	JIN-1 at 30-35 (Kenworthy Direct)
IV. Other Recommendations			
A. Future Rate Case Requirements			
1. Cost of Long-Term Debt	Xcel-21 at 4-6 (Wehner Rebuttal)		DOC-1 at 38 (Addonizio Direct) DOC-2 at 41-42 (Addonizio Surrebuttal)
2. Classification of AMI Meters and Equipment	Xcel-74 at 26-30 (Barthol Rebuttal)	OAG-8 at 27-30 (Scharber Direct) OAG-11 at 22-30 (Scharber Surrebuttal)	XLI-6 at 16-19 (Ly Rebuttal) XLI-9 at 17-18 (Ly Surrebuttal) DOC-18 at 4-6 (Zajicek Surrebuttal)
3. Whether to Require Company to Provide More Support for Cap Structure in Future Proceedings	Xcel-21 at 2-4 (Wehner Rebuttal)		DOC-12 at 21-33 (Addonizio Direct) DOC-13 at 37-43 (Addonizio Rebuttal)
B. Definition of Energy Justice	Xcel-70 at 7-9 (Martin Direct) Xcel-71 at 44-64 (Martin Rebuttal)		JIN-2 at 3, 22-25 (Chan Direct)
C. Energy Affordability/Elimination Energy Insecurity as Public Interest			JIN-2 at 3, 26-30 (Chan Direct)
D. Disconnection Moratorium or Study Alternative	Xcel-71 at 44-64 (Martin Rebuttal) Xcel-72 at 12-14 (Martin Surrebuttal)		JIN-2 at 3, 4-11 (Chan Direct) JIN-3, entirety (Chan Rebuttal) JIN-5 at 2-13 (Chan Surrebuttal)
E. Statutory Affordability Goal/Alternate Rate Proposal	Xcel-16 at 5-13 (Liberkowsky Rebuttal) Xcel-71 at 14-17, 51-52 (Martin Rebuttal) Xcel-77 at 24-27 (Paluck Rebuttal)		JIN-2 at 3, 11-22 (Chan Direct) JIN-5 at 13-23 (Chan Surrebuttal)
F. Wildfire Mitigation and Integrated Distribution Plan			JIN-1 at 15-23, 46 (Kenworthy Direct) JIN-4 at 18-22 (Kenworthy Surrebuttal)
G. NOx Tracker	Xcel-17 at 115-116 (Halama Direct) Xcel-19 at 66-67 (Halama Rebuttal) Xcel-59 at 2-14 (West Direct) Xcel-60 at 2 (West Rebuttal)		DOC-5 at 18-21 (Golden Direct) DOC-6 at 5-6 (Golden Surrebuttal)