

April 3, 2025

Will Seuffert
Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
St. Paul, Minnesota 55101-2147

RE: **Comments of the Minnesota Department of Commerce, Division of Energy Resources**
Docket Nos. E002/M-24-371

Dear Mr. Seuffert:

Attached are the comments of the Minnesota Department of Commerce (Department) in the following matter:

In the Matter of Northern States Power Company d/b/a Xcel Energy's Petition for
Approval of the 2025 Transmission Cost Recovery Rider (TCR) Revenue Requirements
and the Resulting Adjustment Factors by Customer Class

The Petition was filed by Xcel Energy on November 1, 2024.

The Department recommends that the Minnesota Public Utilities Commission (Commission) require Xcel Energy to provide additional information in reply comments. The Department will make its final recommendations after reviewing the Company's reply comments. The Department is available to answer any questions the Commission may have.

Sincerely,

/s/ Dr. SYDNIE LIEB
Assistant Commissioner of Regulatory Analysis

mj/mb/ar
Attachment



Before the Minnesota Public Utilities Commission

Comments of the Minnesota Department of Commerce

Division of Energy Resources

Docket Nos. E002/M-24-371

I. PROCEDURAL HISTORY AND BACKGROUND

On October 30, 2015, Northern States Power Company d/b/a Xcel Energy (Xcel, or the Company) filed its 2015 Biennial Distribution Grid-Modernization Report under Minn. Stat. §216B.2425 (the Grid Modernization Statute).¹ Under the Grid Modernization Statute, subdivision 2 requires that a utility operating under a multi-year rate plan² identify investments that it considers necessary to modernize its transmission and distribution grid by enhancing reliability, improving security against cyber and physical threats, and increasing opportunities for energy conservation. Subdivision 3 of the Grid Modernization Statute requires the Minnesota Public Utilities Commission (Commission) to certify, certify as modified, or deny certification of the investments identified by a utility under subdivision 2. As part of its 2015 Biennial Distribution Grid-Modernization Report, the Company proposed an Advanced Distribution Management System (ADMS) project and requested that the Commission certify the ADMS project. On June 28, 2016, the Commission certified the ADMS project.³

Minn. Stat. §216B.16, subd. 7b authorizes the Commission to approve the automatic adjustment of charges for the Minnesota jurisdictional costs associated with a utility's new transmission facilities through a utility's Transmission Cost Recovery (TCR) Rider, and subd. 7b(b)(5) specifically "allows the utility to recover costs associated with investments in distribution facilities to modernize the utility's grid that have been certified by the commission under Minn. Stat. §216B.2425" (the TCR Rider Statute).⁴

Xcel's four most recent TCR Rider petitions, in Docket Nos. E002/M-17-797 (Xcel's 2017-2018 TCR Rider Petition),⁵ E002/M-19-721 (Xcel's 2019-2020 TCR Rider Petition),⁶ E002/M-21-814 (Xcel's 2021-2022 TCR Rider Petition),⁷ and E002/M-23-467 (Xcel's 2023-2024 TCR Rider Petition),⁸ respectively, included

¹ Minn. Stat. §216B.2425. Accessed at: <https://www.revisor.mn.gov/statutes/cite/216B.2425>.

² Minn. Stat. §216B.16, subd. 19. Accessed at: <https://www.revisor.mn.gov/statutes/cite/216B.16#stat.216B.16.19>.

³ *In the Matter of Xcel Energy's 2015 Biennial Distribution-Grid-Modernization Report*, Docket No. E-002/M-15-962, ORDER CERTIFYING ADVANCED DISTRIBUTION-MANAGEMENT SYSTEM (ADMS) PROJECT UNDER MINN. STAT. § 216B.2425 AND REQUIRING DISTRIBUTION STUDY (June 28, 2016). Accessed at: [efiling 20166-122702-01](https://www.revisor.mn.gov/statutes/cite/216B.16#stat.216B.16.7b).

⁴ Minn. Stat. §216B.16, subd. 7b(b)(5). Accessed at: <https://www.revisor.mn.gov/statutes/cite/216B.16#stat.216B.16.7b>.

⁵ *In the Matter of the Petition of Northern States Power Company for Approval of the Transmission Cost Recovery Rider Revenue Requirements for 2017 and 2018, and Revised Adjustment Factors*, Docket No. E-002/M-17-797, Petition (Nov. 8, 2017). Accessed at: [efiling 201711-137240-01](https://www.revisor.mn.gov/statutes/cite/216B.16#stat.216B.16.7b).

⁶ *In the Matter of Northern States Power Company d/b/a Xcel Energy's Petition for Approval of the Transmission Cost Recovery Rider Revenue Requirements for 2019 and 2020 and Revised Adjustment Factors*, Docket No. E-002/M-19-721, Petition (Nov. 15, 2019). Accessed at: [efiling 201911-157600-01](https://www.revisor.mn.gov/statutes/cite/216B.16#stat.216B.16.7b).

⁷ *In the Matter of Northern States Power Company d/b/a Xcel Energy's Petition for Approval of the Transmission Cost Recovery Rider Revenue Requirements for 2021 and 2022, Tracker True-up and Revised Adjustment Factors*, Docket No. E-002/M-21-814, Petition (Nov. 24, 2021). Accessed at: [efiling 202111-180141-01](https://www.revisor.mn.gov/statutes/cite/216B.16#stat.216B.16.7b).

⁸ *In the Matter of Northern States Power Company d/b/a Xcel Energy's Petition for Approval of the Transmission Cost Recovery Rider Revenue Requirements for 2023 and 2024, Tracker True-up and Revised Adjustment Factors*, Docket No. E-002/M-24-467, Petition (Oct. 31, 2023). Accessed at: [efiling](https://www.revisor.mn.gov/statutes/cite/216B.16#stat.216B.16.7b)

the ADMS project as part of its cost recovery request. Subsequent Commission Orders in these proceedings have allowed the Company to recover the Company's revenue requirements associated with the ADMS project through its TCR Rider.^{9,10}

On November 1, 2019, Xcel filed its 2019 Integrated Distribution Plan (2019 IDP) in Docket No. E002/M-19-666.¹¹ The Company's 2019 IDP included the Company's certification request of its proposed Advanced Grid Intelligence and Security (AGIS) Initiative and an Advanced Distribution Planning Tool (APT, now known as the LoadSEER tool) pursuant to Minn. Stat. §216B.2425. The AGIS Initiative includes Advanced Metering Infrastructure (AMI), a Field Area Network (FAN), Fault Location and Isolation Service Restoration (FLISR), and an Integrated Volt-Var Optimization (IVVO) project.

On July 23, 2020, the Commission issued its Order Accepting Integrated Distribution Plan, Modifying Reporting Requirements, and Certifying Certain Grid Modernization Projects (Certification Order) in Xcel's 2019 IDP proceeding and certified the AMI, FAN, and APT/LoadSEER projects, and declined to certify the FLISR and IVVO projects.¹²

On June 28, 2023, the Commission issued its ORDER APPROVING RECOVERY, CAPPING COSTS, AND SETTING FILING REQUIREMENTS for Xcel's 2023-2024 TCR Rider in Docket No. E002/M-23-467.¹³

On November 1, 2024, Xcel filed the instant Petition in Docket No. E002/M-24-371 (Petition)¹⁴

On December 9, 2024, the Department filed a letter in Xcel's 2025 TCR Rider Petition recommending approval of Xcel's provisional rate reduction to begin January 1, 2025.¹⁵ In addition, the Department stated that it was still reviewing Xcel's Petition and would submit full comments regarding Xcel's petition at a later date.

⁹ *In the Matter of Northern States Power Company d/b/a Xcel Energy's Petition for Approval of the Transmission Cost Recovery Rider Revenue Requirements for 2021 and 2022 and Revised Adjustment Factors*, Docket No. E-002/M-21-814, ORDER APPROVING RIDER RECOVERY, CAPPING COSTS, AND SETTING FILING REQUIREMENTS (June 28, 2023) (2021-2022 TCR Rider Order). Accessed at: [efiling 20236-196981-01](#)

¹⁰ *In the Matter of Northern States Power Company d/b/a Xcel Energy's Petition for Approval of the Transmission Cost Recovery Rider Revenue Requirements for 2023 and 2024 and Revised Adjustment Factors*, Docket No. E-002/M-23-467, ORDER APPROVING RIDER RECOVERY, CAPPING COSTS, AND SETTING FILING REQUIREMENTS (December 4, 2024) (2023-2024 TCR Rider Order). Accessed at: [efiling](#)

¹¹ *In the Matter of Xcel Energy's Integrated Distribution Plan and Advanced Grid Intelligence and Security Certification Request*, Docket No. E-002/M-19-666, Xcel Energy Integrated Distribution Plan (2020 – 2029) (Nov. 1, 2019). Accessed at (PUBLIC): [efiling 201911-157133-01](#).

¹² *In the Matter of Xcel Energy's Integrated Distribution Plan and Advanced Grid Intelligence and Security Certification Request*, Docket No. E-002/M-19-666, ORDER ACCEPTING INTEGRATED DISTRIBUTION PLAN, MODIFYING REPORTING REQUIREMENTS, AND CERTIFYING CERTAIN GRID MODERNIZATION PROJECTS (Certification Order) (July 23, 2020). Accessed at: [efiling 20207-165209-01](#).

¹³ 2023-2024 TCR Rider Order.

¹⁴ November 1, 2024 TCR Petition. Accessed at: [efiling](#)

¹⁵ *In the Matter of Northern States Power Company, doing business as Xcel Energy (Xcel), Petition for Approval of the Transmission Cost Recovery (TCR) Rider Revenue Requirements for 2025, Tracker True-Up, and Revised Adjustment Factors*, Docket No. E-002/M-24-371, Letter of the Minnesota Department of Commerce, Division of Energy Resources (Dec. 9, 2024). Accessed at: [efiling](#)

On December 17, 2024, the Commission issued its Order approving Xcel's provisional rate reduction to be implemented on January 1, 2025, subject to future updates, in this proceeding.¹⁶

II. DEPARTMENT ANALYSIS

A. SUMMARY OF TCR RIDER REVENUE REQUIREMENTS

Xcel requested approval of its 2025 revenue requirements, tracker balance, and updated TCR adjustment factors for the Minnesota jurisdiction. A summary of Xcel's proposed projects and related forecasted 2025 revenue requirements is included in Table 1.

Table 1. Proposed MN Revenue Requirements¹⁷

Line No:	Amounts in dollars	2023	2024	2025	2026
		Actuals	Forecast	Forecast	Forecast
1	AGIS - ADMS	5,324,881	5,223,320	5,319,495	5,013,542
2	AGIS - AMI	14,420,948	31,017,503	48,343,834	49,154,431
3	AGIS - FAN	4,912,230	7,631,784	9,083,554	10,066,837
4	AGIS - LoadSeer	624,595	592,569	548,898	87,883
5	AGIS - TOU Pilot	696,538	662,777	697,445	678,057
6	Big Stone-Brookings	3,644,422	-	-	-
7	Brookings - 2nd Circuit	-	1,657,973	5,017,760	6,308,114
8	CAPX2020 - Brookings	29,758,328	-	-	-
9	CAPX2020 - Fargo	13,157,736	-	-	-
10	CAPX2020 - La Crosse Local	3,893,681	-	-	-
11	CAPX2020 - La Crosse MISO	4,868,892	-	-	-
12	CAPX2020 - La Crosse MISO - WI	9,062,982	-	-	-
13	Huntley - Wilmarth	4,267,471	-	-	-
14	Hosting Capacity	4,383	43,825	202,921	187,211
15	LaCrosse - Madison	13,369,870	-	-	-
16	LRTP2 Alexandria-Big Oaks	-	139,057	1,187,859	4,854,628
17	Bayfront to Ironwood	-	262,290	496,060	1,139,445
18	Projects	108,006,957	47,231,098	70,897,825	77,490,148
19	MISO RECB Sch.26/26a	(1,182,902)	(11,241,478)	(6,885,937)	881,954
20	Participant Compensation Payments	-	72,754	-	-
21	Base Rates	-	-	-	-
22	TCR True-up Carryover	10,541,833	22,145,040	(6,486,847)	(424,621)
23	Revenue Requirments (RR)	117,365,888	58,207,414	57,525,041	77,947,481
24	Revenue Collections (RC)	95,220,848	64,694,260	57,949,661	59,118,774
25	Monthly RR - RC	-	-	-	-
26	Balance (RR - RC)	22,145,040	(6,486,846)	(424,620)	18,828,707

¹⁶ In the Matter of Northern States Power Company, doing business as Xcel Energy (Xcel), Petition for Approval of the Transmission Cost Recovery (TCR) Rider Revenue Requirements for 2025, Tracker True-Up, and Revised Adjustment Factors, Docket No. E-002/M-24-371, ORDER (Dec. 17, 2024). Accessed at: [efiling](#).

¹⁷ Petition, Attachment 4, Annual Revenue Requirements. 2024, 2025, and 2026.

Xcel has requested approval of 2025 revenue requirements of approximately \$57.5 million. This represents a decrease of \$5.2 million compared to the initial 2024 revenue requirement forecast of approximately \$62.7 million^{18, 19}

Xcel proposed to allocate the revenue requirements within the TCR to Minnesota and its various customer classes based on the same jurisdictional and demand allocators used in Company's last electric rate case in Docket No. E002/GR-21-630. Xcel proposed to charge its residential and commercial non-demand customers using an energy-only rate (per kWh) and its demand billed customers using a demand rate (per kW).

Xcel's prior and provisionally approved (proposed) TCR rate adjustment factors are shown in Table 2.

Table 2: 2024 Implemented and 2025 Proposed Adjustment Factors²⁰

	2024 Implemented	2025 Proposed
Total Revenue Requirements	\$62,708,031	\$57,525,000
Residential Rate / kWh	\$0.005474	\$0.004442
Commercial Non-Demand /kWh	\$0.003634	\$0.003009
Demand / kW	\$0.240	\$0.323
Critical Peak Price TOU Pilot / kWh	\$0.000625	\$0.000848

Xcel stated that the monthly bill of an average residential customer using 650 kWh of electricity per month would see a decrease on their bill of approximately \$0.67 per month compared to the current TCR residential adjustment factor. Xcel's proposed TCR adjustment factors are calculated assuming they are effective January 1, 2025.²¹

B. STATUTORY REQUIREMENTS

The TCR Statute, Minn. Stat. §216B.16, subd 7b, states the following:

Transmission cost adjustment. (a) Notwithstanding any other provision of this chapter, the commission may approve a tariff mechanism for the automatic annual adjustment of charges for the Minnesota jurisdictional costs net of associated revenues of:

- (1) new transmission facilities that have been separately filed and reviewed and approved by the commission under section [216B.243](#) [Certificate of Need Statute] or are certified as a priority project or deemed to be a priority transmission project under section [216B.2425](#) [State Transmission Plan Statute]

¹⁸ Petition pg. 1. The Department notes Xcel updated the 2024 forecast of \$62.7 million and revised it lower to \$58.2 million in the current filing, calculations shown on Attachment 5.

¹⁹ \$62.8 million per Xcel's initial filing in 23-467, Attachment 6.

²⁰ Petition pg. 13, Table 1.

²¹ Petition pg. 13.

- (2) new transmission facilities approved by the regulatory commission of the state in which the new transmission facilities are to be constructed, to the extent approval is required by the laws of that state, and determined by the Midcontinent Independent System Operator [MISO] to benefit the utility or integrated transmission system; and
- (3) charges incurred by a utility under a federally approved tariff that accrue from other transmission owners' regionally planned transmission projects that have been determined by the Midcontinent Independent System Operator to benefit the utility or integrated transmission system.
 - (b) Upon filing by a public utility or utilities providing transmission service, the commission may approve, reject, or modify, after notice and comment, a tariff that:
 - (1) allows the utility to recover on a timely basis the costs net of revenues of facilities approved under section [216B.243](#) or certified or deemed to be certified under section [216B.2425](#) or exempt from the requirements of section [216B.243](#);
 - (2) allows the utility to recover charges incurred under a federally approved tariff that accrue from other transmission owners' regionally planned transmission projects that have been determined by the Midcontinent Independent System Operator to benefit the utility or integrated transmission system. These charges must be reduced or offset by revenues received by the utility and by amounts the utility charges to other regional transmission owners, to the extent those revenues and charges have not been otherwise offset;
 - (3) allows the utility to recover on a timely basis the costs net of revenues of facilities approved by the regulatory commission of the state in which the new transmission facilities are to be constructed and determined by the Midcontinent Independent System Operator to benefit the utility or integrated transmission system;
 - (4) allows the utility to recover costs associated with distribution planning required under section 216B.2425;
 - (5) allows the utility to recover costs associated with investments in distribution facilities to modernize the utility's grid that have been certified by the commission under section 216B.2425;
 - (6) allows a return on investment at the level approved in the utility's last general rate case, unless a different return is found to be consistent with the public interest;

- (7) provides a current return on construction work in progress, provided that recovery from Minnesota retail customers for the allowance for funds used during construction is not sought through any other mechanism;
 - (8) allows for recovery of other expenses if shown to promote a least-cost project option or is otherwise in the public interest;
 - (9) allocates project costs appropriately between wholesale and retail customers;
 - (10) provides a mechanism for recovery above cost, if necessary to improve the overall economics of the project or projects or is otherwise in the public interest; and
 - (11) terminates recovery once costs have been fully recovered or have otherwise been reflected in the utility's general rates.
- (c) A public utility may file annual rate adjustments to be applied to customer bills paid under the tariff approved in paragraph (b). In its filing, the public utility shall provide:
- (1) a description of and context for the facilities included for recovery;
 - (2) a schedule for implementation of applicable projects;
 - (3) the utility's costs for these projects;
 - (4) a description of the utility's efforts to ensure the lowest costs to ratepayers for the project; and
 - (5) calculations to establish that the rate adjustment is consistent with the terms of the tariff established in paragraph (b).
- (d) Upon receiving a filing for a rate adjustment pursuant to the tariff established in paragraph (b), the commission shall approve the annual rate adjustments provided that, after notice and comment, the costs included for recovery through the tariff were or are expected to be prudently incurred and achieve transmission system improvements at the lowest feasible and prudent cost to ratepayers. [emphasis added]

Based on the above, the Department understands that in order for an in-state transmission project to be eligible for recovery under the TCR Statute, the project must either be approved under the Certificate of Need Statute, exempt from the Certificate of Need Statute, or certified as or deemed to be a priority project under the State Transmission Plan Statute.

Regarding eligibility for out-of-state transmission projects, the Department understands that the projects must be for new transmission facilities approved by the regulatory commission of the state in which the new transmission facilities are to be constructed, to the extent approval is required by the

laws of that state, and determined by the Midcontinent Independent System Operator (MISO) to benefit the utility or the integrated transmission system.

With respect to distribution projects, the Department understands that in order for a distribution project to be eligible for recovery under the TCR Statute, the project must be certified by the Commission under Minn. Stat. §216B.2425.

C. PROJECT ELIGIBILITY

In this Petition, Xcel included costs related to (1) Transmission facilities and MISO-Regional Expansion and Cost Benefit (RECB) costs as authorized under the Transmission Statute; (2) Distribution-Grid Modernization project costs as authorized under the Transmission Statute; and (3) distribution planning, also referred to as the Hosting Capacity Analysis (HCA); and 4) participant compensation costs.²²

The Department notes nearly that all the transmission projects and related MISO revenues and costs for which Xcel has requested cost recovery in its Petition were determined to be eligible by the Commission in prior TCR proceedings.²³ However, Xcel proposes to include the following three new transmission projects in its TC Rider:

- Brooking Second Circuit (SD)
- Bayfront to Ironwood (WI, MI)
- MISO LRTP2 Alexandria to Big Oaks (MN)

The Department discusses each of these below.

1. Brooking Second Circuit (MN, SD)

Xcel stated this project consists of adding a second circuit to two 345 kV segments and associated substation upgrades.²⁴ The Western Segment was placed in-service in September 2024 and the Eastern Segment is forecasted to be in-service in September 2025.

Xcel stated the project was studied and reviewed as part of the 2022 MISO Transmission Expansion Plan (MTEP22) which was approved by the MISO Board of Directors in December 2022.²⁵ In addition, this project was approved by the South Dakota Public Utilities Commission in the Company's South Dakota Transmission Rider filing in Docket No. EL23-026.

Based on the above, the Department concludes this project qualifies for recovery under the TCR Statute since it was approved by the South Dakota Public Utilities Commission and determined by MISO to provide benefits to the utility or system.

²² Petition pg. 4

²³ Petition pg. 5.

²⁴ Petition, Attachment 1, pg. 8.

²⁵ *Id.*

2. Bayfront to Ironwood (WI, MI)

Xcel stated this project consists of This project rebuilds three transmission lines in Northern Wisconsin and Michigan. The project is scheduled to go in-service in August 2028.

Xcel stated the project is needed to improve system reliability and system resilience.²⁶ In addition, the project was approved in by the Public Service Commission of Wisconsin in its Order on April 15, 2022, in Docket No. PSCW 4220-CE-183.²⁷

Based on the above, the Department concludes this project qualifies for recovery under the TCR Statute since it will improve system reliability and system resilience and was approved by the Public Service Commission of Wisconsin.

3. MISO LRTP2 Alexandria to Big Oaks (MN)

Xcel stated this project consists of adding a second circuit to two 345 kV lines, includes associated substation upgrades, installs a new greenfield 345 kV segment, builds a new 345 kV substation, and re-terminates four existing 345 kV lines into the new substation. This project is scheduled to go in-service December 2027.

Xcel stated the project will improve reliability, relieve congestion, improve system resilience, and increase access to lower cost generation.²⁸ In addition, the Company states MISO selected and approved the Tranche 1 portfolio that includes this first MISO LRTP project²⁹

Based on the above, the Department concludes this project qualifies for recovery under the TCR Statute since it was determined by MISO to provide benefits to the utility or system.

Similar to previous TCR Rider proceedings, the Company included its net transmission related MISO-RECB costs (Schedules 26/26A revenues and expenses) for recovery. The Department agrees that Xcel's MISO-RECB cost and revenues are eligible for recovery.

The Department notes that all the distribution-grid modernization projects have previously been determined to be eligible for cost recovery in prior TCR proceedings.³⁰ As a result, the Department concludes Xcel's distribution-grid modernization projects costs are eligible for recovery.

The Company notes their requested recovery of its HCA (Hosting Capacity Analysis) was approved in a previous TCR Rider.^{31 32} The Company provided information on the approval and project

²⁶ Petition, Attachment 1, pg. 4.

²⁷ *Id.*

²⁸ Petition, Attachment 1, pg. 5.

²⁹ *Id.*

³⁰ Petition pg. 5 and 6

³¹ Commission's December 4, 2024 Order in Docket No. E002/M-23-467.

³² Petition pg. 6

implementation information in Attachments 1 and 2 of the Petition. As a result, the Department concludes Xcel's HCA costs are eligible for recovery.

C. REASONABLENESS OF PROJECT REVENUE REQUIREMENTS AND COST CAPS

The Commission set a standard for evaluating TCR Rider project costs going forward in Xcel Energy's TCR Rider filing in Docket No. E002/M-09-1048. The Commission stated in its April 27, 2010 Order that:

In setting guidelines for evaluating project costs going forward, the TCR project cost recovered through the rider should be limited to the amounts of the initial estimates at the time the projects are approved as eligible projects, with the opportunity for the Company to seek recovery of excluded costs on a prospective basis in a subsequent rate case. A request to allow cost recovery for project costs above the amount of the initial estimate may be brought forward for Commission review only if unforeseen and extraordinary circumstances arise on the project.³³

The Commission applied this same approach to Otter Tail Power Company in its 2013 TCR Rider in Docket No. E017/M-13-103. The Commission stated in its March 10, 2014 Order that:

Accordingly, the Commission continues to believe that project costs included in the TCR rider should be capped at certificate of need levels and concurs with the Department that the appropriate cap for the Bemidji project is \$74 million. The TCR rider mechanism gives Otter Tail the extraordinary ability to charge its ratepayers for facilities prior to the ordinary timing (the first rate case after the project goes into service) and without undergoing the full scrutiny of a rate case. Holding the Company to its initial estimate is an important tool to enforce fiscal discipline.

Further, imposition of a cap protects the integrity of the certificate of need process, in which it is critical that the cost estimates for the alternatives being compared are as reliable as possible. And, capping costs at the certificate of need levels is consistent with the Commission's actions in similar cases involving other utilities' riders.

The Company is recovering the cost of these transmission facilities through a rider, a unique regulatory tool essentially designed to enable utilities to begin recovering the prudent and reasonable costs of critically needed capital investments between rate cases. The rate case remains the primary vehicle for determining prudence and reasonableness.

³³ *In the Matter of the Northern States Power Company, a Minnesota Corporation, d/b/a Xcel Energy, for Approval of a Modification to its TCR Tariff, 2010 Project Eligibility, TCR Rate Factors, Continuation of Deferred Accounting and 2009 True-up Report*, Docket No. E-002/M-09-1048, ORDER APPROVING 2010 TCR PROJECT ELIGIBILITY AND RIDER, 2009 TCR TRACKER REPORT, AND TCR RATE FACTORS at ordering paragraph 4 (Apr. 27, 2010). Accessed at: [efiling 20104-49616-01](https://www.xcelenergy.com/efiling/20104-49616-01).

In the absence of a rate case, the best available proxy for determining prudence and reasonableness is the cost determination made on the record of a certificate of need or cost recovery eligibility proceeding. Here, the relevant proceeding is a certificate of need case. Otter Tail should continue recovering the costs it sponsored in its certificate of need case unless and until it demonstrates in a rate case that higher costs are prudent and reasonable.³⁴

i. Transmission Projects

Xcel moved all of its previous TCR Rider transmission projects into base rates in its most recent rate case in Docket No. E002/GR-21-630. As a result, only the three new transmission projects - Brookings Second Circuit, Bayfront to Ironwood, and MISO LRTP2 Alexandria to Big Oaks are included for recovery in the instant Petition.

Regarding cost caps, the Department notes that Xcel did not provide the initial costs for these projects that was approved in their respective approval filings. The Department recommends that Xcel provide the approved costs and Commission Orders approved the following projects for Brookings Second Circuit, Bayfront to Ironwood, and MISO LRTP2 Alexandria to Big Oaks transmission in reply comments. The Department will provide its recommendations regarding cost caps for these projects after reviewing the additional information.

ii. Distribution Projects

The Commission's September 27, 2019 Order in Docket No. E002/M-17-797 approved TCR Rider recovery of the ADMS project, the first Distribution-Grid Modernization project to be certified as part of the Company's first Biennial Grid Modernization Report. The Commission subsequently certified and later approved TCR cost recovery of additional Distribution-Grid Modernization projects – specifically, the TOU Pilot, AMI, FAN, and LoadSEER in its 2021-2022 TCR Rider Order. Per these orders, the Commission established cost caps for Xcel's AMI and FAN³⁵ and ADMS³⁶ projects. The following tables summarize Xcel's total forecasted costs for these projects along with their respective cost caps:

³⁴ *In the Matter of Otter Tail Power Company's Request for Approval of a Transmission Cost Recovery Rider Including the Proposed Transmission Factor for the Recovery Period from May 2, 2013 to April 30, 2014*, Docket No. E-01/M-13-103, ORDER CAPPING COSTS, DENYING RIDER RECOVERY OF EXCESS COSTS, AND REQUIRING INCLUSION OF ALL MISO SCHEDULE 26 COSTS AND REVENUES IN TCR RIDER at 4 (Mar. 10, 2014) (emphasis added) (footnotes omitted). Accessed at: [efiling 20143-97156-01](https://www.efs.com/efiling/20143-97156-01).

³⁵ 2021-2022 TCR Rider Order

³⁶ Commission's December 10, 2021, Order in Docket No. E002/17-797.

Table 3: AMI and FAN Capital and O&M Forecast³⁷

AMI	Pre-2022	2023	2024	2025	2026	2027	2028	Total	Cap	Variance
Capital	\$43.10	\$93.90	\$117.70	\$33.70	\$29.60	\$20.20		\$338.20	\$366.30	(\$28.10)
O&M	\$5.30	\$4.30	\$9.50	\$20.10	\$20.10			\$59.30	\$92.90	(\$33.60)
TOTAL	\$48.40	\$98.20	\$127.20	\$53.80	\$49.70	\$20.20	\$0.00	\$397.50	\$459.20	(\$61.70)

FAN	Pre-2022	2023	2024	2025	2026	2027	2028	Total	Cap	Variance
Capital	\$19.60	\$45.00	\$12.60	\$12.00	\$3.00	\$2.50	\$1.20	\$95.90	\$98.10	(\$2.20)
O&M	\$0.80	\$0.40	\$0.10	\$0.10	\$0.10			\$1.50	\$6.40	(\$4.90)
TOTAL	\$20.40	\$45.40	\$12.70	\$12.10	\$3.10	\$2.50	\$1.20	\$97.40	\$104.50	(\$7.10)

Table 4: ADMS O&M and Capital – in Millions³⁸

ADMS	Pre-2022	2023	2024	2025	2026	Total	Cap	Variance
Capital	\$49.90	\$0.60	\$0.60	-	-	\$51.10	\$69.10	(\$18.00)
O&M	\$6.20	\$0.60	\$0.80	\$1.90	\$1.80	\$11.30		
TOTAL	\$56.10	\$1.20	\$1.40	\$1.90	\$1.80	\$62.40	\$69.10	(\$6.70)

The Department reviewed Xcel's forecasted costs and the Commission's orders regarding costs caps. As shown above, Xcel's AMI/FAN and ADMS projects do not exceed the established cost caps.

iii. Hosting Capacity Analysis (HCA)

As noted above, the Commission accepted the Company's 2022 HCA Report and confirmed TCR Rider recovery of costs associated with HCA is appropriate, with additional reporting requirements in its September 15, 2023 Order in Docket No. E002/M-22-574.

The Department reviewed the Commission's September 15, 2023 Order and notes there does not appear to be any cost caps established for Xcel's HCA project. However, the Commission required the Company to provide information related to the Model Software Review Request for Proposal in future cost recovery proceedings. Xcel provided the following costs estimates for HCA in its previous TCR Rider in Docket No. E002/M-23-467.

³⁷ Petition pg. 19.

³⁸ Petition pg. 20.

Table 5: Summary of HCA Costs³⁹

Development Roadmap Items	Estimated Costs (+50% Contingency)	One-time or Recurring Costs	
Foundational Improvements	\$ 2,895,000		
ADMS CIM Extract	\$ 825,000	One-time	
CRS Integration/Cleanup	\$ 470,000	One-time	
Modeling Database and Hardware	\$ 400,000	One-time	
Project Team Labor	\$ 900,000	One-time	
Additional Support Staff	\$ 300,000/year	Recurring	Not yet included in TCR cost recovery
Monthly Updates	\$ 600,000		
Additional Support Staff	\$ 600,000/year	Recurring	Not yet included in TCR cost recovery
Modeling Software Review	\$ 2,095,000	One-time	

The Department recommends the above cost estimates in Table 5 as a starting point for review of costs recovery and caps, however, we also note that these estimated costs include a 50 percent contingency which is significant. The Department requests that Xcel explain in reply comments whether any of its HCA costs included in the 2025 forecasted revenue requirements of the instant Petition exceed the values included in Table 5. The Department will make its final recommendations regarding HCS cost caps after reviewing the Company's reply comments.

1. NET REGIONAL EXPANSION AND COST BENEFIT (RECB) CHARGES (MISO SCHEDULES 26/26A, 37 & 38)

During the 2008 Minnesota Legislative Session, Minn. Stat. 216B.16, Subd, 7(b) (2) was amended to allow utilities providing transmission service to recover "the charges incurred by a utility that accrue from other transmission owners' regionally planned transmission projects that have been determined by MISO to benefit the utility, as provided for under a federally approved tariff," upon Commission approval. The Statute further requires any recovery to "be reduced or offset by revenues received by the utility and by amounts the utility charges to other regional transmission owners, to the extent those revenues and charges have not been otherwise offset."

MISO's regionally planned transmission projects are also referred to as Regional Expansion and Cost Benefit (RECB) projects. RECB charges and revenues are generally reflected under MISO Schedules 26/26A. MISO Schedule 26 includes other regionally shared projects such as Market Efficiency Projects and Generation Interconnection Projects. MISO Schedule 26A includes projects that have been deemed to be Multi-Value Projects (MVPs).

³⁹ Petition Attachment 4, page 14 of 14 in Docket No. E002/M-23-467. [efiling](#)

In addition to MISO Schedules 26/26A, utilities also receive revenues related to regionally-shared projects under MISO Schedules 37 and 38. MISO Schedule 37 revenues represent a utility's share of contributions MISO receives from American Transmission Systems, Inc., which left MISO on June 1, 2011 to integrate with PJM. Likewise, MISO Schedule 38 revenues represent a utility's share of payments from Duke-Ohio and Duke-Kentucky, which left MISO on December 31, 2011, but have an ongoing obligation to pay for MISO projects due to their previous membership.

Similar to previous TCR filings, Xcel proposed to recover the net charges it pays other electric utilities through MISO Schedules 26/26A in its TCR Rider. Under Xcel's proposal, it would recover the estimated payments it makes under MISO Schedules 26/26A net of the estimated revenues it receives from other utilities under MISO Schedules 26/26A. Specifically, Xcel proposed to include its estimated 2025 and 2026 MISO Schedule 26/26A net revenues of (\$6,885,937) in its forecasted 2025 revenue requirements and (\$881,954) in its forecasted 2026 revenue requirements, respectively, in its TCR Rider.⁴⁰

Order Point No. 12 of the Commission's December 10, 2021 Order in Xcel's 2019-2020 TCR Rider required Xcel to specifically identify Auction Revenue Rights for Multi-Value Projects in Schedules 26 and 26A, including forecasted revenue. According to Xcel, this also includes MVP Auction Revenue Rights (MVP ARR).⁴¹ Xcel's MISO Schedule 26/26A and MVP ARR calculations are provided in Attachment 10 of the Petition.

The Department reviewed Attachment 10 of Xcel's Petition and was able to identify specific MISO Schedule 37/38 amounts and MVP ARR amounts. As a result, the Department concludes Xcel complied with Order Point No. 12 of the Commission's December 10, 2021 Order in Docket No. E002/M-21-814.

2. OTHER WHOLESALE TRANSMISSION REVENUES (NON-RECB)

The Department notes that the bulk of Minnesota regulated electric utilities' transmission assets over 100 kilovolts are considered to be non-RECB projects for MISO purposes and are included in the utilities' base rates rather than the transmission cost recover rider. Similar to RECB charges that are reflected in MISO Schedules 26/26A, these non-RECB charges (wholesale transmission revenues and expenses) are reflected in MISO Schedule 9 revenues for the party that owns the transmission assets and in MISO Schedule 9 expenses for any party that uses the transmission assets (including the owner of the assets). As such, any wholesale transmission revenues and expenses (MISO Schedule 9 revenues and expenses) associated with these facilities are generally reflected in base rates. These MISO Schedule 9 charges are determined under each utility's open-access transmission tariff (OATT) approved by the Federal Energy Regulatory Commission (FERC).

While most of these costs and revenues are reflected in utilities' base rates, sometimes Minnesota rate-regulated utilities have non-RECB transmission projects that qualify for TCR Rider recovery. In those instances, the utility provides a net credit (commonly referred to as the OATT credit) in its TCR Rider to account for the amount of revenues it expects to receive from MISO for other utilities' use of the transmission asset. This net credit reflects the difference between what the utility pays MISO for

⁴⁰ Petition, Attachment 10.

⁴¹ Petition, Attachment 10.

using its own non-RECB transmission asset and what the utility receives from MISO for other utilities' use of the asset.

The Department reviewed Xcel's OATT credit calculations found in Attachment 9 of the Petition and concludes they are reasonable. As explained on page 17 of the Petition, Xcel identified one non-RECB project, CapX2020 La Crosse-Local. However, the Department notes this project and related net OATT credit was moved into base rates in Xcel's most recent rate case. Instead, the Department reviewed Xcel's proposed revenue requirements in Attachment 11 and notes that two non-RECB projects (Brooking 2nd Circuit and Bayfront to Ironwood) appropriately received OATT credits in their respective forecasted revenue requirements calculations for 2025 and 2026.

3. RATE OF RETURN ON INVESTMENT

Minn. Stat. §216B.16, subd. 7b (2) allows a return on investment at the level approved in the utility's last general rate case, unless a different return is found to be consistent with the public interest. Xcel's rate of return, including ROE is provided in Attachment 8 of the Petition. As shown therein, Xcel used a 9.25% ROE to calculate its 2025 annual revenue requirements. The Department notes this is consistent with the Commission-approved ROE of 9.25% in the Company's most recent electric case in Docket No. E002/GR-21-630.

4. INTERNAL CAPITALIZED LABOR

Consistent with the Commission's decisions in prior TCR proceedings, the Company removed internal capitalized labor costs in its revenue requirements calculations.⁴² Xcel's removal of internal labor costs is shown on page 21 of the Petition. The Department reviewed Xcel's removal of internal labor cost calculations and concludes they are reasonable and consistent with past TCR Rider proceeding.

5. PRORATED ACCUMULATED DEFERRED INCOME TAXES

Xcel stated the following on pages 17-18 of its Petition regarding prorated accumulated deferred income taxes (ADIT):

The Company calculated the 2024 revenue requirements using the alternative ADIT treatment approved by the Commission in their December 10, 2021, Order in Docket No. E002/M-19-721. This methodology conforms to our understanding of the proration formula in IRS regulation section 1.167(1)-1(h)(6). Under this treatment we have:

1. Treated each forecast month as a test period since the revenue requirements in riders are calculated monthly. This allows the monthly ADIT balance to be reset to its un-prorated beginning balance and only the monthly activity receives the proration.

⁴² Petition at pages 20-21

2. Then applied a mid-month convention for the proration factors in each month.
3. Removed ADIT from the beginning-of-month and end-of-month rate base average, since the proration is itself a form of averaging. These treatments reduce the proration impact to the ratepayers in these rider mechanisms significantly.

We believe that this treatment minimizes customer impact while still maintaining the significant deferred tax benefits provided to our customers. This treatment requires the ADIT prorate to be embedded in the rate base calculation rather than separated as a line item. However, we provide Attachment 12 to show how ADIT proration impacts the total revenue requirement for the 2025 calendar year.

As shown on Attachment 12 of Xcel's Petition, the impact on customers using the Company's proposed ADIT treatment is minor. The total impact of ADIT proration on the TCR Rider under this methodology is \$567⁴³ out of \$57.5 million in total revenue requirements for the forecasted 2025 revenue requirements.

The Department reviewed Xcel's monthly ADIT methodology and calculations shown in Attachment 12. Based on our review, the Department agrees that the impact of proration is de minimis. In addition, the Department agrees that Xcel's methodology and calculations are consistent with past TCR proceedings and recommends approval.

6. ALLOCATION OF COSTS

Northern States Power Minnesota (NSPM) and Northern States Power Wisconsin (NSPW) operate as a single, integrated system, and therefore costs are initially calculated at the total system level. The allocation of costs from the total system level to the Minnesota jurisdictional customer groups is a three-step process. First, the Company allocates total system costs between NSPM and NSPW. Second, NSPM allocates its share of total system costs to each of its three state jurisdictions (Minnesota, North Dakota, and South Dakota). Third, the Company allocates its Minnesota jurisdictional costs among its customer classes.

To allocate total system costs between NSPM and NSPW, the Company uses a demand allocator which reflects the sharing of costs between NSPM and NSPW pursuant to its FERC Interchange Agreement. Xcel stated that it used its budgeted Interchange Agreement allocators for 2025.⁴⁴ Xcel stated that any future over- or under-recovery due to its budgeted allocators will be reflected in their next TCR Rider filing that will use actual allocators as they are available.⁴⁵

⁴³ Petition, Attachment 12 (seven months at \$81).

⁴⁴ Petition at 16.

⁴⁵ *Id.*

The Interchange Agreement demand allocator, reported on Attachment 8, line 22 of the Petition, is based on 36-month coincident peak demand. NSPM proposed to use an allocation factor of 84.2294 percent for 2025. The Company's proposed cost allocation between NSPM and NSPW is consistent with the methodology used in previous TCR filings, and the Department concludes that it is reasonable.

To allocate NSPM's share of total system costs between NSPM's three state jurisdictions, the Company proposed using demand allocators based on 12-month coincident peak demand, as shown in the Petition, Attachment 8, line 21. The allocator proposed, 87.1003 percent for 2025, is consistent with the jurisdictional allocator the Company proposed in its most recent rate case, Docket No. E002/GR-21-630. The Department concludes that the Company's proposed jurisdictional allocator is reasonable.

To allocate NSPM's Minnesota jurisdictional costs among the Company's various rate classes within the Minnesota jurisdiction, the Company used its D10S transmission demand allocator from its most recent rate case in Docket No. E002/GR-21-630, which is based on the Company's system peak coincident with the MISO system peak.⁴⁶ This approach is consistent with past practice, and the Department concludes that it is reasonable.

i. Recovery from Minnesota Customer Classes and Applicable Recovery Rates

NSPM's Minnesota jurisdictional customer classes include Residential, Commercial Non-Demand, and Demand. The Company proposed to recover costs allocated to its Residential and Non-Demand customers on an energy-only basis (i.e. via a per kWh charge), and to recover costs allocated to its Demand customer class on a demand-only basis (i.e. via a per kW charge). This recovery method is consistent with the method used in prior TCR Rider filings; as a result, the Department concludes it is reasonable.

7. TRACKER BALANCE

As shown above on line 22 in Table 1, Xcel proposes to include under-recovered TCR Rider tracker balances of (\$6,486,847) for 2025 and (\$424,621) for 2026. The Department reviewed Xcel's tracker balance calculations found in Attachment 5 of the Petition and conclude they appear reasonable.

8. CUSTOMER NOTICE ON PROPOSED TARIFF REVISIONS

Xcel provided their proposed customer notice on page 24 of the Petition. The tariff revisions are included in Attachment 14 of the Petition and include both the redline and the clean versions. The Department reviewed Xcel's proposed tariff revisions and customer notice and recommends that the Commission approve them.

⁴⁶ Petition, Attachment 7.

9. PARTICIPANT COMPENSATION

The Department notes that Participant Compensation expenses refer to costs paid by a utility to compensate intervenors for their time and costs incurred to participate in rate cases and other proceedings before the Commission.

In 2023, the Minnesota Legislature passed a new law governing compensation for participants in regulatory proceedings in Minnesota Statute 216B.631 (Participant Compensation Statute). This new law was deemed effective as of May 24, 2023 and applies to any proceeding in which the Commission has not yet issued a final order. Under the Participant Compensation Statute, the Commission may order a utility to compensate eligible participants in a wide variety of proceedings, including rate cases and riders.

The Department notes the Participant Compensation Statute appears to be intended to promote participation by other intervenors in proceedings such as this before the Commission. As shown above in Department Table 1, Xcel included participant compensation expenses of \$72,754 in 2024 but did not include any participant compensation in 2025 and 2026. As such, the Department recommends the Commission approve a Xcel's participant compensation expenses.

10. OTHER COMPLIANCE ISSUES

Xcel addressed its compliance with Commission Orders issued July 23, 2020, in Docket No. E-002/M-19-666 and September 27, 2019 in Docket No. E-002/M-17-797 beginning on page 4 and throughout its Petition.

Based on our review, the Department concludes Xcel complied with the Commission's orders.

III. DEPARTMENT CONCLUSIONS AND RECOMMENDATIONS

The Department recommends that Xcel provide the approved costs and Commission Orders approving the following projects for Brooking Second Circuit, Bayfront to Ironwood, and MISO LRTP2 Alexandria to Big Oaks transmission in reply comments. The Department will provide its final recommendations regarding cost caps for these projects after reviewing the additional information.

The Department recommends that Xcel explain in reply comments whether any of its HCA costs included in the 2025 forecasted revenue requirements in the instant Petition exceed the values included in Table 5. The Department will make its final recommendations regarding HCA cost caps after reviewing the Company's reply comments.

CERTIFICATE OF SERVICE

I, Sharon Ferguson, hereby certify that I have this day, served copies of the following document on the attached list of persons by electronic filing, certified mail, e-mail, or by depositing a true and correct copy thereof properly enveloped with postage paid in the United States Mail at St. Paul, Minnesota.

Minnesota Department of Commerce
Comments

Docket No. E002/M-24-371

Dated this 3rd day of **April 2025**

/s/Sharon Ferguson

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21	Carol A.	Overland	overland@legalelectric.org	Legalelectric - Overland Law Office		1110 West Avenue Red Wing MN, 55066 United States	Electronic Service		No	M-24-371
22	Generic Notice	Residential Utilities Division	residential.utilities@ag.state.mn.us		Office of the Attorney General - Residential Utilities Division	1400 BRM Tower 445 Minnesota St St. Paul MN, 55101-2131 United States	Electronic Service		Yes	M-24-371
23	Kevin	Reuther	kreuther@mncenter.org	MN Center for Environmental Advocacy		26 E Exchange St, Ste 206 St. Paul MN, 55101-1667 United States	Electronic Service		No	M-24-371
24	Christine	Schwartz	regulatory.records@xcelenergy.com	Xcel Energy		414 Nicollet Mall FL 7 Minneapolis MN, 55401-1993 United States	Electronic Service		No	M-24-371
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