Xcel Energy®

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July 14, 2023

—Via Electronic Filing—

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

RE: COMMENTS
ESTIMATED COSTS OF FUTURE CARBON DIOXIDE REGULATION ON ELECTRICITY GENERATION
DOCKET NOS. E999/CI-07-1199; E999/DI-19-406; AND E999/DI-22-236

Dear Mr. Seuffert:

Northern States Power Company, doing business as Xcel Energy, submits these Initial Comments in response to the January 11, 2023, Request for Comments by the Minnesota Pollution Control Agency and Minnesota Department of Commerce, Division of Energy Resources (together, the Agencies). The Agencies invite comments on the future cost of carbon dioxide (CO_2) regulation on electricity generation – specifically:

1. Should the Commission adopt the Agencies' recommendations from its January 5, 2023, Report? If not, how should the Agencies' recommendations be modified? The Agencies recommend the Commission:
    a. raise the upper bound of the existing range of likely costs of CO2 regulation to $30 per ton of CO2 emitted;
    b. keep the lower bound at $5 per ton of CO2 emitted;
    c. set an annual escalation factor for the regulatory cost of carbon at 4%;
    d. keep 2025 as the threshold planning year for which these values should begin to be applied; and
    e. continue to direct utilities to use the same scenarios of combining regulatory and environmental cost values as established in the September 2020 order.
2. How do capacity expansion models, such as EnCompass, treat CO2 regulatory costs differently than environmental externalities in resource planning and resource acquisition proceedings?
3. Are there other issues or concerns related to this matter?

Additionally, the Agencies posed the following Supplemental Topics, which we also address:

4. How should the Commission's likely range of CO2 regulatory costs incorporate the requirements of Minnesota Session Laws 2023, Chapter 7, section 10, which requires Minnesota utilities to generate or procure 100 percent carbon-free electricity by 2040 (the Carbon-Free Standard)?
5. How should the Commission implement Minnesota Session Laws 2023, chapter 7, section 18, which required the Commission to adopt estimates released by the federal Interagency Working Group on the Social Cost of Greenhouse Gases or its successor, and requires that resource planning and acquisition proceedings incorporate these estimates?
6. How should the Commission incorporate potential regulatory costs resulting from the U.S. Environmental Production Agency's CO2 regulation under the Section 111 (b) and (d) rules?

In summary, there have been several major policy and regulatory changes since this docket was opened and the Agencies' proposed ranges were established. Utilities in Minnesota will factor these new policies into their resource plans and acquisition proceedings, which may obviate the need for a separate and ongoing regulatory cost of carbon. These new policies and regulations include (1) the new carbon-free energy requirements in Minn. Stat. § 216B.1691 as revised by *Minnesota Session Laws 2023, Chapter 7, section 10,* passed in 2023, (2) incentives available through the Inflation Reduction Act, and (3) the Environmental Protection Agency's proposed new source performance standards for fossil fired generating units (Clean Air Act sections 111b and 111d), released in spring 2023. These requirements will be factored into the Company's resource plan modeling either as direct constraints or inputs to modeling, or metrics by which we will evaluate plans for suitability as our Preferred Plan. In other words, any plan the Company puts forward would need to be compliant with state clean energy requirements and source performance regulations, and would include benefits of tax incentives for non-emitting resources. The passage of these new policies effectively "internalizes" – as a compliance requirement – the policies that a theoretical future regulatory cost of carbon was meant to reflect. Therefore, so long as our plans comply with these policies, additional regulatory costs of carbon in modeling may no longer be necessary.

The Company recognizes that statute may still require the Commission to determine a regulatory cost of carbon that will be used as an input to resource planning and acquisition modeling; as such, the Company does not object to the Department's suggested range up to $30 beginning in 2025. However, due to the aforementioned policy changes, an incremental regulatory cost of carbon equating to $0 combined with the new statutory constraints should be an acceptable input for plans the Commission can evaluate.

Furthermore, with respect to environmental externalities, the Company has – in its recent plans – evaluated these costs, but in a different manner from the regulatory costs of carbon. Environmental externalities, while important to evaluate, are not factored into capacity expansion modeling or production cost modeling and modeled dispatch decisions, rather, they are applied to the emissions a given plan is expected to produce and added to the Present Value of Societal Cost after the fact. This is distinct from the regulatory cost of carbon, which has been included in resource selection and dispatch decisions. The Company believes that the practice of accounting for environmental externalities should continue, as externality prices do not represent the likely price a policy would require the Company and our customers to "internalize" through resource selection and market dispatch, but rather, they are an acknowledgement that there are societal environmental impacts beyond what is captured in current or future market transactions. Factoring these costs into the PVSC ranking of various potential future resource plans ensures that these costs are adequately captured and evaluated by the Company, stakeholders, and the Commission.

A. Background

Minn. Stat. § 216H.06 requires the Minnesota Public Utilities Commission to "establish an estimate of the likely range of costs of future carbon dioxide regulation on electricity generation." The estimate, which may be made in a Commission Order, must be used in all electricity generation resource acquisition proceedings. The Commission last updated its CO_2 regulatory cost range in September 2020, adopting a range of $5 to $25 per short ton of CO_2, applied beginning in 2025, for resource planning and acquisition proceedings initiated in both 2020 and 2021.[1]

The CO_2 regulatory cost range is intended as a proxy for regulatory costs that utilities and their customers may face, beginning in the year they are expected to incur these costs, so that resource planning and acquisition decisions can consider the impacts of those costs on long-term capital investments. This cost range is meant to capture regulatory costs only. Societal damages from climate change are separately addressed using the CO_2 environmental cost range under Minn. Stat. §216B.2422, subd. 3. The CO_2 regulatory cost range is applied in resource planning models as a cost faced by any fossil generation resource, affecting both the dispatch of resources and expansion plan choices. Use of CO_2 regulatory costs results in a Present Value of Societal Cost

[1] ORDER ESTABLISHING 2020 AND 2021 ESTIMATE OF FUTURE CARBON DIOXIDE REGULATION COSTS. *In the Matter of Establishing an Updated Estimate of the Costs of Future Carbon Dioxide Regulation on Electricity Generation Under Minn. Stat. § 216H.06*. September 30, 2020. Docket Nos. E-999/DI-17-53 and Docket No. E-999/CI-07-1199.

(PVSC) ranking of resource plan alternatives that differs from the Present Value of Revenue Requirements (PVRR) ranking. All else equal, a portfolio with more CO_2-emitting generation will have a higher PVSC than one with less CO_2-emitting generation. PVSC is one of the factors utilities and the Commission consider in assessing preferred resource alternatives and portfolios.

When the Commission adopted the range of $5 to $25 per ton in its last update, it considered a variety of factors including actual CO_2 allowance prices at that time in the Western Climate Initiative (WCI) and Regional Greenhouse Gas Initiative (RGGI) carbon markets; modeling of possible CO_2 allowance prices under the EPA's Clean Power Plan (CPP); and the possibility that future regulatory approaches at the federal, regional, or state level might impose greater regulatory costs than the indicative carbon prices in WCI, RGGI, or the CPP.

The Commission specified five scenarios that utilities were required to consider in all electricity generation resource acquisition proceedings during 2020 and 2021:

A. Incorporate, for all years, the low end of the range of environmental costs for CO_2 as approved by the Commission in its January 3, 2018 Order Updating Environmental Costs in Docket No. E-999/CI-14-643;
B. Incorporate, for all years, the high end of the range of environmental costs for CO_2;
C. Incorporate the low end of the range of environmental costs for CO_2 but substituting, for planning years after 2024, the low end of the range of regulatory costs for CO_2 regulations, in lieu of environmental costs;
D. Incorporate the high end of the range of environmental costs for CO_2 but substituting, for planning years after 2024, the high end of the range of regulatory costs for CO_2 regulations, in lieu of environmental costs;
E. A reference case scenario incorporating the Commission's middle or high values of the established environmental and regulatory cost ranges.

Accordingly, the Company used all five scenarios in our recently filed 2020-2034 Upper Midwest Integrated Resource Plan. Option D – high CO_2 environmental costs through 2024, high CO_2 regulatory costs thereafter – was selected as the basis of our primary PVSC scenarios and we conducted analysis on the remaining options as sensitivities.[2] The Company also provides sensitivities that examine future scenarios with no CO_2 costs incorporated – or our PVRR cases – as a comparison point, although it is no longer required in Minnesota resource planning or acquisition

[2] *2020-2034 Upper Midwest Integrated Resource Plan*. Docket No. E002/RP-19-368. See Appendix F2, Strategist Modeling Assumptions and Inputs.

filings.[3]

B. Changes in the Planning Landscape

There have been changes – at both the state and federal levels – in the carbon regulatory landscape since the Commission's last update. These changes are summarized below. The Company concludes that because the costs of compliance with new state and federal policies and regulations will be factored into our future resource plans, a representative regulatory cost of carbon is no longer needed to address this policy. In short: since the CO_2 regulatory cost range is intended as a proxy for costs that utilities and their customers would face under future regulations, now that regulations are in place and the estimated costs of compliance with them will be incorporated in all planning scenarios, the regulatory proxy may no longer be needed. Additionally, because of new legislation, Minnesota utilities will continue to increase the amount of carbon-free electricity while decreasing the electricity generated by legacy carbon emitting fuel sources, and thus, the amount of CO_2 emitted, even in the absence of a regulatory cost of carbon.

1. Future EPA Power Sector Rulemaking

In the spring of 2023, the EPA released a draft rule under Clean Air Section 111(b) for fossil fuel generation, which includes various requirements for existing and new plants, depending on the type of plant, size, and anticipated capacity factor. The rule is not yet final; thus, the Company has not fully determined the expected impact at this time. However, we are tracking rule development closely and considering possible impacts to our existing and future generation fleet. We plan to address this more comprehensively in our upcoming Resource Plan. Further, the rules could possibly allow for emissions averaging or trading, as it was not precluded as a compliance mechanism by the Supreme Court's June 2022 decision. This would also affect how we model compliance in our future plans.

Whether it is through direct constraints on emissions, a requirement to retrofit units with emissions reducing technology, or an emissions averaging or trading process – the costs of compliance will be factored into the Company's future resource plans. Therefore, a representative regulatory cost of carbon is no longer needed to address this policy.

[3] We note that, as an investor-owned utility with customers located in North Dakota, we are also subject to new North Dakota Integrated Resource Plan requirements and there, consideration of potential future carbon regulation is expressly prohibited by North Dakota law (N.D.C.C. § 49-02-23).

2. Federal Legislation

No federal legislative framework regulating carbon emissions from the electric sector has passed, or even gained significant traction, since the Commission's last update, so presently, there is no concrete federal legislative framework on which to base CO_2 regulatory costs in the electricity sector. However, the recently signed Inflation Reduction Act (IRA) provides significant tax incentives for clean energy generation and infrastructure, which are substitute energy sources relative to emitting resources. While the IRA does not create any direct regulatory mechanisms for carbon pricing, it will certainly spur additional clean energy additions by incentivizing renewables, thereby pressuring the economic viability of emitting resources as a result.

3. State Legislation

Presently, there is no State of Minnesota legislative or regulatory framework on which to base an update to the CO_2 regulatory costs range (i.e., that explicitly prices carbon dioxide emissions in \$/ton CO_2). However, the state passed landmark legislation this session – mandating 100 percent carbon-free electricity by 2040 – that will directly affect how utilities plan going forward. Governor Walz recently signed the bill into law, which increases the Renewable Energy Standard thresholds and creates a new Carbon-Free Energy Standard. Specifically, it dictates that utilities provide Minnesota electric retail sales with 80 percent carbon-free electricity by 2030, 90 percent carbon-free and 55 percent renewable by 2035, and 100 percent carbon-free by 2040. In accordance with our own corporate goals, the Company is well positioned to transition to a system with very low carbon emissions and to achieve compliance with the new legislation under the Alternate Plan approved in our last IRP.[4] Based on the IRP Alternate Plan, our system will meet or exceed the thresholds outlined above, and therefore complies with the thresholds enacted in the new legislation. As these targets are now required by law, any plan the Company puts forward in the future will take compliance with these thresholds into account. Therefore, a regulatory cost of carbon – to mitigate risk of future non-compliance with carbon reduction requirements – is likely not required as an incremental cost in our analyses. This schedule further signifies the onset of the clean energy transition in Minnesota. Minnesota utilities will continue to increase the amount of carbon-free electricity provided to customers while decreasing the electricity generated by legacy emitting fuel sources, and thus, the amount of CO_2 emitted, even in the absence of a regulatory cost of carbon.

[4] Docket No. E002/RP-19-368.

C. Questions Posed by the Agencies

The Agencies request comment on four specific topics, to which we respond below.

1) *Should the Commission adopt the Agencies' recommendations from its January 5, 2023, Report? If not, how should the Agencies' recommendations be modified? The Agencies recommend the Commission:*
   a) *raise the upper bound of the existing range of likely costs of CO2 regulation to $30 per ton of CO2 emitted;*
   b) *keep the lower bound at $5 per ton of CO2 emitted;*
   c) *set an annual escalation factor for the regulatory cost of carbon at 4%;*
   d) *keep 2025 as the threshold planning year for which these values should begin to be applied; and*
   e) *continue to direct utilities to use the same scenarios of combining regulatory and environmental cost values as established in the September 2020 order.*

As noted above, the various regulations and new legislation to which the Company is subject when selecting future resources may obviate the need for regulatory costs of carbon to be used in our modeling. However, we acknowledge that Minnesota Statute does continue to require the Commission to consider a range of future costs of carbon. We believe it would be appropriate for the low end of the range to be $0, and the high end of the range to either remain unchanged from current costs or be adjusted up to the $30 the Agencies suggested in previous comments. We also believe that externality costs like the Federal Social Cost of Carbon – and the Interim Working Group values noted in the recent Minnesota 100x40 law – should continue to be evaluated separately as an input to PVSC, rather than incorporated into capacity expansion and modeled dispatch.

With respect to maintaining a range of costs, the Company believes it is reasonable to retain the upper level of regulatory cost of carbon of $25 per short ton, or – per the Agencies' recommendation – raise the upper bound of the existing range to $30 per ton of CO_2 emitted, as this would maintain consistency with allowance auction clearing prices in WCI. 2025 can also be considered a reasonable first year in which these values should begin to be applied. That said, the Company suggests that the annual escalation factor should remain at 2 percent, or otherwise, a value in line with a utility's assumptions around long term inflation used in its Resource Plan. With respect to the Agencies' recommendation, we have no basis to assume that the long-term inflation rate will be 4 percent To our knowledge, the Federal Reserve has maintained its long term economy-wide inflation target at 2 percent, and the Congressional Budget Office expects that inflation rates will return to below 4 percent

by the end of this year.[5] Further, the latest 30-year forecast from S&P Global projects the producer price index for finished goods to be 1.58 percent, and both the GDP price index and the CPI to be 2.24 percent.[6] As such, an escalation factor of 4 percent exceeds industry projections, and could cause resource and carbon costs to be inappropriately valued, resulting in higher prices for customers.

2. *How do capacity expansion models, such as EnCompass, treat CO2 regulatory costs differently than environmental externalities in resource planning and resource acquisition proceedings?*

Since CO2 regulatory costs are considered by the Company to be a future cost associated with operating carbon emitting generating resources, the regulatory costs are incorporated into the model as a variable that is factored into the dispatch decisions beginning in 2025. These dispatch decisions performed by the model are associated with both capacity expansion and production cost modeling (reported as the Present Value of Social Costs, or PVSC model results) to arrive at a least-cost solution for future system planning. In contrast, environmental externality costs are not included as part of the dispatch decision since these costs are not currently reflected in energy markets nor do they represent the cost risk of future carbon regulation. That does not mean they are ignored or unimportant; they are instead incorporated as a cost adder that is applied to the results of the system dispatch, as part of the total PVSC cost identified for a particular plan. The Company believes this is an appropriate approach and we plan to continue this practice going forward.

3. *Are there other issues or concerns related to this matter?*

There are no other issues the Company would like to discuss at this time.

D. Supplemental Topics

7. *How should the Commission's likely range of CO2 regulatory costs incorporate the requirements of Minnesota Session Laws 2023, Chapter 7, section 10, which requires Minnesota utilities to generate or procure 100 percent carbon-free electricity by 2040 (the Carbon-Free Standard)?*

The legislation requires that each utility "generate or procure" an amount of carbon-free energy equivalent to at least 80 percent of Minnesota retail electric sales by 2030, 90 percent of Minnesota retail electric sales by 2035, and 100 percent of Minnesota retail electric sales by 2040. As noted above, the Company is well positioned to

[5] *See* https://www.cbo.gov/publication/58957
[6] These rate projections have fallen since Q1 2023.

transition to a system with very low carbon emissions and to achieve compliance with the new legislation under the Alternate Plan approved in our last IRP.[7] Based on the IRP Alternate Plan our system will exceed the thresholds enacted in the Carbon-Free Standard. Therefore, for our system, the carbon cost assumptions used in our last IRP resulted in a plan that complies with the Carbon-Free Standard.[8]

8. *How should the Commission implement Minnesota Session Laws 2023, chapter 7, section 18, which required the Commission to adopt estimates released by the federal Interagency Working Group on the Social Cost of Greenhouse Gases or its successor, and requires that resource planning and acquisition proceedings incorporate these estimates?*

Per the referenced law, it appears the Commission is required to consider the federal Interagency Working Group (IWG)'s February 2021 Interim Estimates of the Social Cost of GHGs (SC-GHG)[9] when considering externality costs – distinct from regulatory costs of carbon – until the IWG publishes updated guidance. However, we note that there remains substantial uncertainty whether these costs will be adopted, and the EPA itself is not using these costs in their ongoing carbon reduction rulemakings. Therefore, we suggest that the costs should be considered as one sensitivity in a broader range of externality prices and be considered specifically as an externality rather than a regulatory cost of carbon.

Chapter 7, Section 18 requires the Commission to provisionally adopt the U.S. Environmental Protection Agency (EPA)'s External Review Draft of Report on the Social Cost of GHGs released in September 2022, to adopt the final version of the EPA report when it becomes available, and to adopt IWG values if they exceed EPA values. The EPA published their draft SC-GHG values for use as a sensitivity analysis in conjunction with IWG values when conducting a regulatory impact analysis for proposed oil and gas sector GHG standards[10], however, since then, parties with extensive knowledge in SC-GHG modeling and calculations including the Electric Power Research Institute (EPRI) have commented on the technical short comings of the EPA's values which do not conform to the recommendations of the National Academies of Science.[11] The EPA has not yet published a final version of these values; it is not yet known if they will do so in the future, or how the values may change with improved methodologies. Notably, the EPA did not use their draft SC-

[7] Docket No. E002/RP-19-368.
[8] See Xcel Reply Comments, Appendix A, Docket No. E002/RP-19-368 (June 25, 2021). Numbers presented in Table 1 are based on the PVRR results where cost of carbon is not considered in the dispatch decisions.
[9] Technical Support Document: Social Cost of Carbon, Methane, (whitehouse.gov)
[10] EPA Draft "Report on the Social Cost of Greenhouse Gases: Estimates Incorporating Recent Scientific Advances" | US EPA
[11] Regulations.gov : EPA-HQ-OAR-2021-0317, search for EPRI

GHG values in the more recently published draft power sector GHG standards, which instead used the interim IWG values[12]. Therefore, while we recognize that the Commission may determine they need to evaluate the EPA's draft SC-GHG values by law, they should be considered in a sensitivity analysis along with the interim or successor IWG values, consistent with what the EPA uses. Further, SC-GHG values should continue to be considered as an externality in resource planning.

9. *How should the Commission incorporate potential regulatory costs resulting from the U.S. Environmental Production Agency's CO2 regulation under the Section 111 (b) and (d) rules?*

As discussed above, the EPA's Section 111 (b) and (d) rules will certainly affect the Company's future resource plans and we anticipate incorporating them more fully into our next Resource Plan. However, emissions limits and retrofit requirements included in the final rule are more appropriately modeled as constraints or direct equipment investment costs rather than proxied via future regulatory costs of carbon. Further, the rule is currently in proposed draft form and significant changes may occur in the final rule. As such, it is premature to consider the full cost impacts of this rule.

The Company appreciates the opportunity to provide these comments. This document has been filed with the Minnesota Public Utilities Commission and copied parties on the attached service list. Please contact Sydnie Lieb at (612) 321-3051 or Sydnie.M.Lieb@xcelenergy.com, or me at (612) 330-6064 or Monsherra.S.Blank@xcelenergy.com if you have any questions.

Sincerely,

/s/

MONSHERRA S. BLANK DIRECTOR, REGULATORY & STRATEGIC ANALYSIS
NSPM REGULATORY AFFAIRS

Enclosures

c: Service List

[12] Regulatory Impact Analysis for the Proposed New Source Performance Standards for Greenhouse Gas Emissions from New, Modified, and Reconstructed Fossil Fuel-Fired Electric Generating Units; Emission Guidelines for Greenhouse Gas Emissions from Existing Fossil Fuel-Fired Electric Generating Units; and Repeal of the Affordable Clean Energy Rule (epa.gov)

CERTIFICATE OF SERVICE

I, Josh DePauw, hereby certify that I have this day served copies or summaries of the foregoing document on the attached list(s) 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 Nos. E999/CI-07-1199; E999/DI-19-406; AND E999/DI-22-236

Dated this 14th day of July 2023

/s/

_____

Josh DePauw,
Regulatory Administrator

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Generic Notice	Commerce Attorneys	commerce.attorneys@ag.state.mn.us	Office of the Attorney General-DOC	445 Minnesota Street Suite 1400 St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_22-236_DI-22-236
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David	Dahlberg	davedahlberg@nweco.com	Northwestern Wisconsin Electric Company	P.O. Box 9 104 South Pine Street Grantsburg, WI 548400009	Electronic Service	No	OFF_SL_22-236_DI-22-236
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Barb	Freese	bfreese@mncenter.org	Minnesota Center for Environmental Advocacy	1919 University Ave W Ste 515 Saint Paul, MN 55104-3435	Electronic Service	No	OFF_SL_22-236_DI-22-236
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Bruce	Gerhardson	bgerhardson@otpco.com	Otter Tail Power Company	PO Box 496 215 S Cascade St Fergus Falls, MN 565380496	Electronic Service	No	OFF_SL_22-236_DI-22-236

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Joe	Hoffman	ja.hoffman@smmpa.org	SMMPA	500 First Ave SW Rochester, MN 55902-3303	Electronic Service	No	OFF_SL_22-236_DI-22-236
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Nathan	Jensen	njensen@otpco.com	Otter Tail Power Company	215 S. Cascade St. Fergus Falls, MN 56537	Electronic Service	No	OFF_SL_22-236_DI-22-236
Alice	Madden	alice@communitypowermn.org	Community Power	2720 E 22nd St Minneapolis, MN 55406	Electronic Service	No	OFF_SL_22-236_DI-22-236
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David	Moeller	dmoeller@allete.com	Minnesota Power	30 W Superior St Duluth, MN 558022093	Electronic Service	No	OFF_SL_22-236_DI-22-236
Dalene	Monsebroten	dalene.monsebroten@nmpagency.com	Northern Municipal Power Agency	123 2nd St W Thief River Falls, MN 56701	Electronic Service	No	OFF_SL_22-236_DI-22-236
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Russell	Olson	rolson@hcpd.com	Heartland Consumers Power District	PO Box 248 Madison, SD 570420248	Electronic Service	No	OFF_SL_22-236_DI-22-236
Audrey	Partridge	apartridge@mncee.org	Center for Energy and Environment	212 3rd Ave. N. Suite 560 Minneapolis, Minnesota 55401	Electronic Service	No	OFF_SL_22-236_DI-22-236
Kristel	Porter	kristel@mnrenewablenow.org	MN Renewable Now	N/A	Electronic Service	No	OFF_SL_22-236_DI-22-236
Generic Notice	Residential Utilities Division	residential.utilities@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012131	Electronic Service	Yes	OFF_SL_22-236_DI-22-236
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