COMMERCE DEPARTMENT

August 11, 2021

Mr. Will Seuffert
Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Suite 300
St. Paul, Minnesota 55101

RE: **Response Comments of the Minnesota Department of Commerce, Division of Energy Resources to Xcel Energy's Reply Comments**
Docket No. E002/M-19-721

Dear Mr. Seuffert:

Attached are the Response Comments of the Minnesota Department of Commerce, Division of Energy Resources (the Department) to the Reply Comments of Xcel Energy (Xcel or the Company).

Based on our review of Xcel Energy's Reply Comments, the DOC recommends that the Minnesota Public Utilities Commission (Commission) approve Xcel's Transmission Cost Recovery Rider Revenue Requirements for 2019-2020 as modified by the Department as discussed in greater detail herein. The Department is available to answer any questions that the Commission may have in this matter.

Sincerely,

/s/ MARK A. JOHNSON
Financial Analyst Coordinator

MAJ/ar
Attachment

MN COMMERCE DEPARTMENT

Before the Minnesota Public Utilities Commission

Response Comments of the Minnesota Department of Commerce
Division of Energy Resources

Docket No. E002/M-19-721

I. BACKGROUND

On August 1, 2006, Northern States Power d/b/a Xcel Energy (Xcel or the Company) filed a petition in Docket No. E002/M-06-1103 requesting approval of a Transmission Cost Recovery (TCR) Rider. The TCR Rider was proposed to replace the existing Renewable Transmission Cost Recovery (RCR) Rider and reflect changes required by Minn. Stat. §216B.16, subd. 7(b), which was newly adopted during the 2005 legislative session.

On November 20, 2006, the Minnesota Public Utilities Commission (Commission) issued an *Order Approving Transmission Cost Recovery Rider* in Docket No. E002/M-06-1103. The Commission's Order approved Xcel's proposed tariff for the TCR Rider with the condition that Xcel must maintain separate tracker accounts for projects approved under the renewable cost recovery statute, and those approved under the transmission cost recovery statute.

The Commission has issued Orders regarding Xcel's TCR Rider in several dockets since its November 20, 2006 Order.

On November 15, 2019, Xcel filed the instant petition requesting approval of its 2019-2020 revenue requirements, tracker balance, and updated TCR adjustment factors (2019-2020 TCR Rider or Petition).

On December 9, 2019, the Minnesota Department of Commerce, Division of Energy Resources (Department) sought a time extension request for comments and recommended provisional approval of Xcel's Petition since it resulted in a rate reduction for customers. In response, Xcel agreed with this approach and filed a letter indicating such.[1]

On February 21, 2020, the Commission issued an Order granting provisional approval of Xcel's 2019-2020 TCR Rider, with the understanding that a final decision on these matters would be made after receipt of interested parties' comments.

On February 26, 2020, Xcel filed its provisional tariff sheet in redline and final format for implementation on March 1, 2020.[2]

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[1] Xcel Energy Letter, December 20, 2019 in Docket No. E002/M-19-721.
[2] Xcel Provisional Tariff – Compliance Filing, February 26, 2020 in Docket No. E002/M-19-721.

On October 16, 2020, the Department filed its comments in the instant Petition and:

- concluded that the Huntley-Wilmarth Project is eligible for cost recovery under the TCR Statute in this proceeding.
- recommended that the Commission approve recovery of the proposed transmission capital costs in this proceeding.
- requested that the Commission confirm the Department's understanding that Xcel's Advanced Distribution Management System (ADMS) project costs that can be recovered through the TCR Rider are capped at $69.1 million.
- concluded that Xcel complied with Ordering Point 6 of the Commission's 17-797 Order.
- recommended that Xcel provide in reply comments a break-out of the amount of Multi-Value Projects (MVP) Auction Revenue Rights (ARRs) embedded in its estimated 2019 and 2020 MISO Schedule 26/26A net revenues of $8,372,475 and $3,202,305, respectively. In addition, the Department recommended that the Commission require Xcel to separately identify these amounts in future TCR Rider filings.
- recommended that Xcel explain in reply comments if its Midcontinent Independent System Operator (MISO) Schedule 37 and 38 revenues are included in its 2019-2020 annual revenue requirement calculations and, if so, to clearly identify the amounts. If MISO Schedule 37 and 38 revenues were not included in its 2019-2020 annual revenue requirement calculations, the Department recommended that the Commission require Xcel to identify and include MISO Schedule 37 and 38 revenues in its 2019-2020 annual revenue requirement calculations.
- recommended that Xcel clearly identify the Federal Energy Regulatory Commission (FERC) Transmission Audit refund amount and its location in in its next TCR Rider filing to ensure it is being passed back to Minnesota ratepayers.
- recommended that Xcel explain in reply comments if the Company's proposed depreciation changes in Docket No. E002/D-20-635 impact its initial 10-year depreciation life for the ADMS project in this proceeding. If so, the Department recommended Xcel provide the depreciation changes and incorporate them in to its proposed 2019-2020 annual revenue requirement calculations in reply comments.
- Recommended that Xcel update its prorated accumulated deferred income tax balances for 2020 to reflect that 2020 is nearly complete.

On October 30, 2020, Xcel filed its Reply Comments. The Department responds to Xcel's Reply Comments below.

II. DEPARTMENT ANALYSIS

A. ADMS PROJECT COST CAP OF $69.1 MILLION

Beginning on page 8 of its Reply Comments, Xcel stated that:

> In Comments, the Department requests that the Commission determine that the ADMS project costs that can be recovered through the TCR Rider

are capped at $69.1 million. Although we continue to project ADMS project costs of $69.1 million, we do not believe establishing a cost cap for this particular project is appropriate or necessary. Ultimately—and as with all utility investments—the question for the Commission with respect to the Company's proposed recovery of ADMS costs, under Minn. Stat. § 216B.16, subd. 7b, is whether they are prudent. One tool for assessing prudency is the implementation of cost caps, but we believe that tool is most appropriate for projects with well-established costs and benefits, like transmission lines. They are less useful for more dynamic projects, like ADMS.

The Commission's history of using cost caps as a tool for measuring prudency is consistent with this understanding. The cost cap provisions cited by the Department were established for discrete regional transmission system investments that require a Certificate of Need, like the Huntley to Wilmarth project discussed in this proceeding. The Company has had decades of experience in developing and estimating transmission system investments, and the Commission has had decades of experience reviewing these types of investments, leading to more accurate cost estimates at the time of the Certificate of Need proceeding.

When the Commission established cost cap provisions in 2009, however, they could not have contemplated the 2015 modifications made to Minn. Stat. §§ 216B.16, subd. 7b, and 216B.2425, subd. 2, allowing for recovery of advanced grid investments through the same TCR Rider mechanism. Unlike previous transmission investments, advanced grid technologies such as ADMS, are relatively new, developing technologies with less certain costs and evolving benefits. As with all of our grid modernization proposals, we also are seeing a high level of stakeholder interest in the potential benefits of ADMS—with many pushing for the development and acceleration of certain capabilities. Because of these differences, we believe it is reasonable for the Commission to continue to apply a cost cap to our regional transmission system investments, but utilize a different process for advanced grid projects.

Instead of implementing a firm cost cap for advanced grid projects, we recommend the Commission consider a transparent, holistic review process where we detail the projects, our oversight and governance of the projects and expenditures, and demonstrate the steps and actions we have taken to manage costs in the short- and long-term. We believe this process would balance the strong interest to protect our customers from unforeseen costs or cost overruns with respect to ADMS and future distribution-grid modernization projects recovered through the TCR Rider, while recognizing that we are implementing new and developing

> technologies with new and developing costs and benefits—an effort that is much different than, for example, constructing a new segment of transmission line. (footnotes omitted).

The Department reviewed Xcel's reply comments regarding cost recovery caps. The Department remains unpersuaded by Xcel's arguments and continues to support a soft cap of $69.1 million for the ADMS Project.[3]

The Department notes that cost estimates are an important part of project approval proceedings, regardless of whether a bidding process is used. Cost estimates are used extensively throughout project approval proceedings, including Docket No. E002/M-15-962, where the Commission first approved/certified Xcel's ADMS Project based on an estimated total cost of $27 million.[4] This amount was later increased to $69.1 million in Xcel's 2017-2018 TCR Rider in Docket No. E002/M-17-797.[5]

The Department disagrees with Xcel's claim that soft caps are most appropriate for projects with well-established costs and benefits like transmission lines, but are less useful for more dynamic projects like ADMS. The Department notes it is just the opposite; soft caps are even more important for these types of projects because the project costs and benefits are less well-established and carry higher risks of cost overruns which can result in significantly higher costs and/or reduced benefits for ratepayers. As a result, the Department concludes that it is even more important to establish soft cost caps for these types of projects in TCR riders.

The Department notes that TCR riders give utilities extraordinary ratemaking by proving utilities the ability to charge their ratepayers for costs of facilities prior to the traditional timing: the first rate case after the project goes into service. In exchange, ratepayers need some assurance that utilities are being held accountable for the costs they charge to ratepayers through riders. Requiring utilities to wait until the first rate case after a project is in service to justify recovery of cost overruns of projects is the least that can be done to assure ratepayers that utilities are being held accountable. Absent such assurances, cost overrun risks are shifted to ratepayers and riders risk becoming a blank check for cost recovery purposes.

The Department notes that the Commission has a well-established precedent on this soft cap rider issue. There is no reasonable basis to allow for rider recovery of ADMS Project cost overruns, let alone to do so prior to making a showing of prudence in the first rate case after the project went into service. Cost recovery caps in TCR proceedings are critical to hold utilities accountable first for minimizing cost overruns and second for meeting their burden to show why ratepayers should pay for the cost overruns. The Department notes that Xcel can seek recovery for costs above initial estimates in a future rate case.

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[3] While Xcel's Reply Comments refer to a "firm cost cap," the Department's recommendation was for a soft cost cap which allows the utility to seek recovery for cost overruns in a future rate case.
[4] Commission's June 28, 2016 Order in Docket No. E002/M-15-962, page 5.
[5] Xcel's November 8, 2017 initial filing in Docket No. E002/M-17-797, Attachment 1A, pages 1 and 19.

B. MULTI-VALUE PROJECTS' (MVP) AUCTION REVENUE RIGHTS (ARRS)

Xcel stated the following regarding MVP ARRs on pages 4-5 of its Reply Comments:

> The Department asked that the Company provide a break-out of the amount of MVP ARRs embedded in the estimated 2019 and 2020 MISO Schedule 26/26A net revenue requirement. Xcel Energy is both an owner and a customer, and we receive MVP ARR credits as an offset to the expense we pay for MISO MVP projects. For that reason, the credits are booked as an offset to MISO Schedule 26A expense.
>
> The Company has consistently included actual MVP ARRs in months presenting actual values in the TCR tracker; however, we discovered that we have not included the MVP ARRs in the forecasted months. So the actual MVP ARR amount for the months of January through September 2019 is included in the 2019 RECB amount of $8,372,475, but no forecasted MVP ARR amounts are included in the October 2019 through December 2021 forecasted months. We now have actual data for October 2019 through September 2020. The amounts for these two periods are shown in Attachment A to this Reply.
>
> We appreciate the Department calling this issue to our attention and will correct the forecasted months in future TCR Rider filings, labeling these amounts clearly in the RECB supporting data (Attachment 12 in the current filing). We note that if the Commission orders us to update 2019 and 2020 to actuals when setting the final adjustment factors in compliance, the actual MVP ARRs for October 2019-December 2020 will be included.

The Department appreciates Xcel's response and acknowledgement that their proposed 2019 and 2020 revenue requirements in this proceeding do not include actual or forecasted MVP ARR amounts for the period from October 2019 through December 2020.[6] The Department notes the importance of including both costs and revenues in riders. As a result, the Department recommends that the Commission require Xcel to include actual MVP ARRs from October 2019 through December 2020 when setting final adjustment factors in this proceeding. In addition, the Department agrees with Xcel's proposal to include forecasted MVP ARRs in future rider recovery filings.

C. MISO SCHEDULES 37 AND 38 REVENUES

Xcel stated the following on page 5 of its Reply Comments regarding MISO Schedules 37 and 38 revenues:

[6] While Xcel's initial Petition included forecasted revenue requirements for 2021 (see Attachment 8), Xcel is only seeking to recover 2019-2020 revenue requirements in its Petition.

> The Department recommends that the Company explain if MISO Schedule 37 and 38 revenues are included in the 2019-2020 revenue requirement calculations and, if so, to clearly identify the amounts. All revenue that the Company receives for Schedule 37 and 38 is included in the Schedule 26 revenue line on Attachment 12. Actuals can be identified and are shown in Attachment A to this Reply for January 2019-September 2019. From a budgeting perspective, it is currently assumed NSP will ultimately collect the total Schedule 26 revenue requirement, and thus there isn't a need to delineate which portion will ultimate be collected via Schedule 37 and 38 or collected through other customers flowing through Schedule 26. In other words, they are assumed to be one in the same.
>
> In the future, we can provide actual Schedule 37 and 38 amounts in the RECB supporting data (Attachment 12 in the current filing) for actual months. If the Commission would like to see the Schedule 37 and 38 amounts broken out for forecasted months, we could present these values using a three-year average of what portion of Schedule 26 revenue requirements comes from Schedule 37 and 38. This would not change the total Schedule 26 revenue requirement, but it would estimate an amount that would be attributed to Schedule 37 and 38 from the total Schedule 26 revenue requirement.

Based on the above, it appears that Xcel included actual and forecasted MISO Schedule 37 and 38 revenues in its TCR Rider. However, these amounts are not separately identified but are embedded in the Company's MISO Schedule 26 figures. The Department recommends that the Commission require Xcel to include actual MISO Schedule 37 and 38 revenues from October 2019 through December 2020 when setting final adjustment factors in this proceeding. In addition, the Department recommends that the Commission require Xcel to separately identify actual and forecasted MISO Schedule 37 and 38 revenues in future TCR rider recovery filings for transparency purposes.

D. FERC TRANSMISSION AUDIT REFUND

Xcel stated the following on page 6 of its Reply Comments regarding the FERC Transmission Audit Refund:

> The Department recommends that the Company clearly identify the amount and location of the FERC Transmission Audit Refund in our next TCR filing. We can provide additional detail on the impact of this refund in our next TCR filing. We note that the refund will be incorporated into the 2021 Transmission formula rate. Any impact on Schedules 26 and 26A will be included in our TCR Rider request for 2021 revenue requirements; however, other components will be included in base rates in our soon-to-be filed Multi-Year Rate Plan in Docket No. E002/GR-20-723.

The Department notes that Xcel's Multi-Year Rate Plan in Docket No. E002/GR-20-723 resulted in a stay-out proposal. The Department also notes that Xcel intends to file a new Multi-Year Rate Plan sometime in the Fall of 2021. As a result, the Department recommends that Xcel address the other components related to the FERC Transmission Audit Refund (other than MISO Schedule 26/26A) that are included in base rates in its forthcoming Multi-Year Rate Plan.

The Department appreciates Xcel's agreement to include the impacts of the FERC Transmission Audit Refund in its next TCR Rider filing.

E. ADIT PRORATION

In our initial comments the Department recommended that Xcel update its prorated ADIT for 2020 to reflect that 2020 was nearly complete. However, Xcel stated on pages 6-7 of its Reply Comments that it can only provide a limited update to the 2020 ADIT proration without violation Internal Revenue Service (IRS) tax normalization rules because the Company implemented forecasted, provisional rates on March 1, 2020 in this proceeding. As a result, the proration adjustment must be maintained from March 1, 2020 and going forward.

Xcel also noted that because it initially proposed a February 1, 2020 implementation date, the Company is now able to eliminate the ADIT proration of $2,145 revenue requirement reduction for the month of February 2020.

The Department reviewed Xcel's Reply Comments regarding ADIT proration and agrees with the Company that it must maintain its ADIT proration from March 1, 2020 and going forward in order to avoid a tax normalization violation with the IRS. The Department also agrees that the February 2020 ADIT proration should be eliminated which results in a $2,145 reduction in revenue requirements.

III. SUMMARY OF RECOMMENDATIONS

The Department recommends that the Commission approve Xcel's Transmission Cost Recovery Rider Revenue Requirements for 2019-2020 as modified by the Department as discussed below.

- The Department continues to recommend that the Commission determine that the ADMS project costs that can be recovered through Xcel's TCR Rider are capped at $69.1 million.

- The Department recommends that the Commission require Xcel to include actual MVP ARRs from October 2019 through December 2020 when setting final adjustment factors in this proceeding. The Department also agrees with Xcel's proposal to include forecasted MVP ARRs in future rider recovery filings.

- The Department recommends that the Commission require Xcel to include actual MISO Schedule 37 and 38 revenues from October 2019 through December 2020 when setting final adjustment factors in this proceeding. In addition, the Department recommends that the Commission require Xcel to separately identify actual and forecasted MISO Schedule 37 and 38 revenues in future TCR rider recovery filings for transparency purposes.

- Require Xcel to address any impact of the FERC Transmission Audit Refund on Schedules 26 and 26A in its next TCR filing, and address other relevant components in is forthcoming rate case.

- The Department agrees with Xcel that it must maintain its ADIT proration from March 1, 2020 and going forward in order to avoid a tax normalization violation with the IRS. The Department also agrees that the February 2020 ADIT proration should be eliminated, which results in a $2,145 reduction in revenue requirements.

/ar

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
Response Comments

Docket No. E002/M-19-721

Dated this 11th day of August 2021

/s/Sharon Ferguson

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