



414 Nicollet Mall  
Minneapolis, Minnesota 55401

**PUBLIC DOCUMENT  
TRADE SECRET DATA EXCISED**

February 2, 2016

**—VIA ELECTRONIC FILING—**

Daniel P. Wolf  
Executive Secretary  
Minnesota Public Utilities Commission  
121 7<sup>th</sup> Place East, Suite 350  
St. Paul, Minnesota 55101

RE: SUPPLEMENT  
RENEWABLE ENERGY STANDARD RIDER  
DOCKET NO. E002/M-15-805

Dear Mr. Wolf:

Northern States Power Company, doing business as Xcel Energy, submits the enclosed supplement to the Second Revised Petition for approval of our 2016 Renewable Energy Standard (RES) Rider Adjustment Factor.

On page 10 of our September 29, 2015 Second Revised Petition, we discussed the need to assess the calculation of the plant-related Accumulated Deferred Income Taxes (ADIT) offset to rate base.<sup>1</sup> This supplement adjusts the 2016 revenue requirement calculation to include the plant related ADIT in accordance with the proration formula in IRS regulation Section 1.167(1)-1(h)(6). We have included Attachment N as a new attachment showing the ADIT calculation.

This supplement includes the following updated attachments reflecting the impact of the ADIT calculation:

Attachment C	RES Rider Rate Calculation
Attachment E	Annual Tracker Summary
Attachment G	2016 Tracker

<sup>1</sup> A technical description of this issue can be found in Docket No. E002/GR-15-826, Exhibit\_\_\_\_(LHP-1), pages 53-56.

The 2016 ADIT adjustment is \$38,754, which results in an increase in the revenue requirement from \$17.244 million to \$17.283 million and an increase in the proposed RES Rider Adjustment Factor from 0.820 percent to 0.822 percent.

Portions of the attachments have been designated as Trade Secret information pursuant to Minnesota Statute § 13.37, subd. 1(b). In particular, the information designated as Trade Secret derives independent economic value, actual or potential, from not being generally known to, and not being readily ascertainable by proper means by, other persons who can obtain economic value from its disclosure or use. In particular, we are contractually obligated to maintain as confidential certain information contained in these attachments.

Pursuant to Minn. Stat. § 216.17, subd. 3, we have electronically filed this document, and served copies on the parties on the attached service list.

If you have any questions regarding this filing please contact Pamela Gibbs at [pamela.k.gibbs@xcelenergy.com](mailto:pamela.k.gibbs@xcelenergy.com) or (612) 330-2889, or me at (612) 215-5367 or [amy.s.fredregill@xcelenergy.com](mailto:amy.s.fredregill@xcelenergy.com).

Sincerely,

/s/

AMY S. FREDREGILL  
MANAGER RESOURCE PLANNING AND STRATEGY

Enclosures  
c: Service List

<b>RES Rider Rate - 2016</b>		
2016 Revenue Requirements	\$	17,283,149
Forecasted Base Revenues		2,102,881,335
RES Rate		0.822%

Reference

Att. E

Att. I\*

\* Referenced attachment is included in original filing.

<b>Annual Tracker Summary</b>			
	<b>2015</b>	<b>2016</b>	<b>2017</b>
	<b>Mixed</b>	<b>Forecast</b>	<b>Forecast</b>
Courtenay Wind	1,442,091	14,877,961	28,938,515
Property Taxes	-	-	664,124
Courtenay PTCs	-	(43,433)	(18,022,294)
O&M (1)	-	871,630	4,886,185
Transmission Costs	-	200,778	1,606,225
<b>Total Courtenay Costs</b>	<b>1,442,091</b>	<b>15,906,937</b>	<b>18,072,755</b>
	<b>[TRADE SECRET BEGINS</b>		
Manual Billing Revenue True-Up (2)			-
RES PTC Current Balance			-
REC Sales Credit (3)			-
ADIT Prorate		38,754	490,939
Carryover Balance			9
<b>Revenue Requirement (RR)</b>		<b>17,283,149</b>	<b>18,563,703</b>
Revenue Collections (RC)		17,283,140	18,563,703
<b>Balance</b>		9	-

Reference

Att N

**TRADE SECRET ENDS]**

- (1) Excludes internal labor amounts
- (2) Amount includes underreported revenues through March 2015
- (3) Docket No. E002/M-15-515

2016 Tracker													
Carryover	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Annual Total
	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Courtenay Wind	610,826	621,814	639,606	681,507	759,262	982,869	1,349,320	1,643,664	1,815,250	1,904,453	1,963,050	1,906,340	14,877,961
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Courtenay PTCs	(3,619)	(3,619)	(3,619)	(3,619)	(3,619)	(3,619)	(3,619)	(3,619)	(3,619)	(3,619)	(3,619)	(3,619)	(43,433)
O&M (1)	72,636	72,636	72,636	72,636	72,636	72,636	72,636	72,636	72,636	72,636	72,636	72,636	871,630
Transmission Costs	-	-	-	-	-	-	-	-	-	-	66,926	133,852	200,778
Total Courtenay Costs	679,842	690,831	708,623	750,523	828,278	1,051,885	1,418,336	1,712,680	1,884,266	1,973,470	2,098,993	2,109,209	15,906,937
[TRADE SECRET BEGINS													
RES PTC Current Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
REC Sales Credit (2)													
ADIT Prorate	(34)	(133)	(304)	(557)	(914)	(1,446)	(2,292)	(3,544)	(5,056)	(6,622)	(8,278)	67,932	38,754
Carryover Balance													
													TRADE SECRET ENDS]
<b>Revenue Requirement</b>	<b>791,263</b>	<b>802,152</b>	<b>819,774</b>	<b>861,421</b>	<b>938,819</b>	<b>1,161,894</b>	<b>1,527,499</b>	<b>1,820,592</b>	<b>1,990,665</b>	<b>2,078,303</b>	<b>2,202,169</b>	<b>2,288,596</b>	<b>17,283,149</b>
Revenue Collections	1,454,006	1,299,964	1,349,322	1,198,297	1,249,609	1,597,005	1,826,576	1,765,211	1,535,498	1,305,062	1,294,387	1,408,203	17,283,140
<b>Balance</b>	<b>(662,743)</b>	<b>(1,160,555)</b>	<b>(1,690,103)</b>	<b>(2,026,978)</b>	<b>(2,337,767)</b>	<b>(2,772,878)</b>	<b>(3,071,955)</b>	<b>(3,016,574)</b>	<b>(2,561,407)</b>	<b>(1,788,166)</b>	<b>(880,384)</b>	<b>9</b>	

(1) Excludes internal labor amounts  
 (2) Docket No. E002/M-15-515

2017 Tracker													
Carryover	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Annual Total
	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Courtenay Wind	2,551,092	2,525,720	2,500,347	2,474,974	2,449,602	2,424,229	2,398,857	2,373,484	2,348,111	2,322,739	2,297,366	2,271,994	28,938,515
Property Taxes	55,344	55,344	55,344	55,344	55,344	55,344	55,344	55,344	55,344	55,344	55,344	55,344	664,124
Courtenay PTCs	(1,501,858)	(1,501,858)	(1,501,858)	(1,501,858)	(1,501,858)	(1,501,858)	(1,501,858)	(1,501,858)	(1,501,858)	(1,501,858)	(1,501,858)	(1,501,858)	(18,022,294)
O&M (1)	407,182	407,182	407,182	407,182	407,182	407,182	407,182	407,182	407,182	407,182	407,182	407,182	4,886,185
Transmission Costs	133,852	133,852	133,852	133,852	133,852	133,852	133,852	133,852	133,852	133,852	133,852	133,852	1,606,225
Total Courtenay Costs	1,645,612	1,620,240	1,594,867	1,569,494	1,544,122	1,518,749	1,493,377	1,468,004	1,442,631	1,417,259	1,391,886	1,366,514	18,072,755
RES PTC Current Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
REC Sales Credit (2)	-	-	-	-	-	-	-	-	-	-	-	-	-
ADIT Prorate	756	2,972	6,674	11,913	18,688	26,999	36,846	48,255	61,200	75,682	91,700	109,254	490,939
Carryover Balance	9	1	1	1	1	1	1	1	1	1	1	1	9
<b>Revenue Requirement</b>	<b>1,646,369</b>	<b>1,623,212</b>	<b>1,601,542</b>	<b>1,581,408</b>	<b>1,562,810</b>	<b>1,545,749</b>	<b>1,530,224</b>	<b>1,516,260</b>	<b>1,503,833</b>	<b>1,492,942</b>	<b>1,483,587</b>	<b>1,475,769</b>	<b>18,563,703</b>
<b>Revenue Collections</b>	<b>1,646,369</b>	<b>1,623,212</b>	<b>1,601,542</b>	<b>1,581,408</b>	<b>1,562,810</b>	<b>1,545,749</b>	<b>1,530,224</b>	<b>1,516,260</b>	<b>1,503,833</b>	<b>1,492,942</b>	<b>1,483,587</b>	<b>1,475,769</b>	<b>18,563,703</b>
<b>Balance</b>	-	-	-	-	-	-	-	-	-	-	-	-	-

(1) Excludes internal labor amounts  
 (2) Docket No E002/M-15-515

PUBLIC DOCUMENT:  
TRADE SECRET DATA EXCISED

Northern States Power Company  
State of Minnesota  
Renewable Energy Standard (RES)  
ADIT Adjustment - Pro-Rate Method

Docket No. E002/M-15-805  
Supplement  
Attachment N  
Page 1 of 1

	Annual	Monthly
Debt Return %	2.2700%	0.1892%
Equity Return %	5.1000%	0.4250%
Tax RR on Equity Return @ 41.37 CTR	3.5986%	0.2999%
Rate Base Revenue Requirement Factor	10.9686%	0.9141% <b>H</b>

Days/Month	2016						
	Pro-Rate Days <b>A</b>	Pro-Rate Factor <b>B = A/365</b>	Monthly DT Expense <b>C = Ref Att. K*</b>	Average Mo ADIT <b>D = C (Mo Avg)</b>	Pro-Rated DT Expense <b>E = B*C</b>	Average Mo Pro-Rate ADIT <b>F = E (Mo Avg)</b>	Monthly Revenue Req <b>G = -(F-D)*H*</b>
31 Jan	335	0.917808	(121,661.18)	(60,830.59)	(111,661.63)	(55,830.82)	(33.58)
28 Feb	307	0.841096	(123,957.22)	(183,639.79)	(104,259.91)	(163,791.59)	(133.30)
31 Mar	276	0.756164	(127,489.97)	(309,363.39)	(96,403.37)	(264,123.23)	(303.83)
30 Apr	246	0.673973	(135,702.18)	(440,959.46)	(91,459.55)	(358,054.69)	(556.77)
31 May	215	0.589041	(151,076.57)	(584,348.84)	(88,990.31)	(448,279.62)	(913.82)
30 Jun	185	0.506849	(195,661.00)	(757,717.62)	(99,170.64)	(542,360.10)	(1,446.30)
31 Jul	154	0.421918	(268,776.79)	(989,936.52)	(113,401.71)	(648,646.28)	(2,292.05)
31 Aug	123	0.336986	(327,798.39)	(1,288,224.11)	(110,463.57)	(760,578.92)	(3,543.57)
30 Sep	93	0.254795	(312,711.70)	(1,608,479.15)	(79,677.23)	(855,649.31)	(5,055.87)
31 Oct	62	0.169863	(280,952.54)	(1,905,311.27)	(47,723.45)	(919,349.65)	(6,621.55)
30 Nov	32	0.087671	(285,080.07)	(2,188,327.58)	(24,993.32)	(955,708.03)	(8,278.06)
31 Dec	1	0.002740	23,018,902.06	9,178,583.42	63,065.49	(936,671.95)	67,932.29
365	Totals			(1,138,554.89)		(6,909,044.19)	38,753.60
			Mth RR Factor	<u>0.9141%</u>		<u>0.9141%</u>	
			Annual RR	10,406.98		63,152.22	
			Total Company RR Adjustment			52,745.25	

Days/Month	2017						
	Pro-Rate Days <b>A</b>	Pro-Rate Factor <b>B = A/365</b>	Monthly DT Expense <b>C = Ref Att. K*</b>	Average Mo ADIT <b>D = C (Mo Avg)</b>	Pro-Rated DT Expense <b>E = B*C</b>	Average Mo Pro-Rate ADIT <b>F = E (Mo Avg)</b>	Monthly Revenue Req <b>G = -(F-D)*H*</b>
31 Jan	335	0.917808	2,737,612.67	1,368,806.33	2,512,603.41	1,256,301.70	755.56
28 Feb	307	0.841096	2,737,612.67	4,106,419.00	2,302,594.76	3,663,900.79	2,971.87
31 Mar	276	0.756164	2,737,612.67	6,844,031.66	2,070,085.19	5,850,240.76	6,674.13
30 Apr	246	0.673973	2,737,612.67	9,581,644.33	1,845,075.93	7,807,821.33	11,912.69
31 May	215	0.589041	2,737,612.67	12,319,256.99	1,612,566.36	9,536,642.48	18,687.55
30 Jun	185	0.506849	2,737,612.67	15,056,869.66	1,387,557.10	11,036,704.21	26,998.73
31 Jul	154	0.421918	2,737,612.67	17,794,482.32	1,155,047.54	12,308,006.53	36,846.21
31 Aug	123	0.336986	2,737,612.67	20,532,094.99	922,537.97	13,346,799.28	48,255.19
30 Sep	93	0.254795	2,737,612.67	23,269,707.66	697,528.71	14,156,832.62	61,200.48
31 Oct	62	0.169863	2,737,612.67	26,007,320.32	465,019.14	14,738,106.54	75,682.07
30 Nov	32	0.087671	2,737,612.67	28,744,932.99	240,009.88	15,090,621.05	91,699.97
31 Dec	1	0.002740	2,737,612.67	31,482,545.65	7,500.31	15,214,376.14	109,254.18
365	Totals			197,108,111.91		124,006,353.43	490,938.63
			Mth RR Factor	<u>0.9141%</u>		<u>0.9141%</u>	
			Annual RR	(1,801,669.73)		(1,133,481.98)	
			Total Company RR Adjustment			668,187.75	

Input Data	Ref Att. K*	MN Energy	87.3278%
Monthly DT Expense	<b>2016</b>	NSPM Interchange Demand	<u>84,134.9%</u>
Jan	(121,661)	Net MN Allocation	73.4732% <b>I</b>
Feb	(123,957)		
Mar	(127,490)	<b>MN Jurisdiction RR Adjustment</b>	<b>38,753.60</b>
Apr	(135,702)		
May	(151,077)		
Jun	(195,661)		
Jul	(268,777)		
Aug	(327,798)		
Sep	(312,712)		
Oct	(280,953)		
Nov	(285,080)		
Dec	23,018,902		

Input Data	Ref Att. K*	MN Energy	87.3278%
Monthly DT Expense	<b>2017</b>	NSPM Interchange Demand	<u>84,134.9%</u>
Jan	2,737,613	Net MN Allocation	73.4732% <b>I</b>
Feb	2,737,613		
Mar	2,737,613	<b>MN Jurisdiction RR Adjustment</b>	<b>490,938.63</b>
Apr	2,737,613		
May	2,737,613		
Jun	2,737,613		
Jul	2,737,613		
Aug	2,737,613		
Sep	2,737,613		
Oct	2,737,613		
Nov	2,737,613		
Dec	2,737,613		

\* Referenced attachment is included in original filing

## CERTIFICATE OF SERVICE

I, Carl Cronin, hereby certify that I have this day served copies of the foregoing document on the attached list 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 No. E002/M-15-805**

Dated this 2<sup>nd</sup> day of February 2016

/s/

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Carl Cronin



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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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