



April 23, 2018

—Via Electronic Filing—

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

RE: REPLY COMMENTS

2016 INCENTIVE COMPENSATION PLAN

DOCKET NOS. E002/GR-92-1185, G002/GR-92-1186, AND

E,G002/M-17-429

Dear Mr. Wolf:

Northern States Power Company, doing business as Xcel Energy, submits the enclosed Reply Comments in response to the April 12, 2018 Comments of the Department of Commerce – Division of Energy Resources in the above-noted dockets.

We have electronically filed this document with the Minnesota Public Utilities Commission, and copies have been served on the parties on the attached service lists.

Please contact me at amy.a.liberkowski@xcelenergy.com or 612-330-6613 or Rebecca Eilers at rebecca.d.eilers@xcelenergy.com or (612) 330-5570 if you have any questions regarding this filing.

Sincerely,

/s/

AMY LIBERKOWSKI DIRECTOR, REGULATORY PRICING & ANALYSIS

Enclosures c: Service List

STATE OF MINNESOTA BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

Nancy Lange	Chair
Dan Lipschultz	Commissioner
Matthew Schuerger	Commissioner
Katie Sieben	Commissioner
John Tuma	Commissioner

IN THE MATTER OF THE PETITION OF	DOCKET NOS. E002/GR-92-1185
NORTHERN STATES POWER COMPANY'S	G002/GR-92-1186
Annual Report of its 2016 Incentive	E,G002/M-17-429
COMPENSATION PLAN	REPLY COMMENTS

INTRODUCTION

Northern States Power Company, doing business as Xcel Energy, submits to the Minnesota Public Utilities Commission this Reply to the Department of Commerce's April 12, 2018 Comments regarding our 2016 report on our Annual Incentive Compensation Plan (AIP).

While the Department's Comments support a comparison of the amount of AIP included in base rates to the amount of AIP paid capped at 15 percent (the Department's Option 1), the Company continues to believe that the best method of determining whether a refund is owed to customers relating to AIP is to compare the amount of AIP approved in base rates to the total amount of incentive compensation paid (the Department's Option 2). Because we paid out more in AIP than we collected in base rates, we conclude that no refund is due with respect to AIP paid for Plan years 2016 or 2015. We believe our approach is consistent with the intent of prior Commission Orders and with sound policy regarding incentives.

COMMENTS

While the Department's Comments cite several Company rate cases that discuss AIP, none of the citations provides a clear direction for how to apply AIP limitations. The original Order setting parameters around the Company's AIP was issued nearly twenty-five years ago, in 1994.¹ The Commission has subsequently issued Orders in

¹ January 14, 1994 ORDER AFTER RECONSIDERATION, Docket No. E002/GR-92-1185

nine additional Company rate case dockets, for both electric and gas utilities, many of which specifically discuss some aspects of AIP. While the 1994 Order set certain standards for recovery of AIP costs, subsequent rate case orders include different language, which leaves the application of the refund mechanism open to a certain amount of interpretation. For example, Order Point 29 the September 3, 2013 Order in Docket No. E002/GR-12-961 states, "Xcel shall retain its existing refund mechanism, which provides customer refunds in the event that the incentive compensation payouts are lower than the test-year level approved in rates." A reasonable interpretation of this Order Point is that our preferred comparison of the amount of AIP in base rates to the total amount of AIP paid is appropriate.

Several years ago, we made updates to our annual reporting format in an effort to present the AIP results more clearly. We believe the updated format of Attachment C to the report was very clear that we are comparing the amount of AIP in base rates to the amount of total AIP paid when determining whether a refund is due to customers. We believed this methodology was the most appropriate comparison, and so our AIP report clearly shows that comparison.

The Department's Comments also cite a concern that the narrative inappropriately summed the AIP amounts for the gas and electric utilities. While the report attachments clearly lay out the separate calculations for each of the electric and gas utilities, the narrative sums the electric and gas payouts and compares the total to the sum of the separate electric and gas amounts in base rates. We acknowledge that our narrative could be clearer in presenting the separate gas and electric utility amounts. We will separate the amounts in the narrative to match the attachments going forward. We note that for the 2016 reporting year, Attachment C clearly shows that a potential refund is only related to the electric utility and not to the gas utility.

Given the extensive record regarding AIP over many years and in many different dockets, it is not surprising that there are multiple interpretations of the best way to apply a refund calculation. It is our intent to present the AIP results information accurately and to issue refunds when doing so is consistent with Commission direction. We do not believe a refund is necessary for 2016, or for 2015, because we believe our methodology for calculating a potential refund is correct and is a reasonable interpretation of the record.

CONCLUSION

In summary, our goal in this proceeding is to implement the Commission's Order in a way that is both fair and consistent with sound public policy. As discussed in our

April 12, 2018 Comments, the Company's proposed methodology protects customers and provides the Company with the correct incentive to reward high performing employees. However, if the Commission wishes to modify our proposed methodology, we believe it would be appropriate to do so on a going-forward basis, beginning with the 2017 Plan year. We respectfully request that the Commission accept our 2016 report on our Annual Incentive Compensation Plan as originally filed.

Dated: April 23, 2018

Northern States Power Company

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.

- <u>xx</u> by depositing a true and correct copy thereof, properly enveloped with postage paid in the United States mail at Minneapolis, Minnesota
- <u>xx</u> electronic filing

DOCKET NOS. E002/GR-92-1185

G002/GR-92-1186 E,G002/M-17-429

Dated this 23rd day of April 2018

/s/

Carl Cronin

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