



414 Nicollet Mall  
Minneapolis, MN 55401

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March 16, 2018

**—Via Electronic Filing—**

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

RE: SUPPLEMENT  
ACQUISITION OF 302.4 MW OF WIND GENERATION  
DOCKET NO. E002/M-17-694

Dear Mr. Wolf:

Northern States Power Company, doing business as Xcel Energy, submits the enclosed supplement to our September 26, 2017 Petition for Approval for the Company to build, own, and operate the 302.4 MW Dakota Range I and II wind project.

Portions of the enclosed documents are marked “NOT PUBLIC” as they contain information the Company considers to be trade secret data as defined by Minn. Stat. §13.37(1)(b). This data includes confidential pricing and other contract terms, as well as bid evaluation criteria. This information has independent economic value from not being generally known to, and not being readily ascertainable by, other parties who could obtain economic value from its disclosure or use. We have marked additional information as “NOT PUBLIC” trade secret because the knowledge of such information in conjunction with public information in our Petition also adversely impact future contract negotiations, potentially increasing costs for these services for our customers. Thus, the Company maintains this information as a trade secret.

Pursuant to Minn. Stat. §216.17, subd. 3, we have electronically filed this document with the Minnesota Public Utilities Commission, and copies have been served on all parties on the attached service list. Please contact me at [aakash.chandarana@xcelenergy.com](mailto:aakash.chandarana@xcelenergy.com) or (612) 215-4663 or Bria Shea at [bria.e.shea@xcelenergy.com](mailto:bria.e.shea@xcelenergy.com) or (612) 330-6064 if you have any questions regarding this filing.

Sincerely,

/s/

AAKASH H. CHANDARANA  
REGIONAL VICE PRESIDENT  
RATES AND REGULATORY AFFAIRS

Enclosure  
c: Service List

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STATE OF MINNESOTA  
BEFORE THE  
MINNESOTA PUBLIC UTILITIES COMMISSION

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

IN THE MATTER OF THE PETITION OF  
XCEL ENERGY FOR APPROVAL OF THE  
ACQUISITION OF 302.4 MW WIND  
GENERATION

DOCKET No. E002/M-17-694

**SUPPLEMENT**

**OVERVIEW**

Northern States Power Company, doing business as Xcel Energy, submits this supplement to our September 26, 2017 Petition for Approval for the Company to build, own, and operate the 302.4 MW Dakota Range I and II wind project.

The purpose of this Supplement is to update the Commission regarding the impacts of the 2017 Tax Cuts and Jobs Act (TCJA) and other significant changes on the Dakota Range project and to provide updated economic data and modeling for the project that take those impacts into account. As we have noted in previous filings with the Commission, the TCJA reduces our overall cost of service and results in net customer benefits, however, it also has minor offsets as it modestly increases the project-specific revenue requirement for wind projects that receive federal tax credits.

In addition, and since filing our initial Petition, we have obtained greater cost certainty with respect to transmission upgrades and have continued to seek opportunities to improve the project economics on behalf of our customers:

- We received favorable reduction in expected transmission upgrade costs to the project;
- We negotiated a higher-than-expected sales tax rebate grant from the State of South Dakota; and
- We have contracted for lower periodic O&M costs than previously forecasted.

The net impact of the these changes is a project that delivers a Levelized Cost of Energy (LCOE) over a 25 year period of **[PROTECTED DATA BEGINS PROTECTED DATA ENDS]**. This LCOE is favorable to our

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expected 2021 delivered cost of coal or natural gas fuel expectations, represents a fuel cost savings for our customers, and results in a base present value of revenue requirement (PVRR) savings of \$167 million and a base present value of societal costs (PVSC) savings of \$295 million. While the updated LCOE is **[PROTECTED DATA BEGINS PROTECTED DATA ENDS]** higher than our pre-TCJA filing, the project is highly competitive and will result in substantial and lasting benefits for our customers and the state.

Additionally, one of the project's greatest strengths—its certainty with respect to transmission—remains unchanged and as noted above the costs associated with transmission improved due to the MISO restudy. Unlike so many other projects under development in MISO (including some projects in our own 1,550 MW portfolio), Dakota Range has an executed Generator Interconnection Agreement and a known assignment of transmission upgrades. As such, we believe Dakota Range represents the best next project to add to our portfolio. Further, it serves as an important hedge against the risk that another project does not ultimately reach commercial operation due to network upgrade costs or interconnection issues. At the same time, it also fulfills the Commission's desire to have backup projects available should this occur.

For all of these reasons, we continue to believe that Dakota Range merits Commission approval, and we respectfully request that the Commission approve our petition to build, own, and operate the project.

**SUPPLEMENT**

**A. Tax Cuts and Jobs Act**

In our March 2017 Supplemental Filing in Docket No. E002/M-16-777, we noted that various tax reform proposals had gained momentum following the 2016 presidential election and that these reforms had the potential to impact the price of wind projects. At that time and throughout most of 2017, we could not anticipate whether tax reform would actually become law and—if so—how it would be implemented and impact our portfolio. We noted this as a risk associated with our wind projects but also said that—given the uncertainty and the pending stepdown of the PTC credits—we believed it was prudent to capture maximum PTC benefits for our customers and move forward with our projects.

On December 22, 2017, the President signed the TCJA, which enacted significant changes to the Internal Revenue Code. The implications of the TCJA are complex, and we have provided a detailed discussion of the law and its impacts on our business

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in response to the Commission’s January 19, 2018 Notice Docket No. G999/CI-17-895. We note that—while the TCJA increases the revenue requirements of certain tax advantaged investments such as wind—overall it results in a significant net decrease to our cost of service and annual revenue requirements for both our electric and gas operations. And as discussed in our comments responding to the Commission’s January Notice in Docket No. G999/CI-17-895, we are committed to working with the Commission and stakeholders to deliver the benefits of tax reform in ways that are fair, equitable, and meaningful to our Minnesota customers. As also discussed in those comments, the overall net decrease in our cost of service is the result of a number of different impacts from the TCJA, some of which increase costs and some of which decrease costs.

One category of impacted costs is production tax credits. Importantly, the TCJA does not actually change the value of PTCs. They will continue to be earned at \$0.024/kWh, adjusted annually for inflation and year of in-service (that said, Dakota Range is an 80% PTC project so the PTC value is \$0.019/kWh). However, in ratemaking, the PTCs are grossed-up at the applicable tax rate and credited to customers. As a result, the TCJA’s lower corporate tax rate reduces the tax gross-up factor and this lowers the customer credit associated with PTCs on wind assets. Offsetting the lower credit from PTC gross-up is a lower gross up on the equity component of the cost of capital. Because the PTC is such a large part of the value of the project and it is all experienced in the first 10 years, it outweighs the reduction in revenue requirements due to the lower tax rate on our asset investment and increases the levelized cost.

Additionally, the deferred tax liability associated with the project is likely to decrease due to the lower tax rate, which tends to increase the project-specific revenue requirement because a deferred tax liability is an offset to rate base. These effects are then partially offset by a decrease in total income tax expense for the project. Finally, while the Company will continue to return the PTCs to customers over the first ten years of the project consistent with our petition, the lower tax rate extends the timeframe for recovery of deferred tax assets. While we assumed a deferred tax asset carrying cost in our initial petition, we have extended the period over which it will be returned by three years.

Taken together, these impacts from the TCJA would increase the project-specific revenue requirements for Dakota Range, raising the LCOE for the project from  
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**ENDS]**.<sup>1</sup> However, as discussed in the next section, we are also providing updates to our cost estimates for the project, all of which mitigate the impacts of the TCJA by bringing the project cost down significantly. And again, the increase in project-specific revenue requirement for Dakota Range is just one of many impacts the TCJA has on our business, which collectively result in significant net customer benefits.

**B. Capital and O&M Reductions**

As discussed above, we are also updating our cost estimates for Dakota Range to reflect a number of cost reductions, which together largely offset the impacts of the TCJA. We discuss each of these reductions in turn below.

First, after submitting our initial Petition in this docket, MISO conducted a restudy of the DPP 2015 August West Area Study Group (which includes Dakota Range) due to the withdrawal of a 300 MW wind project in Iowa. MISO published the restudy on November 21, 2017. Our initial Petition included a total of **[PROTECTED DATA BEGINS PROTECTED DATA ENDS]** in transmission upgrades and interconnection costs for Dakota Range. However, the updated study results assigned a smaller amount of transmission upgrades to Dakota Range, resulting in lower expected transmission costs to bring the project online. Based on those results, we now estimate only **[PROTECTED DATA BEGINS PROTECTED DATA ENDS]** in transmission upgrades and interconnection costs. This amounts to a **[PROTECTED DATA BEGINS PROTECTED DATA ENDS]** reduction in upfront capital for the project, which reduces the LCOE by **[PROTECTED DATA BEGINS PROTECTED DATA ENDS]**.

Second, on October 5, 2017, we applied to the South Dakota Board of Economic Development for a Reinvestment Payment Program grant in connection with the Dakota Range Project. In our initial Petition, which we filed on September 26, 2017, we assumed a grant amount of approximately **[PROTECTED DATA BEGINS PROTECTED DATA ENDS]**. On November 15, 2017, we received a larger grant than we initially expected from the Board of Economic Development up to a maximum amount of **[PROTECTED DATA BEGINS PROTECTED DATA ENDS]**. This amounts to a **[PROTECTED DATA BEGINS PROTECTED DATA ENDS]** reduction to our estimate of

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<sup>1</sup> As an 80 percent PTC-qualifying project, Dakota Range is impacted somewhat less by the TCJA than a comparable 100 percent project. We will be filing an update in connection with our 1,550 MW portfolio of 100 percent PTC projects shortly after submitting this filing. That update will provide similar information regarding the impacts of the TCJA on our projects, as well as additional information regarding cost reductions we have been able to achieve and/or negotiate in order to mitigate those effects.

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initial capital for the project, which reduces the LCOE for the project by another **[PROTECTED DATA BEGINS PROTECTED DATA ENDS]**.

We propose to reflect both of these capital reductions as a reduction to our proposed symmetrical aggregate capital cap for Dakota Range, which we now estimate to be **[PROTECTED DATA BEGINS PROTECTED DATA ENDS]** including allowance for funds using during construction (AFUDC).

Finally, earlier this year we began testing the market for O&M services, and this update better reflects the improved pricing from our initial filing. **[PROTECTED DATA BEGINS**

**PROTECTED DATA ENDS]**

Taken together, these cost reductions serve to offset more than **[PROTECTED DATA BEGINS PROTECTED DATA ENDS]** of the increase in project revenue requirement caused by the TCJA, with a resulting LCOE for the project of **[PROTECTED DATA BEGINS PROTECTED DATA ENDS]**.

**C. Updated Economic Modeling**

We updated the inputs to the Strategist resource planning model to reflect the TCJA impacts and cost reductions discussed above. In addition, we updated three other assumptions impacted by the TCJA, including the weighted average cost of capital, the tax impact on the revenue requirements of new generic resource investments, and the capacity credit.<sup>2</sup> All other assumptions are the same as those discussed in our initial Petition.

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<sup>2</sup> The capacity credit corresponds to the cost of a generic CT.

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As discussed in our initial Petition, the Strategist planning model simulates the operation of the NSP System and estimates the cost to serve load through the life of the project. We use the model to test results under a range of input assumptions. To assess their impact on customer costs, we simulated the operation of the NSP System through 2053, with and without the addition of the 302.4 MW Dakota Range wind project proposed in this filing. All of our analysis assumes the addition of the 1,550 MWs of wind generation approved by the Commission in Docket No. E002/M-16-777. Therefore, the results of the Strategist analysis provide the incremental savings due the addition of the Dakota Range project. The results of the updated Strategist analysis continue to show that this new wind resource will result in net savings for our customers under all sensitivity tests conducted.

Table 1, below, shows the updated present value of societal cost (PVSC) and present value of revenue requirement (PVR) savings. The base PVSC assumptions include a regulated cost of \$21.50 for each ton of CO<sub>2</sub> emitted in 2022, escalating at two percent thereafter, as well as externality costs for emissions of criteria pollutants and CO<sub>2</sub> before 2022. The PVR savings do not include CO<sub>2</sub> costs or other externality costs and do not include Surplus Capacity Credit.

**Table 1: Incremental PVSC and PVR Savings from Reference Case  
(\$millions)**

		PVSC								
		Low Gas Price	High Gas Price	Low CO <sub>2</sub> Extern	High CO <sub>2</sub> Extern	+5% Cap Factor	-5% Cap Factor	Preferred Plan Renew		
Reference Case	Markets Off	Base	Off	Base	Off	Base	Off	Base		
		0	0	0	0	0	0	0		
Dakota Range		(295)	(206)	(225)	(384)	(220)	(459)	(377)	(211)	(269)

		PVR						
		Low Gas Price	High Gas Price			+5% Cap Factor	-5% Cap Factor	Preferred Plan Renew
Reference Case	Markets Off	Base	Off	Base	Off	Base	Off	Base
		0	0	0	0	0	0	0
Dakota Range		(167)	(118)	(91)	(259)	(229)	(105)	(122)

As shown above, under either a PVSC or PVR view, the proposed wind project continues to provide significant benefits in all scenarios. The \$295 million PVSC



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savings in the Base Case shown above compares to a projected PVSC savings of \$309 million in our initial Petition.

To understand how the costs (savings) change over time, Figure 1 below visually portrays the updated annual costs (savings) impacts of the Dakota Range project as compared to the Reference Case for the PVSC and PVRR Base assumptions.

**Figure 1: Annual Costs (Savings) Compared to Reference Case**

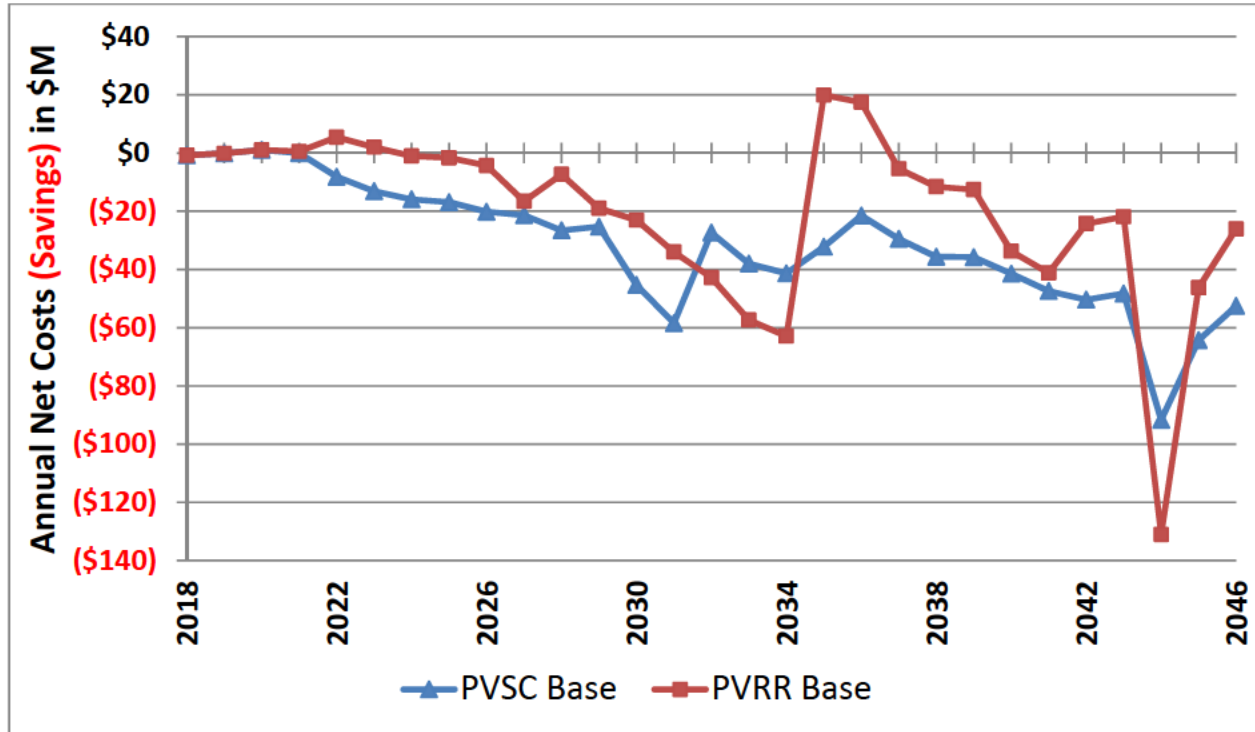


Table 2 shows the updated forecasted incremental annual rate impact of the wind additions through 2027. The values in the table reflect incremental costs or savings as compared to the Reference Case where Dakota Range is not included.

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**Table 2: Incremental Revenue Requirement Impact Proposed Project  
(\$millions)**

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
New Ownership Wind, 300MW	(0.8)	(0.1)	1.0	2.0	20.6	20.3	19.7	20.1	19.9	21.2
Capacity Cost Savings	0.0	0.0	0.0	0.0	(0.0)	(0.0)	(0.0)	0.0	0.0	(15.4)
Production Cost Savings	0.0	0.0	0.0	(0.8)	(12.8)	(13.2)	(8.8)	(14.1)	(6.4)	(1.1)
MISO Purchases	0.0	0.0	0.0	(0.6)	(2.2)	(2.5)	(6.8)	(3.4)	(6.7)	(11.0)
MISO Sales	0.0	0.0	0.0	(0.5)	(5.9)	(8.5)	(11.1)	(10.4)	(17.4)	(16.7)
Wind Congestion Costs*	0.0	0.0	0.0	0.3	3.4	3.5	3.6	3.6	3.7	3.8
Wind Integration Costs	0.0	0.0	0.0	0.0	0.6	0.6	0.6	0.6	0.6	0.6
Wind Coal Cycling Costs	0.0	0.0	0.0	0.1	1.7	1.8	1.8	1.8	1.9	1.9
<b>Net Costs</b>	<b>(0.8)</b>	<b>(0.1)</b>	<b>1.0</b>	<b>0.5</b>	<b>5.4</b>	<b>2.0</b>	<b>(1.0)</b>	<b>(1.7)</b>	<b>(4.3)</b>	<b>(16.6)</b>

\* Congestion Costs reflected as cost adder to wind generation rather than lower generator LMP.

Table 3, below, shows the updated forecasted incremental impact on average monthly bills in Minnesota. It is important to note that the recovery mechanism used to recover the costs of this wind addition will impact the actual timing of the recovery and the actual class allocation. We have provided an estimated impact below.

**Table 3: Updated MN Forecasted Incremental Impact on Monthly Bills**

<b>Year</b>	<b>Residential</b>	<b>Commercial Non Demand</b>	<b>C&amp;I Demand</b>	<b>Lighting</b>
2018	(\$0.01)	(\$0.02)	(\$0.68)	(\$0.01)
2019	(\$0.00)	(\$0.00)	(\$0.11)	(\$0.00)
2020	\$0.02	\$0.02	\$0.88	\$0.01
2021	\$0.01	\$0.01	\$0.43	\$0.00
2022	\$0.09	\$0.12	\$4.41	\$0.04
2023	\$0.01	\$0.01	\$0.15	(\$0.01)
2024	(\$0.01)	(\$0.02)	(\$0.94)	(\$0.03)
2025	(\$0.02)	(\$0.03)	(\$1.45)	(\$0.03)
2026	(\$0.06)	(\$0.08)	(\$3.57)	(\$0.06)
2027	(\$0.29)	(\$0.35)	(\$12.21)	(\$0.03)

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**CONCLUSION**

We appreciate the opportunity to provide this Supplement to the Commission and parties. For all of the reasons discussed above, we continue to believe that Dakota Range wind project will provide numerous and substantial benefits to our customers and system. These benefits include cost savings for our customers as well as environmental and economic benefits for the communities we serve. And while the project is beneficial and cost-effective in its own right, the Dakota Range project also addresses the Commission's and stakeholders' concerns that the Company have backup projects available should one of the projects in the recently approved 1,550 MW portfolio not reach commercial operation. We therefore respectfully reaffirm our earlier request that the Commission take the following actions:

- Allow the Company to build, own, and operate the 302.4 MW Dakota Range wind project;
- Approve an aggregate, symmetrical capital cap for the initial construction of the project at the revised level of **[PROTECTED DATA BEGINS PROTECTED DATA ENDS]**;
- Approve the use our Capital Services affiliate agreement for Dakota Range that was approved by the Commission in its July 13, 2017 Order in Docket No. E002/AI-17-215; and
- Confirm the 302.4 MW proposed Dakota Range wind project is a reasonable and prudent way to continue to meet our obligations under Minnesota's RES.

Dated: March 16, 2018

Northern States Power Company

## CERTIFICATE OF SERVICE

I, Lynnette Sweet, 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-17-694**

Dated this 16th day of March 2018

/s/

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Lynnette Sweet  
Regulatory Administrator

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