

March 27, 2020

Will Seuffert
Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
St. Paul, Minnesota 55101-2147

RE: **Comments of the Minnesota Department of Commerce, Division of Energy Resources**
Docket No. G002/M-20-323

Dear Mr. Seuffert:

Attached are the comments of the Minnesota Department of Commerce, Division of Energy Resources (Department) in the following matter:

Petition of Northern States Power Company, d/b/a Xcel Energy, for Approval of an Updated Natural Gas State Energy Policy (SEP) Rider Rate Factor, and the Annual SEP Compliance Filing.

The Petition was filed on February 28, 2020 by:

Lisa R. Peterson
Manager, Regulatory Analysis
Xcel Energy Service, Inc.
414 Nicollet Mall – 7th Floor
Minneapolis, Minnesota 55401

The Department expects to recommend that the Minnesota Public Utilities Commission **approve Xcel Energy's proposed SEP adjustment factor with modifications**; however, the Department **requests that Xcel Energy provide information in its reply comments**. The Department is available to answer any questions the Commission may have.

Sincerely,

/s/ SAMIR OUANES
Rates Analyst

SO/ar
Attachment



**COMMERCE
DEPARTMENT**
Before the Minnesota Public Utilities Commission

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

Docket No. G002/M-20-323

I. BACKGROUND

In its April 6, 2004 *Order Approving State Policy Rate Rider, as Modified* in Docket No. E,G002/M-03-1544 (03-1544 Order), the Minnesota Public Utilities Commission (Commission) approved Northern States Power Company, d/b/a Xcel Energy's (Xcel Gas, Xcel Energy, or the Company), State Energy Policy Rider (SEP Rider). The Commission also directed Xcel Energy to submit an annual filing by March 1 of each year detailing the following information:

- a. electric-related Reliability Administrator (RA) and State building guidelines (SBG) expenses, Xcel Energy-Prairie Island settlement expenses, and costs associated with the independent study of intermittent resources;
- b. revenues obtained from the approved electric SEP Rider adjustment;
- c. proposed revised electric SEP Rider rate, together with a listing and description of all assumptions used to calculate the proposed revised electric SEP Rider rate;
- d. natural-gas-related RA and SBG expenses;
- e. revenues obtained from the approved gas SEP Rider rate; and
- f. proposed revised gas SEP Rider rate, together with a listing and description of all assumptions used to calculate the proposed revised gas SEP Rider rate.

Since its 03-1544 Order, the Commission has issued determinations concerning the Company's SEP Rider in 16 separate proceedings.¹

¹ The specific proceedings are:

- Docket No. E002/M-05-359;
- Docket No. E002/M-06-364;
- Docket No. E,G002/M-07-283;
- Docket No. E,G002/M-08-261;
- Docket No. E,G002/M-09-201;
- Docket No. E,G002/M-10-210;
- Docket No. E,G002/M-11-175;
- Docket No. E,G002/M-12-185;
- Docket No. E,G002/M-13-161;
- Docket No. E002/M-13-959;
- Docket No. E,G002/M-14-185;
- Docket No. G002/M-15-194;
- Docket No. G002/M-16-206;
- Docket No. G002/M-17-174;
- Docket No. G002/M-18-184; and
- Docket No. G002/M-19-200.

- In Docket No. E,G002/M-08-261, under then-new legislation reflected in Minn. Stat. 216B.1637, Xcel requested recovery of costs associated with the replacement of natural gas cast iron pipe through the SEP rate factor. The Commission's November 25, 2008 Order approved Xcel's request.
- The Commission's June 3, 2013 Order, in Docket No. E,G002/M-13-161, discontinued the cast iron replacement project reporting requirement as construction was completed.
- With the Commission's December 11, 2013 Order in Docket No. E002/M-13-959, the electric SEP Rider charge was discontinued, effective January 1, 2014, in conjunction with the transfer of cost recovery into electric base rates.²
- The Commission's December 21, 2018 *Order* in Docket No. G002/M-18-184 required the Company to file future SEP rider filings using an historical test period.

Most recently, the Commission's July 19, 2019 Order in G002/M-19-200 set a rate of \$0.001173 per therm, effective August 1, 2019, to recover SEP costs, based on 2018 actual retail sales of 1,109,497,520.

II. SUMMARY OF FILING

On February 28, 2020, Xcel Energy filed its *Petition for Approval of an Updated Natural Gas SEP Rider Rate Factor, and Annual SEP Compliance Filing* (Petition) in the present docket to revise the Company's natural gas SEP Rider rates. The Company's proposal would lower the natural gas SEP Rider rate from the 2019 rate of \$0.001173 per therm, which was approved in Docket No. G002/M-19-200, to \$0.000943 per therm.

In compliance with Order Point No. 4 of the Commission's December 21, 2018 *Order* in Docket No. G002/M-18-184, the Company proposed to implement the updated natural gas SEP rate factor on July 1, 2020.

The Company identified two types of expenses currently included in the SEP Rider for recovery:³

1. Greenhouse Gas Infrastructure (GHGI) Costs (*i.e.*, Cast Iron Pipe Replacement Project); and
2. Assessment for Department Regional and National Duties (ADRND).

² Docket No. E002/GR-13-868.

³ Source: Pages 1-2 of the instant filing.

Xcel’s petition summarized the forecasted revenue requirement associated with each of these costs, along with the tracker true-up balance and the factor calculation.⁴ An excerpt from the Company’s petition, shown in Table 1 below, provides the revenue requirement by type of expense:

Table 1: Gas SEP Costs and Rate Factor

	July 19-June 20
	Proposed
(GHGI) Cast Iron (net) ⁵	\$1,301,900
ADRND	\$26,931
Previous Year Carryover	(\$411,879)
Test Year Carryover	\$18,661
<i>Total Revenue Requirement</i>	<i>\$935,613</i>
Forecasted Therm Sales: (July 1, 2019 – June 30, 2020)	992,590,020
<i>Proposed SEP Factor (\$/therm)</i>	<i>\$0.000943</i>

Xcel Energy proposed to continue to show the natural gas SEP Rider rate in a separate line item on customer bills entitled “Resource Adjustment.” In addition, as discussed in Section II.C.6 below, Xcel Energy proposed to notify its customers of the updated Resource Adjustment with a message on customer bills.

II. DEPARTMENT ANALYSIS

A. COMPLIANCE WITH THE IMPLEMENTATION PROCESS APPROVED IN DOCKET NO. E,G002/M-03-1544

According to the implementation process approved by the Commission in the 03-1544 Order, Xcel Energy is to submit a compliance filing by each March 1 containing the actual and forecasted information needed to determine any true-up amount to be recovered from or returned to ratepayers as a result of the operation of the SEP Rider. The Company is also required to submit a miscellaneous filing to establish a new gas SEP Rider rate for the subsequent fiscal year, incorporating amounts anticipated to be incurred and including any true-up amounts from the operation of the SEP Rider during the current year. The Department reviewed the Petition and concludes that Xcel Energy submitted the gas information required by the implementation process approved in the 2003 proceeding.

⁴ See Petition, Table 2, page 7.

⁵ \$1,301,900 = \$1,374,210- \$72,310 (O&M credit).

B. COMPLIANCE WITH THE COMMISSION'S ORDER IN DOCKET NO. G-002/M-17-174

The Commission's August 24, 2017 Order required the Company to provide a comparison of budgeted (forecasted) and actual monthly costs, as well as a discussion of the reasons for the deviations, in its future SEP rider filings. Attachment C to Xcel Energy's Petition provides monthly comparisons of forecasted and actual costs and revenues.

Xcel Energy stated in its filing at page 11 that ADRND costs were \$20,058 higher than forecasted. These costs were excluded from the 2019 budget because the state legislature had not approved funding of the ADRND at the time the forecast was developed.

The Company also stated that its cast iron pipe replacement costs were \$39,058 less than forecasted, mainly due to lower property tax rates when compared with those that were forecasted.

The Department reviewed the Petition and concludes that Xcel Energy submitted the information required by the Commission's August 24, 2017 Order, and that the deviations between forecasted and actual costs appear reasonable.

However, the Company's revenue collections were \$343,329 higher than forecasted based on *higher actual sales levels across all classes*.⁶ This is concerning, especially in light of the facts that 1) Xcel has underestimated sales in prior SEP filings⁷ and 2) the Commission had approved a reduced SEP Rider rate in Docket No. G002/M-19-200 based on a higher sales forecast than initially proposed by Xcel Energy.

As a result, the Department recommends that Xcel Energy explain in reply comments the reason(s) for its under-estimation of its proposed 2018-2019 sales forecast of 1,011,582,014 in Docket No. G002/M-19-200 and provide its actual, non-normalized 2019 sales.

C. COMPLIANCE WITH THE COMMISSION'S ORDER IN DOCKET NO. E, G002/M-18-184

1. Use of Historical Test Period for Setting SEP Rider Rate

In the 18-184 SEP filing, the Commission determined that Xcel should use an historical test period for the purposes of setting rates in the Company's SEP Rider as this approach would avoid the issue of Xcel having to comply with federal rules requiring proration of accumulated deferred income taxes (ADIT). In the Petition, Xcel stated that it intends to implement its SEP rate factor on July 1, 2020, which would be immediately after the conclusion of the test period ending on June 30, 2020. Because the rate would be in effect no sooner than July 1, 2020, the end of the test period, proration of ADIT is not necessary.

⁶ Instant filing at 11.

⁷ For example, Xcel underestimated sales in Docket No. G002/M-18-184, where the Commission noted in its December 21, 2018 Order the Department's observation that "using lower estimated sales to calculate the SEP rate factor, as requested by Xcel, would unnecessarily increase costs to ratepayers."

2. Xcel's Proposed Rate Factor for 2019-2020

The following table compares the figures for the 2018-2019 period that were approved in Docket No. G002/M-19-200 and the numbers the Company proposed in the instant Petition.

Table 2: Xcel's Proposed Rate Factor

Gas	19-200	20-323	Difference	% Difference
ADRND	\$7,089	\$26,931	\$19,842	279.9%
Cast Iron	\$1,450,900	\$1,374,210	(\$76,690)	(5.3%)
Cast Iron O&M Credit	(\$72,310)	(\$72,310)	\$0	
Previous Year Carryover	\$34,863	(\$411,879)	(\$446,742)	
Test Year Carryover	(\$118,742)	\$18,661	\$137,403	
Revenue Requirement	\$1,301,800	\$935,613	(\$366,187)	(28.1%)
Xcel's Estimated Therms	1,109,497,520	992,590,020	(116,907,500)	(10.5%)
Factor	\$0.001173	\$0.000943	(\$0.000231)	(19.7%)

As discussed above, the Company's revenue collections were \$343,329 higher than forecasted based on *higher actual sales levels across all classes*. This result is concerning, especially in light of the fact that the Commission has approved a reduced SEP Rider rate in 19-200 based on a higher sales level (1,109,497,520) than initially proposed by Xcel Energy (1,011,582,014). The higher level of sales was based on Xcel's actual sales in 2018.

Also as noted above, Xcel has often underestimated its sales; to avoid charging rates that are too high, the Commission required Xcel to use historical actual sales to set rates in recent SEP proceedings. Similarly, historical actual sales should be used in this proceeding.

Table 2 above shows that Xcel forecasts a 10.5 percent decrease in sales in 2020 compared to 2018 actual sales. This significant decrease in sales does not appear to be reasonable and would have a material effect on rates. For example, simply using Xcel's actual 2018 sales would reduce the SEP rate from the \$0.000943 per therm that Xcel proposes to \$0.000843, or a 10.6 percent decrease, on top of the 19.7 percent decrease that Xcel proposes. Altogether, using Xcel's 2018 actual sales to calculate the SEP would decrease the current rate of \$0.001173 per therm to \$0.000843, a decrease of over 28 percent.

As a result, the Department recommends that Xcel Energy explain in reply comments the reason(s) for its under-estimation of its sales forecast of 1,011,582,014 and provide actual, non-normalized 2019 sales.

C. REASONABLENESS OF THE PROPOSED NATURAL GAS SEP RIDER RATE

1. Energy-Related Mandates

Xcel Energy proposed to include costs associated with the legislative mandate for the ADRND.⁸ Xcel noted that the 2019 Minnesota legislative session extended the ADRND through June 30, 2021. The tracker provided in Attachment D1 to the Company's Petition includes the final true-up of costs incurred prior to the June 30, 2021 extension. Additionally, the Company does not forecast any ADRND costs beyond the expiration date of the governing statute. The Department concludes that Xcel's proposed treatment of the ADRND is reasonable.

2. Cast Iron Replacement Project

In its November 25, 2008 *Order Accepting and Modifying Petition Regarding State Energy Policy Rider* in Docket No. E,G002/M-08-261 (November 25 Order), the Commission approved recovery of costs associated with Xcel Energy's replacement of the remaining cast iron gas pipe on the Company's system through the SEP Rider. Total revenue requirements for the Cast Iron Replacement Project are shown in Attachment D2 to the instant petition.

As required by the November 25 Order, Xcel Energy included a corresponding operation and maintenance (O&M) credit for savings associated with the Cast Iron Replacement Project of \$72,310 for the 2020 SEP period.

As required by the Commission's September 23, 2010 Order in Xcel Energy's 2010 SEP Rider filing,⁹ the Company's Attachment D3 details Xcel Energy's O&M credit, which reflects the outcome of the Company's last natural gas rate case (Docket No. G002/GR-09-1153).

The Department concludes that including the costs for the Cast Iron Replacement Project in the SEP tracker account as proposed by Xcel is reasonable.

3. Carbon Offsets

In Xcel Energy's 2008 SEP Rider proceeding, the Commission required that the Company:

- Report, in all future SEP Rider filings, the sale of any carbon offset or credit for decreased greenhouse gas emissions associated with gas pipe replacement under the Project; and
- Credit the gas SEP tracker account with any proceeds received by the Company from the sale of each carbon offset or credit associated with the Project.

⁸ Minnesota Statute § 216B.62, subd. 3b.

⁹ Docket No. E,G002/M-10-210.

In its Petition, Xcel Energy stated that the Company has not sold any carbon offsets or credits for greenhouse gas emissions associated with natural gas cast iron pipe replacement under the SEP Rider to date; consequently, there are no carbon offsets and/or credits to report, or proceeds to credit to the SEP tracker account. As Xcel Energy noted in its previous SEP Rider filings, the Company began annual reporting to the U.S. Environmental Protection Agency (EPA) of greenhouse gas emissions for all types of natural gas pipe material in September 2012.¹⁰ Attachment H of Xcel Energy’s Petition contains the summary of their EPA report. The Department concludes that Xcel Energy’s statements regarding carbon offsets and credits comply with the Commission’s requirements on this issue as established in the Company’s 2008 SEP Rider proceeding.

4. Relationship to Rate Cases

The Department’s May 1, 2019 comments adopted by the Commission in Docket No. G002/M-19-200 concluded that the Company did not include SEP revenues or expenses in its last natural gas rate case (Docket No. G002/GR-09-1153).

As a result, the Company’s proposed SEP rate factor includes only incremental costs not currently recovered elsewhere in rates.

5. Rate Calculation

Table 3 below summarizes Xcel Energy’s calculation of its proposed natural gas SEP Rider rate.

Table 3: Proposed Natural Gas SEP Rider Rate

	Approved 2018-2019	Proposed 2019-2020	\$ Change	% Change
ADRND	\$7,089	\$26,931	\$19,842	279.9%
Cast Iron Pipe Costs	\$1,450,900	\$1,374,210	(\$76,690)	(5.3%)
Cast Iron O&M Credit ¹¹	(\$72,310)	(\$72,310)	\$0	
Tracker True-up	\$34,863	(\$411,879)	(\$446,742)	
Test Year Carryover	(\$118,742)	\$18,661	\$137,403	
Revenue Requirement	\$1,301,800	\$935,613	(\$366,187)	(28.1%)
Therm Sales Forecast ¹²	1,109,497,520	992,590,020	(116,907,500)	(10.5%)
Factor per therm	\$0.001173	\$0.000943	(\$0.000231)	(19.7%)

¹⁰ 40 C.F.R. Part 98, Subparts A and W.

¹¹ Xcel Energy notes in footnote 2 of Attachment D3 of its Petition that the O&M credit approved for 2013 will not change going forward since all replacement work has been completed.

¹² 2019-2020 Forecast includes 6 months of actuals and 6 months of forecast.

As shown in Table 3, Xcel Energy proposed to decrease its natural gas SEP Rider rate by 19.7 percent. As noted above, in the discussion below Table 2, using Xcel’s 2018 actual sales would decrease the current rate by over 28 percent, to \$0.000843 per therm. Table 4 below shows the Company’s historical SEP Rider rates. The Department notes that, with the exception of 2015 where a correction to a previous error that resulted in an amount of revenues going unreported, the proposed 2020 Rider rate is the lowest it has been over the previous seven years. The reduction to \$0.000843 would further reduce the rate per therm.

Table 4: Natural Gas SEP Rider Rates

Year	Rate per Therm
Proposed 2020	\$0.000943
2019	\$0.001173
2018	\$0.001576
2017	\$0.002103
2016	\$0.001368
2015	\$0.000724
2014	\$0.002238
2013	\$0.002736

6. Customer Notice

The Department notes that the customer notice proposed by Xcel Energy reflects the customer notice approved in the last SEP proceeding (19-200), with the updated SEP Rider factor proposed by the Company:

We have updated the Resource Adjustment line item on your bill to reflect changes in the State Energy Policy (SEP) portion of the Resource Adjustment, which recovers the costs for cast iron pipe replacement and to support Minnesota’s interests in energy decisions made at the regional and national levels. The natural gas SEP portion of the Resource Adjustment decreased to \$0.000943 per therm.

III. RECOMMENDATION

The Department's review of the Company's Petition confirms that it fulfills the Commission's reporting requirements contained in the following Orders:

- *Order Approving State Energy Policy Rider, as Modified* in Docket No. E,G002/M-03-1544, dated April 6, 2004;
- *Order Approving Modification of the Natural Gas State Energy Policy Tariff Rate, E,G-002/M-14-185 and E,G-002/M-17-174;*
- *Order Accepting Petition as a Compliance Filing, Setting SEP Rate Factor* in Docket No. G002/M-18-184, dated December 21, 2018; *and*
- *Order Accepting and Modifying Petition Regarding State Energy Policy Rider* in Docket No. E,G002/M-08-261, dated November 25, 2008.

The Department expects to recommend that the Commission approve the Company's petition with the modification of using a more reasonable sales estimate, particularly since Xcel Gas has often underestimated its sales.

Thus, the Department recommends that the Company explain in reply comments the reason(s) for its under-estimation of its proposed 2018-2019 sales forecast of 1,011,582,014 in Docket No. G002/M-19-200 and provide its actual (non-normalized) 2019 sales.

/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
Comments

Docket No. G002/M-20-323

Dated this **27th** day of **March 2020**

/s/Sharon Ferguson

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