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July 14, 2026

VIA EDOCKETS

Sasha Bergman
Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
St. Paul, MN 55101

**Re: *In the Matter of the Application of Northern States Power Co. d/b/a Xcel Energy for Authority to Increase Rates for Electric Service in the State of Minnesota*
In the Matter of the Application of Xcel Energy for Authority to Increase Rates for Natural Gas Service in Minnesota
MPUC Docket Nos. E-002/GR-21-630; G002/GR-23-413**

Dear Ms. Bergman:

I am writing on behalf of the Minnesota Department of Commerce to correct a significant, material error in the staff briefing papers. The briefing papers wrongly state that Xcel Energy is the pension trust trustee and, therefore, holds legal title to the trust property.¹ It is undisputed, however, that Xcel is not the pension trustee and holds no legal interest in trust assets. Instead, Xcel stated in response to Department Request 1166 that Principal Financial Group serves as a trustee.² This distinction is critically important.

Because Xcel is neither the trustee nor a beneficiary, it has no present property interest in the pension trust. Despite having only a speculative, future property interest, Xcel is still attempting to earn a return on the asset. But it is ratemaking 101 that you cannot earn on an asset that you do not own.³ In short, the error in briefing papers is significant because it directly affects a core ratemaking question: whether Xcel owns the property on which it seeks to earn a return.

¹ Staff Briefing Papers at 16.

² Dornfeld Aff., Ex. 4 at 2.

³ DOC Initial Cmts. at 13 (Mar. 10, 2026) (eDocket no. 20263-229106-01).

Ms. Sasha Bergman

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Thank you for attention to this matter. By copy of this letter, all parties have been served.
A declaration of service is enclosed.

Sincerely,

/s/ **Richard Dornfeld**

RICHARD DORNFELD

Assistant Attorney General

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Attorney for Minnesota Department of Commerce

Enclosures

cc: Service Lists

|#6406963

DECLARATION OF SERVICE

Re: *In re Application of N. States Power Co. d/b/a Xcel Energy for Auth. to Increase Rates for Elec. Serv. in the State of Minn.*
In the Matter of the Application of Xcel Energy for Authority to Increase Rates for Natural Gas Service in Minnesota
MPUC Docket Nos. E002/GR-21-630; G002/GR-23-413

STATE OF MINNESOTA)
) ss.
COUNTY OF RAMSEY)

I, Ann, hereby state that on July 14, 2026, I filed, by electronic eDockets, the attached **Minnesota Department of Commerce Prepaid Pension Briefing Papers Letter** and eServed or sent by U.S. Mail, as noted, to all parties on the attached service lists.

See attached service lists.

I declare under penalty of perjury that everything I have stated in this document is true and correct.

/s/ Ann Kirlin
ANN KIRLIN

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