414 Nicollet Mall
Minneapolis, MN 55401

October 30, 2020

—Via Electronic Filing—

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

RE: REPLY COMMENTS
TRANSMISSION COST RECOVERY RIDER
DOCKET NO. E002/M-19-721

Dear Mr. Seuffert:

Northern States Power Company, doing business as Xcel Energy, submits to the Minnesota Public Utilities Commission this Reply to the October 16, 2020 Comments of the Minnesota Department of Commerce, Division of Energy Resources on our Petition requesting approval of our 2019-2020 Transmission Cost Recovery (TCR) Rider revenue requirements and adjustment factors.

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 Rebecca Eilers at (612) 330-5570 or rebecca.d.eilers@xcelenergy.com or me at (612) 330-5941 or holly.r.hinman@xcelenergy.com.

Sincerely,

/s/

HOLLY HINMAN
REGULATORY MANAGER

Enclosures
c: Service List

STATE OF MINNESOTA
BEFORE THE
MINNESOTA PUBLIC UTILITIES COMMISSION

Katie J. Sieben	Chair
Valerie Means	Commissioner
Matthew Schuerger	Commissioner
Joseph K. Sullivan	Commissioner
John A. Tuma	Commissioner

IN THE MATTER OF THE PETITION OF NORTHERN STATES POWER COMPANY'S PETITION FOR APPROVAL OF THE TRANSMISSION COST RECOVERY RIDER REVENUE REQUIREMENTS FOR 2019, AND 2020 AND REVISED ADJUSTMENT FACTORS

DOCKET NO. E002/M-19-721

REPLY COMMENTS

INTRODUCTION

Northern States Power Company, doing business as Xcel Energy, submits to the Minnesota Public Utilities Commission this Reply to the October 16, 2020 Comments of the Minnesota Department of Commerce – Division of Energy Resources regarding our Petition for approval of our Transmission Cost Recovery (TCR) Rider revenue requirements for 2019 and 2020 and our proposed TCR Adjustment Factors. In this Reply, we respond to the issues raised in the Department's Comments and provide additional information as requested.

Specifically, we address the following topics:

- *Advanced Distribution Management System (ADMS):*
  - The Company does not believe a cost cap is the right metric for determining prudency of ADMS investments in the TCR Rider;
  - We affirm our understanding that ADMS cost recovery compliance requirements are contained in Ordering Point 6 and not Ordering Point 9; and
  - We affirm that none of the our proposed average service life changes in our pending remaining lives docket impact ADMS components;
- *Multi-Value Projects Auction Revenue Rights (MVP ARRs):* We provide the MVP ARR amounts included in the proposed revenue requirement and provide actual MVP ARRs to-date.

- *MISO Schedule 37 and 38 Revenues:* We provide actual MISO Schedule 37 and 38 revenues for 2019 and explain how these charge types are treated.
- *FERC Transmission Audit Refund*: We agree to provide additional detail in our next TCR filing.
- *Accumulated Deferred Income Taxes (ADIT):* We explain that we cannot adjust the 2020 ADIT proration in compliance after March 1 because the forecasted 2020 rate was provisionally implemented before the end of the test period.

REPLY

We appreciate the Department's thorough review of our petition and the conclusions that the Huntley-Wilmarth project is eligible for TCR Rider recovery and that the 2019-2020 capital costs presented in our Petition are reasonable. Below we provide additional information in support of our Petition in response to issues raised in the Department's Comments.

A. ADMS

1. Cost Cap

In Comments, the Department requests that the Commission determine that the ADMS project costs that can be recovered through the TCR Rider are capped at $69.1 million. Although we continue to project ADMS project costs of $69.1 million,[1] we do not believe establishing a cost cap for this particular project is appropriate or necessary. Ultimately—and as with all utility investments—the question for the Commission with respect to the Company's proposed recovery of ADMS costs, under Minn. Stat. § 216B.16, subd. 7b, is whether they are prudent. One tool for assessing prudency is the implementation of cost caps, but we believe that tool is most appropriate for projects with well-established costs and benefits, like transmission lines. They are less useful for more dynamic projects, like ADMS.

The Commission's history of using cost caps as a tool for measuring prudency is consistent with this understanding. The cost cap provisions cited by the Department[2] were established for discrete regional transmission system investments that require a

[1] We note that this amount does not include ADMS cost components being recovered through base rates, nor does it include O&M costs.
[2] Docket No. E002/M-09-1048. IN THE MATTER OF THE PETITION OF XCEL ENERGY FOR APPROVAL OF A MODIFICATION TO ITS TCR TARIFF, 2010 PROJECT ELIGIBILITY, TCR RATE FACTORS, CONTINUATION OF DEFERRED ACCOUNTING AND 2009 TRUE-UP REPORT. *Order Approving 2010 TCR Project Eligibility and Rider, 2009 TCR Tracker Report, and TCR Rate Factors* (April 27, 2010).

Certificate of Need, like the Huntley to Wilmarth project discussed in this proceeding. The Company has had decades of experience in developing and estimating transmission system investments, and the Commission has had decades of experience reviewing these types of investments, leading to more accurate cost estimates at the time of the Certificate of Need proceeding.

When the Commission established cost cap provisions in 2009, however, they could not have contemplated the 2015 modifications made to Minn. Stat. §§ 216B.16, subd. 7b, and 216B.2425, subd. 2, allowing for recovery of advanced grid investments through the same TCR Rider mechanism. Unlike previous transmission investments, advanced grid technologies such as ADMS, are relatively new, developing technologies with less certain costs and evolving benefits. As with all of our grid modernization proposals, we also are seeing a high level of stakeholder interest in the potential benefits of ADMS—with many pushing for the development and acceleration of certain capabilities. Because of these differences, we believe it is reasonable for the Commission to continue to apply a cost cap to our regional transmission system investments, but utilize a different process for advanced grid projects.

Instead of implementing a firm cost cap for advanced grid projects, we recommend the Commission consider a transparent, holistic review process where we detail the projects, our oversight and governance of the projects and expenditures, and demonstrate the steps and actions we have taken to manage costs in the short- and long-term. We believe this process would balance the strong interest to protect our customers from unforeseen costs or cost overruns with respect to ADMS and future distribution-grid modernization projects recovered through the TCR Rider, while recognizing that we are implementing new and developing technologies with new and developing costs and benefits—an effort that is much different than, for example, constructing a new segment of transmission line.

2. Compliance Requirements

We appreciate the Department's conclusion that the Company complied with Ordering Point 6 of the Commission's Order regarding ADMS reporting requirements.[3] The Department further noted that the Company did not appear to specifically address Ordering Point 9 in the Petition, and that the Company appeared

[3] Docket No. E002/M-17-797. IN THE MATTER OF THE PETITION OF XCEL ENERGY FOR APPROVAL OF THE TRANSMISSION COST RECOVERY RIDER REVENUE REQUIREMENTS FOR 2017 AND 2018, AND REVISED ADJUSTMENT FACTORS. *Order Authorizing Rider Recovery, Setting Return on Equity, and Setting Filing Requirements* (September 27, 2019).

to assume that Ordering Point 9 was not applicable to its Petition. We confirm that this was our assumption.

Ordering Point 6 establishes the information to be included in cost recovery filings specifically for ADMS investments, while Ordering Point 9 establishes the information to be included in cost recovery filings for future Advanced Grid Intelligence and Security (AGIS) investments "if and when" the Company makes them. Though ADMS is also an AGIS investment, we believed that two separate Ordering Points were included to distinguish between ADMS—as a project that had already been vetted by the Commission for cost recovery—from cost recovery requests for future AGIS investments. We understood Ordering Point 9 to be setting a future standard for new AGIS investments.

The Department noted that our assumption is reasonable, though sought clarification from the Commission.

3. Depreciation

The Department asked us to explain whether any of the changes the Company proposes to several components associated with the AGIS initiative in our current depreciation filing[4] impact the initial 10-year depreciation life for the ADMS project in this TCR proceeding. None of the Company's proposed average service life changes in our pending remaining lives docket impact the ADMS components included for recovery in the TCR Rider. If the Commission orders any changes to ADMS components included in the rider in that docket, we will adjust the depreciation lives in our next TCR Rider proceeding.[5]

B. Regional Expansion and Cost Benefit (RECB)

1. MVP ARRs

The Department asked that the Company provide a break-out of the amount of MVP ARRs embedded in the estimated 2019 and 2020 MISO Schedule 26/26A net revenue requirement. Xcel Energy is both an owner and a customer, and we receive MVP ARR credits as an offset to the expense we pay for MISO MVP projects. For that reason, the credits are booked as an offset to MISO Schedule 26A expense.

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[4] Docket No. E002/D-20-635

[5] We note that our Petition misstated the life of ADMS software. It is 5 years instead of 10. The impact of updating the average service life for this component is minimal, increasing the revenue requirements by approximately $35,000 in 2019 and $304,000 in 2020.

The Company has consistently included actual MVP ARRs in months presenting actual values in the TCR tracker; however, we discovered that we have not included the MVP ARRs in the forecasted months. So the actual MVP ARR amount for the months of January through September 2019 is included in the 2019 RECB amount of $8,372,475, but no forecasted MVP ARR amounts are included in the October 2019 through December 2021 forecasted months. We now have actual data for October 2019 through September 2020. The amounts for these two periods are shown in Attachment A to this Reply.

We appreciate the Department calling this issue to our attention and will correct the forecasted months in future TCR Rider filings, labeling these amounts clearly in the RECB supporting data (Attachment 12 in the current filing). We note that if the Commission orders us to update 2019 and 2020 to actuals when setting the final adjustment factors in compliance, the actual MVP ARRs for October 2019-December 2020 will be included.

2. MISO Schedule 37 and 38 Revenues

The Department recommends that the Company explain if MISO Schedule 37 and 38 revenues are included in the 2019-2020 revenue requirement calculations and, if so, to clearly identify the amounts. All revenue that the Company receives for Schedule 37 and 38 is included in the Schedule 26 revenue line on Attachment 12. Actuals can be identified and are shown in Attachment A to this Reply for January 2019-September 2019. From a budgeting perspective, it is currently assumed NSP will ultimately collect the total Schedule 26 revenue requirement, and thus there isn't a need to delineate which portion will ultimate be collected via Schedule 37 and 38 or collected through other customers flowing through Schedule 26. In other words, they are assumed to be one in the same.

In the future, we can provide actual Schedule 37 and 38 amounts in the RECB supporting data (Attachment 12 in the current filing) for actual months. If the Commission would like to see the Schedule 37 and 38 amounts broken out for forecasted months, we could present these values using a three-year average of what portion of Schedule 26 revenue requirements comes from Schedule 37 and 38. This would not change the total Schedule 26 revenue requirement, but it would estimate an amount that would be attributed to Schedule 37 and 38 from the total Schedule 26 revenue requirement.

C. FERC Audit

The Department recommends that the Company clearly identify the amount and location of the FERC Transmission Audit Refund in our next TCR filing. We can provide additional detail on the impact of this refund in our next TCR filing. We note that the refund will be incorporated into the 2021 Transmission formula rate. Any impact on Schedules 26 and 26A will be included in our TCR Rider request for 2021 revenue requirements; however, other components will be included in base rates in our soon-to-be filed Multi-Year Rate Plan in Docket No. E002/GR-20-723.

D. ADIT Treatment

We thank the Department for their engagement on the ADIT proration issue for the past several years and for agreeing with the Company's proposed ADIT proration calculation approach in this docket. However, the Department also recommends that the Company update the prorated ADIT for 2020 to reflect that 2020 is nearly complete. At this point, we can only provide a limited update to the ADIT proration for 2020 without violating IRS Tax Normalization Rules because the 2020 rate based on a forecasted period was implemented on March 1, 2020.[6] Therefore the proration adjustment must be maintained from March 1, 2020 and forward.

We discussed the mechanics of ADIT proration in detail in our September 26, 2016 Reply Comments in Docket No. E002/M-15-891:

> the true-up must use the proration method when adjusting a forecasted rate even if the adjustment is to actuals. Recent IRS rulings as well as FERC rulings indicate this is the necessary calculation method.
>
> A true-up is determined by reference to what was used to originally set customer rates. If a rate proceeding uses a forecast period and the rates are charged to the customers before the forecast period becomes actuals, proration must be used. The test is whether an historical or a future test period was used to set the general rates and that the rates were first charged to customers before the forecasted test year was complete. Performing a true-up at a later date does not change the fact that when rates were collected from customers, they were reduced by the benefits of accelerated depreciation before the Company received those benefits.

[6] See the February 21, 2020 Order provisionally implementing the proposed TCR Rider adjustment factors and the February 26, 2020 tariff compliance filing in this docket.

> According to PLR 201541010, "The addition of the true-up increases the ultimate accuracy of the rates but does not convert a future test period into a historical test period as those terms are used in the normalization regulations."
>
> …
>
> If actual ADIT is greater than the forecasted amount, the proration adjustment remains the same and is not recalculated because the incremental amount of actual ADIT over the forecasted amount will be reflected in rates after the test year, which is when the accelerated depreciation benefits were earned by the Company. As such, this incremental amount is not an accelerated depreciation benefit that is provided to customers before they are received by the Company, which is the situation the proration rules are concerned with. In PLR 201541010 the IRS referred to this incremental amount as the true-up component and stated that, in this instance, the actual amount added to the ADIT in the original projection is not modified by the proration formula.

The TCR Rider rates implemented on March 1, 2020 were based on the forecasted test year. While the rates were implemented provisionally, most of the prorated ADIT amount has been collected during the test period and the true-up must use the proration method from March 1, 2020 and forward when adjusting for actuals. Because we proposed an implementation date of February 1, 2020 in our initial filing, we did not prorate ADIT in January 2020 in the proposed revenue requirement. In compliance, we are able to eliminate ADIT proration for the month of February 2020 only. This adjustment would reduce the revenue requirement by $2,145.

CONCLUSION

We respectfully request that the Commission extend its provisional approval to full approval of our proposed 2019 and 2020 TCR Rider revenue requirements and associated Adjustment Factors as supplemented by these Reply Comments.

Dated: October 30, 2020

Northern States Power Company

MISO Charge Details

	MISO Refund Adjustment*	2019 Actuals Jan-Sep	2019 Forecast Oct-Dec	2019 Total	2020 Total
Sch 26/26a without Sch 37/38	1,180,521	109,159,736	33,928,352	143,088,088	135,666,784
Sch 37/38	-	1,200,950	-	1,200,950	
Total Revenue	1,180,521	110,360,686	33,928,352	145,469,559	135,666,784
Sch 26/26a without ARR	676,801	102,891,396	30,752,046	133,643,442	131,298,808
Sch 26a - RT MVP DIST (ARR)	-	(277,330)	-	(277,330)	
Total Expense	676,801	102,614,066	30,752,046	134,042,913	131,298,808
Total	503,720	7,746,620	3,176,306	11,426,646	4,367,976
Demand Allocator - State of MN Jur.	0.732715	0.732715	0.732715	0.732715	0.733133
Net RECB Revenue Requirements	**369,083**	**5,676,065**	**2,327,327**	**8,372,475**	**3,202,305**

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-19-721

Dated this 30th day of October 2020

/s/

____

Lynnette Sweet

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