414 Nicollet Mall
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PUBLIC DOCUMENT –
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October 14, 2022

—Via Electronic Filing—

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

RE: PRICING UPDATE
BORDER WINDS & PLEASANT VALLEY WIND REPOWERING PROJECTS
DOCKET NO. E002/M-20-620

Dear Mr. Seuffert:

Northern States Power Company, doing business as Xcel Energy, submits to the Minnesota Public Utilities Commission the enclosed letter providing updated pricing for the Border Winds and Pleasant Valley Wind Repowering Projects.

We appreciate the Commission's time and consideration with this matter. Portions of the enclosed letter are marked "NOT PUBLIC" as it contains information the Company considers to be trade secret data as defined by Minn. Stat. § 13.37(1)(b). This data includes confidential pricing forecasts and assumptions as well as contract terms. The 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" because the knowledge of such information in conjunction with public information in our Petition could 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.

We have electronically filed this document with the Commission, and copies have been served on the parties on the attached service lists. Please contact Madeline Lydon at madeline.k.lydon@xcelenergy.com or me at bria.e.shea@xcelenergy.com if you have any questions regarding this filing.

Sincerely,

/s/

BRIA E. SHEA
REGIONAL VICE PRESIDENT, REGULATORY POLICY

Enclosure

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STATE OF MINNESOTA
BEFORE THE
MINNESOTA PUBLIC UTILITIES COMMISSION

Katie Sieben	Chair
Joseph K. Sullivan	Vice-Chair
Valerie Means	Commissioner
Matthew Schuerger	Commissioner
John Tuma	Commissioner

IN THE MATTER OF THE PETITION OF XCEL ENERGY FOR APPROVAL OF THE ACQUISITION OF REPOWERED WIND GENERATION TO SUPPORT ECONOMIC RELIEF AND RECOVERY	DOCKET NO. E002/M-20-620 **SUPPLEMENTAL FILING**

INTRODUCTION

Northern States Power Company, doing business as Xcel Energy, submits to the Minnesota Public Utilities Commission this letter providing updated pricing for the Border Winds and Pleasant Valley Wind Repowering Projects (the "Projects").

LETTER

On January 22, 2021, the Commission issued an Order Approving Wind Facility Repowering Projects (January 2021 Order) that approved the Company's request to repower four wind facilities, including the Projects. Among other things, the January 2021 Order stated that, until the Projects are in service, the Company must report periodically on project failures. While the Projects have not failed, they have experienced significant cost increases since January 2021, and we are filing this letter to provide updated pricing and request that the Commission approve this updated pricing so these Projects can move forward and provide substantial benefits to our customers, as detailed below.

Global supply chain issues and inflationary pressures driven by the COVID-19 pandemic; the war in Ukraine; and droughts, floods, and other natural disasters, have driven up costs across the economy, causing parts and equipment to become more costly and difficult to procure for all industries. Xcel Energy, our suppliers, and contractors the Company works with are not immune to these global phenomena. At the same time, however, the Company has taken efforts to reduce costs for and increase benefits from the Projects, and the passage of the Inflation Reduction Act (IRA) into law will have a significant cost-savings impact on the Projects, which the Company is committed to passing on to our customers.

As a result, while there have been challenges that put upward pressure on costs for the Projects, the benefits of the IRA, combined with the Company's work to maximize production tax credit (PTC) benefits for our customers, will more than offset these cost increases and result in significant additional customer savings compared to the initial filing. In fact, compared to our initial Petition, we estimate that the economic benefits from the Projects have improved by **[PROTECTED DATA BEGINS PROTECTED DATA ENDS** for Pleasant Valley and **[PROTECTED DATA BEGINS PROTECTED DATA ENDS]** for Border Winds, both on a Levelized Cost of Energy (LCOE) basis and net of the cost increases described in this letter. The resulting LCOEs for the Projects make them some of the lowest cost resources on our system, with Pleasant Valley having an LCOE of **[PROTECTED DATA BEGINS PROTECTED DATA ENDS]** and Border Winds having an LCOE of **[PROTECTED DATA BEGINS PROTECTED DATA ENDS].** The Company is working proactively to ensure the Projects deliver these significant benefits to customers and support well-paying union construction jobs. The Company believes it is also critical to keep the Projects on track to cost-effectively meet Xcel Energy's approved resource needs by 2026, especially given the current state of study delays in the MISO interconnection queue and market disruptions caused by the U.S. Department of Commerce's solar panel antidumping and countervailing duty investigation.[1]

The following sections will discuss the reasons for cost increases we are experiencing, the efforts the Company has taken to mitigate these increases, the offsetting positive impacts of the IRA extending and increasing PTC credits, and an update on the timeline of the Projects. Given that the Projects remain in the public interest with these updates, the Company requests that the Commission approve the updated pricing presented in this Petition, so that we can continue work on the Projects and ensure they can still be completed according to the project timelines and meet our approved resource needs by 2026.

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[1] Utility Dive, "Commerce Department kicks off 1-year solar tariff investigation on panels imported from Southeast Asia," March 29, 2022, https://www.utilitydive.com/news/commerce-department-kicks-off-1- year-solar-tariff-investigation-on-panels.

I. CHALLENGES CONTRIBUTING TO COST INCREASES

Below, we discuss the main factors that have contributed to cost increases since the January 2021 Order. As discussed in Section II, however, despite the upward market pressures and challenges discussed below, the Company has worked proactively to keep the Projects moving forward and to continue delivering significant value to our customers, and we believe they remain in the public interest.

A. The Impacts of the Passage of Time and Inflation

As time has passed since the Order approving the acquisition of the Projects, several changes in the industry and the world have put upward pressure on the cost of certain aspects of the Projects. While inflation is contributing to cost increases overall, below, we will discuss the specific impact inflation has had on materials costs. We will also discuss the effect technical challenges have had on the cost of the Projects, as well as the impacts of changing road use requirements, evolving methods for blade and hub disposal, increasing insurance premiums, and delaying construction for one year to maximize PTC benefits.

1. Inflation and Technical Challenges

Inflation has increased significantly since the original filing for the Border Winds and Pleasant Valley repowering projects. Price increases are impacting every sector of the economy, including vendors and developers the Company does business with. Key raw materials – steel, resin, and copper – for wind turbine manufacturers doubled from the first quarter of 2020 to the first quarter of 2022.[2] This prompted several major wind turbine manufacturers – including the OEM for the Projects, Vestas – to raise prices.[3] On top of these pressures, Vestas informed the Company in July 2021 that there were several technical challenges that prevented it from proceeding with the rotor and drivetrain retrofit of the original units, as originally contemplated. The Company and Vestas subsequently determined the only viable path forward for repowering Border Winds and Pleasant Valley is to replace the nacelle of all 175 turbines entirely, rather than retrofitting them. This will add an incremental **[PROTECTED DATA BEGINS PROTECTED DATA ENDS]** to the costs presented in our initial Petition.

[2] Struggling wind giants lift turbine prices as 'last resort' to fight inflation. Monday, August 22, 2022, 1:55am CT, Alex Blackburne, S&P Capital IQ PRO.

[3] Ibid.

2. Road Use Requirements

Historically, to minimize the transportation and equipment costs for wind repowering projects, the Company has engaged with local landowners for permission to transport cranes and components across their property. We do this because it is generally the shortest and lowest cost path from one turbine to the next. However, due to dissatisfaction with past developers other than the Company, we have learned that some local landowners will not allow the transportation of project components across their land. This is increasing the cost of the Projects for two reasons: there are additional costs associated with transporting the cranes from one turbine to the next and the Company needs to use more roads.

Typically, when the Company is utilizing farmers' fields, crane mats are placed on the ground, so the tracks of the cranes do not sink into the soil. These mats also allow the cranes to be transported completely intact from site to site without destroying farmland. Since the Company will not be able to use this approach for these Projects, the cranes must be partially disassembled every time they need to be moved to the next turbine, and then reassembled once they have arrived. This adds additional cost to the process in terms of equipment and labor, as a crew will likely need to be placed on the night-shift to prepare the cranes to be moved.

Additionally, since the Company cannot transport project components across the property of local landowners, township and county roads must be utilized to move the cranes from one site to the next. This increases the cost of transporting equipment and components because it increases the number of roads the Company must maintain during the project and fix once the project is complete. In addition to fixing more roads, the road upgrades the Company thought the counties would be making did not happen, due to smaller County budgets and changing County practices. This necessitates more work and expenditure on the Company's part.

Together, the cost of adjusting our approach to transporting cranes from one turbine to another and maintaining and fixing roads we must use is an incremental **[PROTECTED DATA BEGINS PROTECTED DATA ENDS]**.

3. Blade and Hub Disposal

The disposal of turbine blades and hubs has evolved as time has passed. Wind turbines have a lifespan of 15 to 20 years, and the first generation of turbines in the United States is beginning to be repowered or decommissioned.[4] The historical and predicted adoption rate of wind power for electrical generation means that more and more wind turbines will need to be repowered or decommissioned each year. This trend has prompted the energy industry to reexamine how decommissioned turbine blades are disposed of, as they take up a large amount of landfill capacity using traditional disposal methods.[5] To address this issue, the energy industry is developing processes and technologies – such as using decommissioned blades in cement kilns, pyrolysis, or grinding blades and re-using them as filler material – but these are in their infancy, meaning these methods are costly and not widely available. That said, blade manufacturers are striving to build blades that meet technical specifications and are more readily recyclable. With the development of new processes and blades, the landscape of options for responsible disposal of decommissioned turbine components will likely look very different in a few years, just as it currently looks different from only a few years ago.

Xcel Energy is changing with the industry. As these beneficial use and recycling technologies have appeared, the Company has investigated them and identified methods that are viable. As part of this process, in September 2021, after the Commission's Order approving the Company's acquisition of the Projects in this docket, the Company changed the waste classification of turbine blades to Category 3. Prior to this, turbine blades and related components were considered construction and demolition (C&D) waste. Changing the classification of turbine blades to Category 3 requires the Company to have a contract with the vendor that will manage them at the end of their life. This necessitates a certain level of due diligence of the vendor by the Company's personnel – including environmental and financial review. This level of due diligence is being done to mitigate risks as the Company evaluates changes within the industry and adopts emerging beneficial use and recycling options for these materials.

When the initial acquisitions for Border Winds and Pleasant Valley were approved by the Commission in 2013,[6] decommissioned turbine blades and hubs were considered C&D waste, would have been disposed of accordingly, and the anticipated disposal

[4] 2020 EPRI study.
[5] Ibid.
[6] December 13, 2013, ORDER APPROVING ACQUISITIONS WITH CONDITIONS, Docket No. E002/M-13-603, Docket No. E002/M-13-716.

costs were significantly lower than what we see today. Experience by the waste management industry suggest that traditional disposal methods are not adequate for this material, consequently preprocessing of the blades is required before the blades can be disposed of. However, with the focus upon sustainable energy resources the current focus for the management of decommissioned blades is to move towards beneficial use – that is the repurposing of this material another use – or the extraction and recycling of the components which comprise a wind turbine blade. While viable options are available, currently they do not exist within proximity to our current assets. As this market develops, we anticipate expanded beneficial use and recycling opportunities. Today, the cost of responsibly disposing of the decommissioned blades and hubs is **[PROTECTED DATA BEGINS PROTECTED DATA ENDS]**.

4. *Builders Risk Insurance*

Insurance costs have also increased over time. This is partially due to inflation, and partially due to making claims, and insurance increases have effects on all the Company's repowering projects. When the Company presented the original estimate for the Projects, insurance rates from 2018 were used, which projected a cost of **[PROTECTED DATA BEGINS PROTECTED DATA ENDS]** per project. Due to open claims the Company has had with insurers since 2019, as well as rising premiums, the cost of builder's risk insurance has increased. The additional premium for both Border Winds and Pleasant Valley is **[PROTECTED DATA BEGINS PROTECTED DATA ENDS]**.

5. *Delayed Construction to Maximize Existing Production Tax Credits*

The final aspect of the Projects that has increased in cost due to time passing and inflation is the cost of delaying construction by a year. The Company initially planned to begin the Border Winds and Pleasant Valley Repowering Projects in 2024, however, delaying construction until 2025 will allow for preservation of the PTCs from the original installations. While delaying the Projects for one year will cost **[PROTECTED DATA BEGINS PROTECTED DATA ENDS]** due to additional costs for labor increases, AFUDC, additional storage, maintenance, and Capital Service costs to delay the Projects for one year, the Company will be able to pass on **[PROTECTED DATA BEGINS PROTECTED DATA ENDS]** to our customers by preserving the PTCs from the original installation. This results in **[PROTECTED DATA BEGINS PROTECTED DATA ENDS]** of net benefits that the Company will be able to pass on to our customers.

B. North Dakota Sales Tax

In addition to these cost increases, we also note that, in our September 29, 2020 Petition, the Company unintentionally omitted a North Dakota sales tax estimate for the Border Winds Project. The Company estimates that the North Dakota sales tax on 5.5 percent will add **[PROTECTED DATA BEGINS PROTECTED DATA ENDS]** to the cost of the Border Winds Project.

II. COMPANY EFFORTS TO REDUCE COST FOR CUSTOMERS

Notwithstanding the challenges discussed above, the economic value of the Projects for our customers has increased since the Commission issued its January 2021 Order. This is due in large part to the passage of the IRA and other measures the Company has taken to reduce the cost and increase the benefits of the Projects for our Customers, which we discuss below.

A. The Inflation Reduction Act of 2022

For several years, the Company has engaged lawmakers in Washington to advocate for the extension of and reforms to wind PTCs, which Congress passed, and the President signed into law in August 2022 as part of the IRA. These provisions will benefit our customers by lowering the cost of building the clean energy infrastructure necessary to meet the emissions reduction goals of the Company and the State of Minnesota. In addition to the extension of PTCs, the Company advocated for reforms to PTCs that will allow the Company to monetize tax credits more efficiently on behalf of our customers, thereby providing additional cost benefits to customers.

While the Company, along with the rest of the industry, continues to analyze impacts of the legislation, we believe it will lead to significant savings for our customers. Specific to Border Winds and Pleasant Valley, current estimates suggest the passage of the IRA could contribute incremental customer savings of approximately $212 million compared to estimates provided in our initial filing, and will more than offset the cost increases discussed above.

There are several components in the IRA that will require estimation, interpretation, and further guidance from the U.S. Department of the Treasury (Treasury) and the

Internal Revenue Service (IRS) to refine our estimates of the economic impact on these projects. For example, a particularly important component is the ability to transfer/sell tax credits to third parties. This will require the development of a new market to facilitate these transactions. The cost to transact will be determined by several factors including market conditions and transaction structure. We will better understand the cost as the market develops, but we expect it to be relatively small compared to the value of the credits and the overall benefits to our customers.

Other factors in the IRA that need further review and clarification include eligibility requirements to qualify for the full credit, including prevailing wage and apprenticeship provisions, and requirements to qualify for bonus credits including "energy community" and "domestic content" provisions as defined in the IRA. There is also uncertainty in the language surrounding the inflation adjustment factor and the resulting Production Tax Credit (PTC) value for credits beginning in 2022. Guidance on these and other details of the IRA will help us to refine the expected impact on these projects.

As with other projects, the Company is committed to passing any applicable tax benefits to our customers. The Company will work to better refine the impact of the IRA on these projects in the coming months as additional guidance is provided by the IRS, but overall, it is expected that the passage of the IRA will provide significant benefits to our customers, even with cost increases. We will provide the final price impact in a future quarterly project compliance filing.

B. Delaying Construction Until 2025

As discussed above, delaying construction by one year – from 2024 to 2025 – allows the Company to preserve an additional year of PTCs from the original installation at both sites. We estimate the benefit of this delay to be **[PROTECTED DATA BEGINS PROTECTED DATA ENDS]** due to the additional year of PTC generation.

While the one-year delay will result in additional costs for labor increases, AFUDC, additional storage, maintenance, and Capital Services costs, the customer savings from the one-year delay exceeds the capital cost to delay by **[PROTECTED DATA BEGINS PROTECTED DATA ENDS]**.

With the passage of the IRA, the Company considered a further one-year delay until 2026 to capture the final months of PTCs from the original installation in case that could provide further benefits for our customers. However, given that construction on the requisite portion of the Projects to qualify for the PTC began in 2021, the Projects need to be placed in service by the end of 2025 to satisfy applicable "safe harbor" requirements for PTC qualification. As a result, we do not currently intend to further delay installation of the Projects and risk losing full PTC qualification. Should the U.S. Treasury Department issue revised guidance regarding PTC qualification with the passage of the IRA that would allow the Projects to be further delayed and capture increased benefits, we will carefully consider taking that step.

C. Removal of Foundation Collars

When the original Petition was filed and approved, the Company thought it would be necessary to reinforce the bases of the wind turbines at Border Winds and Pleasant Valley with foundation collars. After the Petition was approved, an engineering evaluation was performed on the Projects, and it was determined it was not necessary to add foundation collars to the turbines. This determination subtracted **[PROTECTED DATA BEGINS PROTECTED DATA ENDS]** from the total cost of the Projects.

D. Utilizing a Preferred Contractor

When the Company originally filed the plans for repowering Border Winds and Pleasant Valley, the intent was that Vestas, the original equipment manufacturer (OEM), would facilitate the repowering by subcontracting a construction contractor. While this is not how the Company has typically handled constructing new greenfield wind resources, there originally appeared to be advantages in terms of efficiency and coordination to Vestas managing and controlling the construction themselves. When upward cost pressures began to be observed, the Company reexamined this aspect of the project and determined it would be more economic to remove the construction portion of the repowering from the Vestas package and utilize third party construction contractors, as we have typically done for new wind construction projects. Although we do not have an estimate for the potential savings, we expect this will result in project savings, which will be passed on to our customers, because directly engaging a construction contractor will eliminate markup in construction costs that would occur if the OEM was facilitating this portion of the Projects. It will also provide the Company direct construction control, which will enable optimization of construction resources and the schedule, allowing the Company to obtain the lowest costs.

III. THE IRA AND PTCS WILL OFFSET COST INCREASES

Overall, the total Project cost has increased by approximately $89 million for total Project costs of $465.1 million excluding AFUDC, and by **[PROTECTED DATA BEGINS PROTECTED DATA ENDS]** including AFUDC.[7] However, this will be more than offset by the estimated **[PROTECTED DATA BEGINS PROTECTED DATA ENDS]** saved from the IRA and the **[PROTECTED DATA BEGINS PROTECTED DATA ENDS]** from taking advantage of the full PTCs from the original installation.

IV. PROJECT TIMELINE

Despite the challenges to the Projects outlined in this Petition, the Company believes it is still possible to deliver the Projects according to the approved project timelines. The next steps in the Project are to execute a major equipment contract in March 2023. To keep the Projects on track, we are requesting a Commission decision before that time.

CONCLUSION

The Company has worked diligently to keep the Border Winds and Pleasant Valley Projects moving forward amid cost, technical, and logistical challenges, which are occurring in an inflationary environment. Given current MISO queue constraints, inflation, and disruptions in the solar supply chain caused by the U.S. Department of Commerce's antidumping investigation, it is critical to keep our entire portfolio of wind repowering projects on track to meet approved resource needs.

The Projects will continue to deliver significant benefits for our customers while generating approximately 250 well-paying union construction jobs and maintaining existing permanent jobs, and meeting the requirements outlined in the economic relief and recovery docket. For these reasons, and the merits previously discussed in the record, the Projects are in the public interest, and the Company respectfully requests that the Commission:

- Approve the updated pricing for the Projects discussed in this Petition, as reasonable and in the public interest; and,

[7] A shift in the timing of construction payments has resulted in AFUDC savings compared to the initial filing and partially offsets the cost increase.

- Continue to allow the Company to pursue cost recovery for our Wind Repowering Portfolio, including the Border Winds and Pleasant Valley Projects, in a future Renewable Energy Standard (RES) Rider filing.

Dated: October 14, 2022

Northern States Power Company

Certificate of Service

I, Joshua DePauw, 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-20-620

Dated this 14th day of October 2022

/s/

Joshua DePauw

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