

**STATE OF MINNESOTA
BEFORE THE PUBLIC UTILITIES COMMISSION**

Beverly Jones Heydinger	Chair
Betsy Wergin	Vice Chair
Nancy Lange	Commissioner
Dan Lipschultz	Commissioner
John Tuma	Commissioner

In the Matter of the Application of Northern States Power Company for Authority to Increase Rates for Electric Service in the State of Minnesota

DOCKET NO. E-002/GR-13-868

**PREFERRED DECISION OPTIONS OF
THE OFFICE OF THE ATTORNEY
GENERAL - RESIDENTIAL UTILITIES
AND ANTITRUST DIVISION**

Volume I - ALJ Report

I.2: Adopt the ALJ's Report and recommendation with modification to one or more of the following issues and to the extent the ALJ's Report is consistent with the decisions made by the Commission at this meeting.

Volume II - Financial Matters

Corporate Aviation

II.D.2: Determine that a corporate aviation flight cost recovery limit of \$300 per one-way trip is reasonable, subject to other Commission decided adjustments.

II.D.4.a, c, d: Determine that the Company's 50-percent cost reduction to the jurisdictional corporate aviation costs does not capture the removal of flight costs that were incurred for reasons other than for the provision of utility service and the Commission shall strike ALJ Finding 559. The Commission finds that corporate aviation costs shall be further adjusted by the cost of flights categorized by the following business purpose reasons (Table 12):

- a) Personal Travel (36 total company flights)
- c) Investor Relations/Shareholder Meetings (91 total company flights)
- d) Aviation Use (42 total company flights).

II.D.5(a)-(d): Determine that the following reported corporate flight travel business purposes are insufficient and do not permit the Commission to determine if the expense

was reasonably and necessarily incurred for the provision of utility service, therefore fails to meet the requirements of Minnesota Statute § 216B.16 Subd. 17:

- a) Business Area Travel;
- b) Director Travel;
- c) Manager Travel;
- d) Xcel Executive Business Travel.

II.D.6: Strike ALJ Findings 562 and 563 and replace ALJ Finding 562 to read:

562. Minnesota law requires Xcel to provide information about the “business purpose” of each flight before recovery is permissible. Xcel did not meet this requirement because the “business purpose” descriptions in Xcel’s flight log do not provide any information to determine the true business purpose of the flights. Moreover, the testimony of Xcel’s employees demonstrates that Xcel has no oversight ensuring that flights are for a valid purpose. Because Xcel has not demonstrated that the flights coded as Executive Business Travel, Director Travel, Manager Travel and Business Area Travel have a “business purpose” that indicates they are necessary for the provision of utility service, they must be disallowed.

D.7(a)-(d): Require the Company to adjust the corporate aviation costs further by the cost of flights for each flight with the stated description (Table 12) :

- a) Business Area Travel (1,668 total company flights);
- b) Director Travel (615 total company flights);
- c) Manager Travel (55 total company flights);
- d) Xcel Executive Business Travel (831 total company flights).

II.D.8 Modify ALJ Finding 564 to read:

564. The Commission orders the Company to provide more detailed information about the business purpose of its flights ~~may want to consider whether more specific Business Purpose codes should be implemented by the Company for use in future rate cases. To the extent that the Commission believes additional detail regarding the Business Purpose for each passenger trip should be provided in future rate case filings, the~~ The Administrative Law Judge respectfully recommends that the Commission specify the level of detail that must be provided, ~~and ensure that the Company has sufficient time to change its data systems to comply in a timely manner.~~ The Commission also orders the Company to create internal systems to review flight requests so that flights are only scheduled for reasons that are necessary for the provision of utility service. The Commission further orders the Company to keep accurate records of the actual business purpose for flights that are scheduled, rather than reducing all flights to a generic “code.”

- II.D.10: Determine that the Company did not satisfactorily comply with Order Point 48 from the Commission Order issued September 3, 2013 in Docket No. E-002/GR-12-961 and that ALJ Findings 565 and 566 shall be stricken.D.11 Direct Xcel to accurately report corporate aviation and cost allocation process.
- II.D.12: Modify ALJ Finding 558, in order to reflect that the Commission adjusted the Company's requested corporate aviation amount, to read:

558. Based on the record in this case, the ~~Administrative Law Judge Commission~~ concludes that the Company has not demonstrated that it is reasonable to include \$954,425, or 50 percent of the approximately \$1.9 million that the Company has budgeted in 2014 for corporate aviation costs on a Minnesota electric jurisdictional basis. ~~The Company's request is based on a detailed analysis of its costs, and properly considers increased productivity and employee time savings. The Company's request is also consistent with Commission precedent.~~

Pleasant Valley and Border Winds

- II.E.1.c.1: Direct the Company to include in base rates the Production Tax Credits associated with the operation of the Pleasant Valley and Border Winds facilities, in the amount disclosed in non-public Exhibit 432, Schedule NAC-7, which reduces the 2015 Step revenue requirement by \$11.093 million. Permit true-up of the Production Tax Credits for these facilities in the Renewable Energy Standard Rider.

Volume IV – Sales Forecast and CCOSS

Class Cost of Service Study

Classification of Fixed Production Plant - Plant Stratification Method versus Straight Fixed Variable Method

- IV.B.1.a: Adopt the ALJ's conclusion - the Company's continued use of the Plant Stratification method is reasonable.

Classification of Fixed Production Plant - Proposed Modifications to the Plant Stratification Method

- IV.B.2.a: Adopt the ALJ's conclusion. (XLI's proposed changes to the Plant Stratification methodology are not reasonable. As explained by the other parties, comparing the cost of a new peaking plant to the depreciated value of other types of generating plants, as XLI has recommended, is not analytically sound.)

Classification of Nobles and Grand Meadow Wind Facilities' Costs

IV.B.3.d: Adopt the OAG's expeditions and recommendation. (Require the Company to modify its 2014 and 2015 Step CCOSs to classify the costs of the Grand Meadow and Nobles wind farms as energy on the same basis as its other fixed production plant costs using the Plant Stratification method.)

Use of the D10S Capacity Allocator for Allocating the Capacity-Related Portion of Fixed Production Plant

IV.B.5.b: Adopt the OAG's recommendation and incorporate language into the Order to suggest that neither the OAG nor the ALJ could recommend a specific adjustment to the CCOS because of Xcel's claim that it could not calculate a capacity allocator using MISO's system peak. Further, acknowledge in the Order that the calculation of the D10S allocator based on Xcel's own system peak is a deficiency and encourage Xcel to work with MISO and other parties to find a way to recalculate D10S on the basis of MISO peak.

Allocation of Other Production Operation and Maintenance (O&M) Costs

IV.B.6.a: Adopt the ALJ's finding and recommendation and require the Company to modify its 2014 and 2015 CCOSs to use the Location method rather than the Predominant Nature method.

IV.B.6.c: Staff also recommends that the Commission incorporate the following language from the Findings of Fact, Conclusions, and Order in the Matter of an Application by CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Minnesota Gas For Authority to Increase Natural Gas Rates in Minnesota, G-008/GR-13-316, June 9, 2014, ¶ 23:

In its next rate case the Company's class cost of service study shall include an explanatory filing identifying and describing each allocation method used in the study and detailing the reasons for concluding that each allocation method is appropriate and superior to other allocation methods considered by the Company, whether those methods are based on the Manual of the National Association of Regulatory Utility Commissioners or the Company's specific system requirements, its experience, and its engineering and operating characteristics. The Company shall also explain its reasoning in cases in which it did not consider alternative methods of allocation or classification.

Use of the Minimum Distribution System

IV.B.7.a: Adopt the ALJ's findings and recommendation and also incorporate the OAG's recommendation that Xcel provide parties with data sufficient to verify and reproduce its minimum system study. (For example, require Xcel to file a zero-intercept analysis of distribution costs in its next rate case. In addition, because the Minimum Size method is a useful cross check of the Zero-Intercept method,

Xcel should also file an updated Minimum Distribution System study as a comparative analysis.)

Allocation of Economic Development Discounts

IV.B.8.b: Adopt the OAG's exception presented above. (The proposal of the OAG and the DOC to allocate cost of economic discounts on the basis of a straight kWh energy allocator is the most reasonable of the three proposals for allocating the cost of economic discounts because the discounts benefit all customers. This proposal recognizes that the costs of providing these economic discounts are caused by the amount of energy consumed by large customers.)

Volume V - Revenue Decoupling

Implementation of a Decoupling Mechanism

V.A.2: Do not approve Xcel's proposed RDM.

In the alternative,

V.A.3: Approve Xcel's proposed RDM with modifications.

Design of the Decoupling Mechanism

If the Commission adopts V.A.1 or V.A.3, the OAG recommends the following decision options:

Three-Year Pilot vs. Ongoing Program

V.B.1.a: Approve Xcel's RDM as a three year Pilot.

RDM Billing Rate Increases if Xcel Fails to Achieve Energy Savings Equal to 1.2 Percent of Retail Sales

V.B.2.a: Do not allow RDM billing rate increases if Xcel fails to achieve energy savings equal to 1.2 percent of retail sales.

Full vs. Partial Decoupling

V.B.3.b: Modify Xcel's proposed partial RDM to be a full RDM.

CAP on RDM Billing Rate Increase – Type and Size

V.B.4.a: Approve a cap on RDM billing rate increases as a percentage of base revenues, excluding fuel and all applicable riders.

Type of Cap – Hard Cap vs. Soft Cap

V.B.5.a: Approve a hard cap on RDM Billing Rate Increases.

Size of Cap

V.B.6.a: Approve a 2% cap.

Volume VI – Rate Design

Class Revenue Apportionment

VI.A.6: Reject the ALJ's recommendation and adopt the OAG's proposal to proportionally increase revenues as set forth in Exhibit 375 (Nelson Direct).

VI.A.7: Modify Findings 775 and 776 of the ALJ Report as proposed on pages 27 and 28 of the OAG's Exceptions to the ALJ's Report.

Customer Charge

VI.C.1: Adopt the ALJ's recommendation to maintain the existing customer charges for Residential and Small General Service customers.

Inclining Block Rate

VI.E.4: Reject the ALJ's recommendation and take no action on IBR.

In the alternative,

VI.E.3: Reject the ALJ's recommendation and replace the process outlined in the IBR stipulation Agreement with a general docket on rate design alternatives for Xcel's residential electric customers as described in the OAG's Exceptions.

VI.E.5: Modify Findings 841 of the ALJ Report as proposed on pages 33 and 34 of the OAG's Exceptions to the ALJ's Report.

Volume VII – Financial

Recovery of Prairie Island EPU Costs

VII.A.3: Allow the Company to recover the \$78.9 million cost less \$10.1 million previously written off and less \$9.2 million of AFUDC over the 20.3 year life of the plant with no return.

The OAG notes that the Commission could also consider the \$10.1 million write off issue and the \$9.2 million AFUDC issue separately.

Babcock & Wilcox Nuclear Energy, Inc. Lawsuit

Information Requests

- VII.B.1: Direct Xcel to provide the OAG with the contracts as requested in IR 642.
- VII.B.3: Direct Xcel to provide discussion and analysis on these interest charges in the first rate case it requests recovery of the interest charges.
- VII.B.4: Require Xcel to make a compliance filing providing all relevant information as to costs and interest paid to BWNE once the lawsuit is resolved and discuss what costs were included as plant in service in the current rate case.

Disputed \$46 million in Rate Base

- VII.B.6: Determine that, based on the information in the OAG's letter, Xcel has not supported its request to include a portion of the disputed \$46 million in rate base at this time so recovery is not allowed in this rate case in the 2014 test year and 2015 Step.

In the alternative, the OAG would support Decision Option VII.B.8 in combination with Decision Option VII.B.9, with the following changes:

- VII.B.8: Require that any costs included in rate base but not paid be ~~refunded~~ included as part of ~~either the 2014 or 2015~~ refunds required by Order Point 29(b) of Commission's Multi-Year Rate Plan Order. ~~If the lawsuit is not resolved at either of those times, then the refund should be made within 60 days after the lawsuit is resolved.~~

Refund Plan

- VII.B.9: Require Xcel, the Department, the OAG and any other interest [sic] party develop the details and procedures of a refund plan for the MYRP that is consistent with the requirement to identify any capital projects included in the MYRP that are canceled or postponed, and file a proposal within 30 days to adjust current rates and refund any costs already collected. Require that a compliance filing describing the resulting plan be made within 45 days of the Order in this docket.

Nuclear Refueling Outage Cost Amortization (2015 Step)

VII.C.2: Determine that the 2015 step should include the \$5.5 million reduction in nuclear refueling outage cost in 2015.

MYRP: Rate Moderation Proposal – DOE Settlement Funds

The OAG notes that the Briefing Papers incorrectly state the position of the OAG, and the OAG does not support Decision Option VII.D.3.

CWIP/AFUDC

VII.E.2: Approve the OAG recommendation that CWIP and AFUDC not be included in rate base and the income statement, respectively, in this case; that the AFUDC rate of 2.62 percent be approved and that it only be applied to CWIP projects in excess of \$25 million. Finally, as required by FERC USOA, projects that are canceled or delayed should not have AFUDC accrued during delays or when canceled.

Return on Nuclear Refueling Outage (NRO) Costs

VII.F.2: Allow Xcel (NSP) to continue to use the deferral and amortization method of accounting to set rates but do not allow a return on the unamortized costs.

Nuclear Theoretical Depreciation Reserve

VII.G.1: Do not amortize the difference between the actual and theoretical depreciation reserves for the nuclear plant and allow the difference to self-correct over the life of the plant.

Rate Moderation Proposal – TDG Theoretical Depreciation Reserve Surplus

The OAG notes that the Briefing Papers incorrectly state the position of the OAG, and the OAG does not support Decision Option VII.I.3.

Xcel's Interim Rate Proposal

The OAG notes that the Commission does not need to decide on Interim Rate issues, other than the interest rate, at this time. If the Commission chooses to rule on these issues, the OAG recommends the following Decision Options:

VII.L.2: Do not authorize Xcel to propose netting its test year interim rate revenue refund obligation against its step year interim rate revenue under-collections.

VII.L.4: Determine that in Xcel's multi-year rate plan, the date of the Commission's final determination is the date the Commission issues its initial decision regardless of circumstances and controls the date upon which the utility is allowed to recover the difference between interim rates and final (step year) rates.

Interest Rate on Interim Rate Refund

VII.M.2: Determine that the appropriate interest rate to be paid on a possible interim rate refund should be based on the Company's rate of return.

Volume VIII – General Housekeeping and Compliance Issues

The OAG agrees with all housekeeping and compliance issues in the Deliberation Outline.

Dated: March 20, 2015

Respectfully submitted,

LORI SWANSON
Attorney General
State of Minnesota

s/ Ian Dobson
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STATE OF MINNESOTA

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LORI SWANSON
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March 20, 2015

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Mr. Daniel Wolf, Executive Secretary
Minnesota Public Utilities Commission
121 Seventh Place East, Suite 350
St. Paul, MN 55101-2147

Re: *In the Matter of the Application of Northern States Power Company for Authority to Increase Rates for Electric Service in the State of Minnesota*
MPUC Docket No. E-002/GR-13-868

Dear Mr. Wolf:

Enclosed and e-filed in the above-referenced matter please find the *Preferred Decision Options of the Office of the Attorney General - Residential Utilities and Antitrust Division*.

The Office of the Attorney General - Residential Utilities and Antitrust Division ("OAG") also requests that Xcel file a document explaining the new rate moderation proposal it introduced during the oral argument on March 20, 2015. In particular, Xcel should file a complete written analysis of the new rate moderation proposal, including an analysis of the financial impact of the new proposal and the impact it would have on rates during the 2014 test year and the 2015 step year. The OAG asks that Xcel file this document as soon as possible, or at the latest by the close of business on March 24, 2015, so that parties have at least one business day to review the proposal before the Commission's deliberation on March 26, 2015. The OAG believes that these are the minimum steps necessary to ensure that the Commission understands the consequences that Xcel's proposal could have on ratepayers. Regardless of whether Xcel files the requested analysis, the OAG recommends that the Commission review the proposal with close scrutiny because the new proposal has been brought forward too late in this proceeding to permit a thorough review by the OAG, the Department, or other interested parties.

In addition, the Office of the Attorney General asks the Commission for the opportunity to address Xcel's new rate moderation proposal at the deliberation on March 26, 2015, in the event that Xcel's filing raises any issues or concerns.

Mr. Daniel Wolf, Executive Secretary
March 20, 2015
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By copy of this letter, all parties have been served. An Affidavit of Service is also enclosed.

Sincerely,

s/ Ryan P. Barlow

RYAN P. BARLOW
Assistant Attorney General

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Enclosure

AFFIDAVIT OF SERVICE

**Re: *In the Matter of the Application of Northern States Power Company for
Authority to Increase Rates for Electric Service in the State of Minnesota*
MPUC Docket No. E-002/GR-13-868**

STATE OF MINNESOTA)
) ss.
COUNTY OF RAMSEY)

 I hereby state that on March 20, 2015, I filed with eDockets the ***Preferred Decision
Options of the Office of the Attorney General - Residential Utilities and Antitrust Division*** and served the same upon all parties listed on the attached service list by e-mail, and/or United States Mail with postage prepaid, and deposited the same in a U.S. Post Office mail receptacle in the City of St. Paul, Minnesota.

s/ *Judy Sigal*
Judy Sigal

Subscribed and sworn to before me
this 20th day of March, 2015.

s/ *Patricia Jotblad*
Notary Public

My Commission expires: January 31, 2020.

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