414 Nicollet Mall
Minneapolis, MN 55401

June 8, 2026

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

Re: REPLY TO EXCEPTIONS
IN THE MATTER OF THE PETITION OF THE CITY OF SLAYTON FOR THE DETERMINATION OF COMPENSATION FOR CITY ACQUISITION OF XCEL ENERGY ELECTRIC SERVICE TERRITORY
CAH Docket No. 22-2500-40870
MPUC Docket No. E002, PT-7157/SA-25-129

Dear Ms. Bergman:

Northern States Power Company, doing business as Xcel Energy, submits its Reply to the Exceptions of the City of Slayton in the above-captioned docket.

We have electronically filed this document with the Commission, and copies have been served on the parties on the attached service list.

Please contact Stephanie Mayers at 612-750-4938 or stephanie.m.mayers@xcelenergy.com or contact me at 612-330-6270 or allen.krug@xcelenergy.com if you have any questions regarding this filing.

Sincerely,

/s/

ALLEN D. KRUG
AVP, STATE REGULATORY POLICY

Enclosures
cc: Service List

BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION
121 Seventh Place East, Suite 350
St. Paul, Minnesota 55101-2147

MPUC Docket No. E002/PT-7157/SA-25-129
CAH Docket No. 22-2500-40870

In the Matter of the Petition of
the City of Slayton for the Determination of Compensation for
City Acquisition of Xcel Energy Electric Service Territory

REPLY OF NORTHERN STATES POWER COMPANY, D/B/A XCEL ENERGY TO THE CITY OF SLAYTON'S EXCEPTIONS TO ADMINISTRATIVE LAW JUDGE'S REPORT

June 8, 2026

TABLE OF CONTENTS

I. INTRODUCTION

Northern States Power Company, doing business as Xcel Energy, (Xcel Energy or the Company) respectfully submits the following Reply to the City of Slayton's (City or Slayton) Exceptions to Administrative Law Judge's Report in the above-captioned matter.[1]

In its Exceptions,[2] the Company explained that the Administrative Law Judge's (ALJ) Findings of Fact, Conclusions of Law, and Recommendation (the Report) included a carefully considered evaluation of the record and, overall, reached the right result on a majority of the issues.[3] The Company identified a few places where it disagrees with the ALJ's recommendation and explained why.

In contrast, Slayton's Exceptions argue that the Report fails to address and explain the rationale for key issues, and that the Report does not recommend a clear result on compensation. Slayton is wrong, for the reasons explained below. The Company recommends that the Commission reject Slayton's recommended exceptions, and adopt the Report with the exceptions recommended in the Company's Exceptions.

[1] City of Slayton's Exceptions to Administrative Law Judge's Report (May 28, 2026) (Slayton Exceptions).

[2] Exceptions of Northern States Power Company, d/b/a Xcel Energy to the Findings of Fact, Conclusions of Law, and Recommendation of the Administrative Law Judge (May 28, 2026) (Xcel Energy Exceptions).

[3] Findings of Fact, Conclusions of Law and Recommendation (May 8, 2026) (the Report).

II. REPLY TO EXCEPTIONS

A. Slayton's Arguments about the Burden of Proof are Misplaced.

The ALJ concluded that both Slayton and the City have the burden of proof, in that one party or the other has to prove by a preponderance of the evidence that their recommendation is just and reasonable.[4] The ALJ based this conclusion on Minn. R. 1400.7300, subp. 5, which provides that "[t]he party proposing that certain action be taken must prove the facts at issue by a preponderance of the evidence".

Slayton argues that this finding "sharply depart[s] from [] well settled law" and is "unworkable".[5] The "law" that Slayton cites to are statutes and one case related to eminent domain proceedings.[6] As the Company explained in its Reply Brief, this is not an eminent domain case, but is brought under Minn. Stat. § 216B.45.[7] As a contested case proceeding, it is subject to the procedural rules of Minn. R. 1400.7300, subp. 5. The ALJ recognized this distinction in Finding 167: "The Legislature makes an express distinction between acquisition by notice under Minn. Stat. 216B.45–.46 and an acquisition by eminent domain."[8] The Company agrees, as does the law.

Similarly, there is nothing unworkable about the standard articulated by the ALJ – it just requires Slayton to demonstrate that its arguments are reasonable. The ALJ

[4] Report at Finding 10.
[5] Slayton Exceptions at 25.
[6] *Id.* at 25, n. 108.
[7] Reply Brief of Northern States Power Company, d/b/a Xcel Energy at 2-4 (Mar. 30, 2026).
[8] Report at Finding 167 (citing Minn. Stat. § 216B.47).

found that Slayton failed to do so. Changing the burden of proof is not going to change the fact that Slayton's arguments were found to be unreasonable.

The Company does not necessarily agree with all parts of the ALJ's Findings and Conclusions on the standard of review and burden of proof, but did not take exception to them because they do not change the outcome of this case. Regardless of who holds the burden, the record demonstrates that the Company's methodology for just compensation is reasonable, and Slayton's is not.

B. The Report is Well-Reasoned and Developed from a Detailed Record.

Slayton appears to be arguing that the Report is flawed because it is not sufficiently detailed and did not exhaustively document Slayton's evidence. The Report makes clear that the ALJ did not miss or misunderstand Slayton's arguments. The ALJ just disagreed with most of them.

There has been substantial record development in this case. There have been three rounds of testimony, an evidentiary hearing, and multiple rounds of briefing from all parties.[9] The ALJ did not mindlessly agree with one side or the other. Based on her view of the record, the ALJ agreed with the Company on some issues, the Department

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[9] As Slayton acknowledges, it has had ample opportunity to explain its position. *See* Slayton Exceptions at 4 ("The City provided ample evidence in the record . . . ."), 5-7 ("Mr. Berg's testimony walks through each of the eleven categories in narrative form and explains his opinion as to the avoidability or not as to each category."), 8 ("[T]he City has clearly developed a record . . . ."), 8 ("This was explained in thorough detail in Mr. Berg's Direct Testimony, Rebuttal Testimony, Surrebuttal Testimony, and further addressed in the City's briefing to the ALJ."), 14 ("As summarized above, and further explained in the City's testimony and briefing, the City provided *ample* evidence in the record supporting its alternative loss of revenue analysis."), 34 (stating that City witnesses explained in detail potential adjustments that Xcel Energy could make).

on some issues, and Slayton on some issues. In some cases the Company disagrees with the ALJ's recommendation on one issue or another – as is normal in contested case proceedings – but the suggestion that the ALJ did not carefully review the record is absurd given the careful consideration of alternatives demonstrated in the Report.

For example, Slayton claims that the Report failed to address "[k]ey [i]ssues [c]ritical [t]o the [C]ommission's [d]ecision" related to "[g]eneration/[p]roduction cost avoidance" and "distribution cost avoidance."[10] But that's not true. The Report includes a description of the methodology used by each party in Findings 87 through 94. These Findings include an accurate description of Slayton's methodology. Based on this detailed review, the ALJ concluded that "Slayton's theory of avoided costs is not consistent with the law or Commission precedent."[11] Since the ALJ found the City's proposal not to be reasonable or even consistent with the law, there was no need to include detailed findings about the specific types of avoided costs. The ALJ did not ignore Slayton's arguments, the ALJ just found them unpersuasive and unreasonable.

Slayton also claims that the Report did not "provide a cogent analysis of substation-related costs" for the Slayton West (SLW) substation.[12] The City argues that the Report's recommendation would lead to double counting.[13] Slayton is once again incorrect, because Report explicitly ensures that there will be no "double counting".

[10] Slayton Exceptions at 20-22.
[11] Report at Finding 96.
[12] Slayton Exceptions at 22.
[13] Slayton Exceptions at 23 ("The Report provides no further explanation of how these two areas of potential compensation may overlap or how a fair analysis would avoid the likelihood of double recovery . . . .").

Finding No. 134 recognizes that "Slayton customers' ordinary responsibility for SLW substation is embedded in the 'lost revenue' component of the just-compensation calculation." Finding No. 136 recognizes that once Slayton leaves the system, "[t]he stranded portion of the SLW substation is equal to the share that will not be paid for by Slayton customers through lost-revenue compensation nor paid for by DER customers." Not only did the ALJ identify the double counting possibility, the ALJ included a specific recommendation to ensure that it would not happen.[14]

Slayton's arguments are overblown. While the Company continues to disagree on a few issues, there is no reasonable basis to argue that the Report was anything other than a careful review of the record.

C. The Report Establishes a Methodology and Provides the Necessary Detail for Compensation to be Determined.

Slayton offers numerous criticisms of the Report on the basis that the "Report does not recommend a clear result on compensation"[15] and the Report "fail[s] to reach the level of specificity needed to provide a mathematical result for compensation".[16] Slayton argues that because the ALJ did not calculate a specific dollar amount for just compensation, the Report is deficient. Once again, Slayton is wrong.

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[14] Further, as explained in the Company's Exceptions, the record is clear that the Company has already adjusted the lost revenue model to ensure there is no double recovery, because the stranded costs of the SLW substation were taken out of the lost revenue calculation. Xcel Energy Exceptions at 13; Ex. Xcel Energy-206, Peterson Rebuttal at 28-29.

[15] Slayton Exceptions at 1.

[16] Slayton Exceptions at 3; *see also* Slayton Exceptions at 2 ("[T]he Report adopted a 'framework' approach that fails to resolve the remaining disputed issues to a mathematical analysis, or a consistent, coherent approach to developing a mathematical analysis.").

First, the Commission did not require the Report to produce a "mathematical result" nor did it request the ALJ to reach an "ultimate conclusion" on the amount of lost revenue.[17] Rather, the Commission requested that the ALJ and Parties should "develop a full record, addressing, at a minimum, the just compensation for the property . . . ."[18] In developing a just compensation framework, the ALJ has satisfied the Commission's order. The Commission did not ask for a specific number or calculation. The Report cannot be deficient just because it did not do something that the Commission did not ask the ALJ to do.

Second, it is standard practice for ALJs presiding over Commission proceedings to recommend a result rather than a mathematical calculation.[19] For example, in rate case proceedings ALJs do not typically recommend a specific revenue requirement, or even specific numbers on the various cost items. Instead, the ALJ provides a description of the record and establishes a framework, how a specific adjustment should be handled, or the overall revenue requirement.[20] There is good sense in this process. ALJs do not typically possess the data or technical models that are sometimes needed to get

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[17] *See* Slayton Exceptions at 15 (arguing the Report should be rejected because "the approach recommended by the Report does not even reach a conclusion on the amount of lost revenue that it recommends should be compensated.").

[18] NOTICE OF AND ORDER FOR HEARING at 2-3 (the terms "mathematical result" and "ultimate conclusion" do not appear in the Notice of and Order for Hearing).

[19] *See, e.g. In The Matter of the Application of Northern States Power Company, d/b/a Xcel Energy, for Authority to Increase Rates for Electric Service in the State of Minnesota*, Docket No. E002/GR-21-630, FINDINGS OF FACT, CONCLUSIONS OF LAW, AND RECOMMENDATIONS (Mar. 31, 2023).

[20] *See, e.g. Id.* at 226 ("The text of the Findings and Conclusions should govern the mathematical and computational aspects of the Findings and Conclusions. The computations should be adjusted so as to conform to the conclusions of the Report.").

to the final number. Instead, the final numbers are typically developed in a compliance filing, subject to Commission review, after the final decision. In some cases, the utility will provide an estimate of the outcome that would result from the ALJ's recommendation, just as the Company provided with its Exceptions.[21] For Slayton to demand something more in this proceeding is unnecessary.

Third, to the extent that a numerical calculation is needed to ensure a developed record, the Company provided it along with its Exceptions.[22] For these reasons, Slayton's arguments that the Report does not present a clear just compensation recommendation should be dismissed and the Commission should not grant the City's request to reject the Report.

D. Slayton's Methodology and Exceptions are Based on a Misunderstanding of how Utilities Receive Revenue.

The key disputed issue in this case is the calculation of lost revenues, which must be included in just compensation under state law.[23]

The basis for Slayton's lost revenue methodology was not entirely clear until late in this case, when Slayton finally explained its position that costs should only be

[21] Xcel Energy Exceptions, Attachment 1.
[22] Xcel Energy Exceptions at 1-2 ("While Xcel Energy takes exception to certain Findings in the Report, in order to develop a complete record, Xcel Energy also provides a calculation of the just compensation amount that would result from the ALJ's Report at Attachment 1.").
[23] Minn. Stat. § 216B.45 ("In determining just compensation, the commission shall consider . . . loss of revenue to the utility . . . .").

included in lost revenue if they will be "underutilized".[24] The Report correctly concluded that this methodology is unreasonable.

Slayton's theory seems to be based on a misunderstanding of how Xcel Energy receives revenue. As the Commission is aware, Xcel Energy's revenues come from customers. By law, the Company's rates are designed so that its revenues are equivalent to its costs.[25] The costs related to all of the Company expenses and investments are included in a revenue requirement, and rates are designed so that there is a reasonable opportunity to recover that amount. In short, rates are designed so that the revenue recovered is equivalent to the cost of providing service. In this way, each customer contributes a small amount to each cost item in the revenue requirement. These are undisputable facts about utility regulation in Minnesota.

Because costs are equivalent to revenues, if revenues go down and costs do not, the Company will experience lost revenues. Slayton's exit will clearly lead to a reduction in revenues recovered by the Company, which means that it will result in lost revenues unless there is an equivalent reduction in cost. The Company's lost revenue methodology focused on evaluating whether any costs would go down after Slayton exits the system. As explained in detail by Company witness Lisa Peterson, the Company evaluated every category of costs, identified several cost categories that would

[24] Initial Brief of the City of Slayton at 16 (Slayton Initial Brief) ("[The City's] recommendation would compensate Xcel only for those assets or resources that are underutilized following the transfer.").
[25] Minn. Stat. § 216B.16.

be reduced, and reduced its lost revenue calculation accordingly. The remaining costs were included as lost revenue.

In contrast, Slayton focuses on the idea of utilization. According to Slayton, costs should only be included in lost revenue if they are under-utilized after Slayton exits the system.[26] But utilization doesn't have anything to do with whether costs can be reduced, and lost revenues avoided. If Slayton customers leave the system, the Company will lose revenue regardless of whether the tens of thousands of cost items that make up the cost of service are fully utilized or under-utilized.

Take, for example, the Company's Sherco Solar project which provides 460 MW of solar energy to the system. The costs of Sherco Solar are included in the Company's rates. If Slayton exits the system, the Company will continue to utilize Sherco Solar, but it will no longer receive revenue related to Sherco Solar from customers in Slayton – the revenue will be lost, even though Sherco Solar is still fully utilized. Slayton's exit will not change anything about Sherco Solar, other than that the Company will no longer recover the full costs of the project. Unless those costs are included in just compensation, the Company will need to recover the lost revenues from other customers. If anything, Slayton's theory of underutilization is exactly backwards. To the extent that Slayton's decision will lead to an underutilized asset, as with the SLW

[26] Slayton Initial Brief at 16.

substation, the Company and its customers should not have to bear any costs related to an asset that has been devalued because of Slayton.

The ALJ properly recognized these facts, and the Report correctly rejected Slayton's theory of lost revenues *and* approved the inclusion of the stranded book value of the SLW substation as an other appropriate factor.

E. The Report Does Not Recommend a Windfall.

Slayton's Exceptions claim, several times, that the Report would result in a windfall for Xcel Energy.[27] That is not the case. The Minnesota Constitution provides that when private property is taken by the government (here, Slayton), the government must pay just compensation.[28] Further, the Minnesota Legislature has established that when property is taken under Minn. Stat. § 216B.45, just compensation includes lost revenue.

The Company currently receives approximately $3 million in revenue from customers in Slayton each year.[29] That revenue will be lost if Slayton exits the system. The Company has identified several categories where it will experience either reduced costs, or be able to obtain new sources of revenue, because of Slayton's exit. The lost revenue model has been adjusted to remove those amounts. The remaining lost revenues, approximately $2 million in the first year, will not be avoided through reduced costs or new revenue streams. The law provides that this amount must be included in

[27] Slayton Exceptions at 1, 13, 15.
[28] Minn. Const. art. 1, sec. 13.
[29] Ex. Xcel Energy-204, Peterson Direct at 20:1-4.

just compensation.[30] In fact, if it is not included in just compensation, revenues recovered from other customers will need to be increased to make up for the difference. That is not a windfall – it is what is required under the law, and it is what is required to protect Xcel Energy's other customers from Slayton's choices.

If Slayton would like to avoid the cost of paying lost revenue, Xcel Energy would be proud to continue providing service to customers in Slayton as it has done for decades.

III. CONCLUSION

Xcel Energy respectfully recommends that the Commission reject Slayton's exceptions, and instead adopt the Report with the modifications recommended in the Company's Exceptions.

Dated: June 8, 2026

COZEN O'CONNOR

By: *_/s/ Ryan P. Barlow_*
Ryan P. Barlow (#0393534)
Katherine J. Marshall (#0402734)
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ATTORNEYS FOR XCEL ENERGY

[30] Minn. Stat. § 216B.45.

CERTIFICATE OF SERVICE

I, Victor Barreiro, hereby certify that I have this day served copies of the foregoing document on the attached list of persons.

xx electronic filing

CAH Docket No. **22-2500-40870**
MPUC Docket No. **E002/PT-7157/SA-25-129**

Dated this 8th day of June 2026

/s/

Victor Barreiro
Regulatory Administrator

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