

March 6, 2013

Burl W. Haar
Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
St. Paul, Minnesota 55101-2147

RE: **Response Comments of the Minnesota Department of Commerce,
Division of Energy Resources**
Docket No. G002/M-12-862

Dear Dr. Haar:

On August 1, 2012, Northern States Power Company (Xcel or the Company) filed a petition in the following matter:

Petition of Northern States Power for Approval of Changes in Contract Demand Entitlements.

On September 14, 2012, the Minnesota Department of Commerce, Division of Energy Resources (Department) filed Comments analyzing the Company's request. In its Comments the Department concluded that Xcel supported the majority of its request but asked Xcel to include in its Reply Comments updated cost information regarding hedging transactions for the 2012-2013 heating season. In addition, because Xcel's filing indicated that the majority of the new proposed capacity is needed to serve customers in North Dakota while most of the incremental costs were assigned to Minnesota, the Department recommended that Xcel provide in reply comments:

- verification that the costs of the additional capacity would be charged to customers in Minnesota and North Dakota, corresponding with the cost-causation of the two jurisdictions; and
- the portions of the additional capacity that are expected to be used to meet the needs of Xcel's Minnesota customers.

Following review of Xcel's replies to the above questions, the Department recommends that the Minnesota Public Utilities Commission (Commission) **approve** the Company's proposed level of demand entitlements.

Burl W. Haar
March 5, 2013
Page 2

The Department is available to answer any questions the Commission may have.

Sincerely,

/s/ MARLON GRIFFING
Financial Analyst
651-297-3900

BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

COMMENTS OF THE
MINNESOTA DEPARTMENT OF COMMERCE
DIVISION OF ENERGY RESOURCES

DOCKET NO. G002/M-12-862

I. BACKGROUND

Northern States Power Company (Xcel or the Company) filed a Petition with the Minnesota Public Utilities Commission (Commission) on August 1, 2012, requesting approval of changes in the Company's contract demand entitlements. The Company requested Commission approval to implement the rate impact of the filing in its purchased gas adjustment (PGA) effective with November 1, 2012 usage.

On September 14, 2012, the Minnesota Department of Commerce, Division of Energy Resources (Department) filed Comments analyzing the Company's request. In its Comments the Department concluded that Xcel supported the majority of the Company's request but asked Xcel to include in its Reply Comments updated cost information regarding hedging transactions for the 2012-2013 heating season. In addition, because Xcel's filing indicated that the majority of the new proposed capacity was needed to serve customers in North Dakota while most of the incremental costs were assigned to Minnesota,¹ the Department recommended that Xcel provide in reply comments:

- verification that the costs of the additional capacity would be charged to customers in Minnesota and North Dakota, corresponding with the cost-causation of the two jurisdictions; and
- the portions of the additional capacity that are expected to be used to meet the needs of Xcel's Minnesota customers.

¹ Xcel forecast a 3.0 percent peak increase in North Dakota's volume and a peak volume decrease of less than 0.1 percent for Minnesota, while assigning 89.07 percent of the incremental demand entitlement costs to Minnesota and 10.93 percent to North Dakota.

On September 24, 2012, Xcel submitted Reply Comments containing responses to the Department's questions.

Regarding Xcel's hedging transactions for the 2012-2013 heating season, the Company stated that the information presented in Attachment 3, Schedule 1 of the Company's August 1, 2012 initial filing is up to date. Xcel further stated that the Company suspended entering into new hedging transactions as of June 30, 2012, the date the Company's variance for including financial hedging costs in its purchased gas adjustment (PGA) expired. Until the Company's petition² for extending that variance is approved, Xcel has no plans to enter into any new hedging transactions. All of Xcel's 2012-2013 heating-season instruments are costless collars. Therefore, the Company had no upfront hedging costs to report.

In the next section of Xcel's Reply Comments, the Company presented its proposed additional capacity for 2012-2013. Xcel designated an additional 15,510 dth/day for Minnesota customers and an additional 23,287 dth/day for customers in North Dakota. The percentages by jurisdiction are shown in Table 1.

Table 1

<u>State</u>	<u>Dth/Day</u>	<u>Percentage</u>
Minnesota	15,510	39.98
North Dakota	23,287	60.02
Total	35,797	100.00

Xcel added in its summary that all of this additional transportation capacity is capable of supporting either Minnesota or North Dakota in times of peak demand.

Next, Xcel addressed the issue of whether the costs for the proposed capacity additions are charged to customers in the Company's Minnesota and North Dakota jurisdictions in correspondence with cost-causation principles. Xcel presented a table showing that the total costs of the capacity increases are \$1,093,807. Of this amount, Minnesota customers would pay \$974,254, based on the Minnesota Allocation Factor of 89.07 percent.

Xcel stated that the Company has used design-day forecasted demand³ as the basis for the jurisdictional cost-allocation factors in this docket and for many preceding demand-entitlement dockets. The Company also stated that the capacity additions merely implement a small portion of all the contract demand entitlements described in the current docket. Furthermore, Xcel stated that the proposed additions do not alter the jurisdictional allocation factors that affect the

² In the Matter of the Petition of Northern States Power Company for Approval of an Extension of Rule Variances to Recover the Costs of Financial Instruments through the Purchased Gas Adjustment Clause, Docket No. G002/M-12-519.

³ As noted in Xcel's Initial Filing in the present docket, the Company uses the Average Monthly Design Day (DD) model as the basis for the jurisdiction cost-allocation factors.

assignment of costs between Minnesota and North Dakota. Xcel continued, reiterating that this additional transportation capacity is capable of being diverted to either state as support in times of peak demand. For all these reasons, the Company asserted, the costs are allocated using the established allocation methodology.

The Department was unable from the information provided in the Reply Comments to ascertain whether the cost changes of Xcel's Demand Entitlements would be charged to customers in Minnesota and North Dakota consistent with cost-causation principles. The information presented in Table 1 above and in Attachment 1, Schedule 1, Page 4 of 4 of Xcel's Initial Filing indicated that increases in forecasted demand for North Dakota were driving at least a majority of the cost increases for Xcel, yet 89.07 percent of the costs were being assigned to customers in the Minnesota jurisdiction.

Following Xcel's filing of Reply Comments, the Department and Xcel engaged in informal discussions regarding how the Company could present cost information for the proposed capacity additions and how to assign those cost changes to services provided in its Minnesota and North Dakota jurisdictions. During the discussions the parties concluded that Xcel could resolve the issue of whether costs are assigned to jurisdictions in correspondence with cost-causation principles by including additional information about its contract-demand entitlements and presenting the information in a different format. The Department requested that the Company make a filing reflecting the substance of the informal discussions.

On January 4, 2013, Xcel filed a Supplement to the Petition. The schedule in the Supplement presents details of the cost changes incurred by the Company between its 2011 and 2012 Contract Demand filings. The schedule further apportions the cost changes among the jurisdictions of Minnesota and North Dakota, or to Upstream/System Supply, which serves the entire Company system.

II. DEPARTMENT ANALYSIS

A. INTRODUCTION

The Department requested additional information from Xcel to ensure that the overall allocation of natural-gas costs to customers in Minnesota and North Dakota is fair and reasonably reflects cost-causation. As discussed further below, it is necessary to assess Xcel's recovery of *total* natural-gas costs in determining whether Xcel's proposal is reasonable.

The Petition Supplement (Supplement) filed by the Company expands upon information included in Attachment 1, Schedule 2, Page 1 of 1 of Xcel's Initial Filing (Initial Attachment). The Department's analysis in these Response Comments relies upon the enhanced information in the Supplement.

B. SUMMARY OF XCEL'S PETITION SUPPLEMENT

In the Supplement Xcel recast its approach to explaining how demand entitlement costs are incurred. Whereas the Initial Attachment was a listing of entitlement cost changes, the intent of the Supplement schedule is to facilitate tracking changes in total costs between Xcel's 2011 Contract Demand Entitlement filing, Docket No. G002/M-11-1076 (2011 Demand Entitlement), and the current 2012 Demand Entitlement. The new information allows analysis of changes in recovery of total gas costs by jurisdiction and by cost driver.

Xcel's Supplement includes the costs of new and expiring contract demand entitlements and supplier entitlements that the Company presented in the Initial Attachment. In the Supplement the Company also assigns the cost changes of the various entitlements to the Minnesota and North Dakota jurisdictions, or to Upstream/System Supply, the category covering natural-gas entitlements that can be directed to either of the Company's jurisdictions depending on need. Further, the Company assigns the cost changes to Annual Costs and Winter Costs to show the net changes in recovery of these costs by PGA cost categories (the Department uses total costs in its analysis, not these seasonal costs).

Xcel shows in the Supplement that the net change in entitlement costs from 2011 to 2012 is an increase of \$641,021.30 as opposed to the \$1,093,807 figure Xcel cited in its filing. The lower figure reflects all of the changes in costs in the petition, including reductions in costs due to expiring supply contracts.

Table 2 shows the allocation of this net increase in natural-gas costs among the Company's jurisdictions.

Table 2

Jurisdictions	Amount	Percentage*
Minnesota	\$179,836.08	28.05
North Dakota	37,254.73	5.81
<u>Upstream/System Supply^</u>	<u>423,930.49</u>	<u>66.13</u>
Total	\$641,021.30	100.0

*The Supplement reports percentages rounded to whole numbers, while the Department has extended the percentages to two decimal places in the table. The total percentages do not sum to 100.00 due to rounding.

^ Upstream/System Supply is not an Xcel jurisdiction in the same sense as Minnesota and North Dakota, but treating this category as if it were a jurisdiction facilitates this analysis.

C. MOTIVATION FOR THE PETITION SUPPLEMENT

The net cost change percentages for the Minnesota and North Dakota jurisdictions in the preceding table contrast sharply with the percentages of dekatherm changes for the two jurisdictions in the table that Xcel filed in its Reply Comments (see Table 1), which indicated that about 60 percent of anticipated dekatherm increases were allocated to North Dakota and the remaining 40 percent to Minnesota. Noteworthy about Table 2 above, first, is that the net cost increase allocated to Minnesota is about five times greater than the net cost increase for North Dakota, rather than the 2:3 Minnesota/North Dakota ratio implied by volume increases in Table 1. Second, the Upstream/System Supply accounts for about two-thirds of the net cost increase.

Previously, Xcel's demand entitlement filing for 2012 and in previous years did not include the Upstream/System Supply category. Further, previously, growth rates in entitlement needs for Minnesota and North Dakota typically were positive and similar in size in the two jurisdictions. Thus, the shifts in the cost allocation factors from year to year based on forecasted volume changes did not seem out of place when compared with cost allocations presented in the Initial Attachment and its predecessor documents. It was only in the current docket, given the significant difference between the proposed allocation factors that would allocate 89.07 percent of the net cost changes to Minnesota and the information that Xcel provided indicating that 60.02 percent of the additional capacity is incurred for North Dakota, that the Xcel request seemed not to reflect cost-causation reasonably. Thus, the Department worked with Xcel to resolve the apparent discrepancy between those Xcel customers who caused the increase in costs and those Xcel customers who would pay for the costs.

D. XCEL'S INCREMENTAL ENTITLEMENT COSTS

The Xcel Supplement contains a new allocation method for the net changes in the entitlement costs incurred to meet Xcel's Design Day needs. The new method is a more complete approach to presenting the information. The earlier method presented in the Initial Attachment did not capture the fact that Xcel has flexibility in directing its entitlements to one jurisdiction or another (this flexibility is shown in Table 2 above in the "Upstream/System Supply" category).

The bi-jurisdictional approach of assigning costs to either Minnesota or North Dakota did not incorporate the fact that so much of the Company's demand entitlements could go to either state as needed. The Department notes that the Company asserted in its Reply Comments that much of the additional capacity is capable of being diverted to either jurisdiction as support in times of peak demand. However, the data presented in the Reply Comments and in the Initial Attachment were insufficient for the Department to reach any conclusion about that assertion. The Department appreciates the Company's cooperation in enabling the analysis necessary in this proceeding regarding the incremental costs by jurisdiction.

The Department was able not only to assign demand entitlement costs to Xcel’s jurisdictions, but also to identify whether a cost change was driven by an increase in volume of natural gas provided to a jurisdiction or by “contract turnover” in a jurisdiction, when new contracts replacing expiring contracts. The new contracts may not carry the same rates as the contracts they replace. Thus, the Company’s demand entitlement costs can change without there being a change in volume.

In Table 3 below, Xcel’s incremental demand entitlement costs are shown as assigned to the Minnesota, North Dakota, or Upstream/System Supply jurisdictions and as to whether the change in each jurisdiction was the result of acquiring new volume or was due to contract turnover. The table is a summary of the analysis performed in Department Attachment 1.

Table 3

**Xcel 2012 Incremental Demand Entitlement Costs
by Jurisdiction and Cost-Causation Factor**

NEW VOLUME COSTS				
	Minnesota	North Dakota	Upstream/System Supply	Total
Subtotal	\$28,193	\$37,255	\$167,025	\$232,473
Percent of Total*	4.40%	5.81%	26.06%	36.27%
CONTRACT TURNOVER COSTS				
Subtotal	\$151,643	\$ -	\$256,905	\$408,548
Percent of Total*	23.66%	0.00%	40.08%	63.73%
XCEL 2012 INCREMENTAL DEMAND ENTITLEMENT COSTS				
Total	\$179,836	\$37,255	\$423,930	\$641,021
Percent of Total*	28.05%	5.81%	66.13%	100.00%

*Percent of total incremental demand entitlement costs of \$641,021. Overall percentages do not sum to 100.00 due to rounding.

Table 3 brings to light facts about Xcel’s 2012 incremental demand-entitlement costs that were not apparent due to the limits of previous analyses. According to the table, contract-turnover activity accounts for 63.73 percent of the incremental demand-entitlement costs for the year, while volume increases are the cause of 36.27 percent of the increased costs. Furthermore, none of the contract-turnover costs are associated with North Dakota. In fact, only 5.81 percent of Xcel’s 2012 incremental costs are directly assigned to that jurisdiction.

Taken together, these two items indicate that North Dakota may not be responsible for a large share of Xcel’s incremental demand-entitlement costs. The seeming conflict between Allocation Factors that assigned 89.07 percent of the Company’s incremental demand-entitlement costs to Minnesota when volume forecasts indicated that North Dakota was where costs would rise due to

volume growth is addressed, at least in part, by the fact that the greater cause of 2012 demand-entitlement cost increases is contract-turnover activity, not volume increases.

E. ASSIGNING INCREMENTAL ENTITLEMENT COSTS TO MINNESOTA AND NORTH DAKOTA

Table 3 shows that only about one-third of the total incremental entitlement costs can be assigned directly to either the Minnesota or the North Dakota jurisdictions, leaving two-thirds of the total costs that the Company assigned to Upstream/System Supply. The entitlements assigned to this quasi-jurisdiction may, as the Company states, not be assignable directly to either Minnesota or North Dakota. Nevertheless, the entitlements are incurred in response to the combined forecasted Design Day needs in the two jurisdictions. Therefore, to assess whether the Allocation Factors based on Xcel's forecasted peak demands that are presented in Attachment 1, Schedule 1, Pages 1-4 of the Company's Initial Filing are reasonable, the Upstream/System Supply costs must be allocated between the two jurisdictions.

1. Elements Considered in Developing a Cost-Allocation Process

The Department asked the Company how the demand contract entitlements and supplier entitlements and their costs allocated to Upstream/System Supply might typically be shared between the Minnesota and North Dakota jurisdictions. The Company stated that it assumes that the demand entitlements follow a "90/10 split." This split is a guideline, or shorthand, used by Xcel as it discusses allocation of expected volumes and costs among the two jurisdictions. It is not meant to be a precise apportionment.

The 90/10 split means that in a typical year Minnesota will receive about 90 percent of the gas and account for about 90 percent of the costs from Xcel's entitlements for the Design Day and North Dakota will receive about 10 percent of the gas and account for about 10 percent of the costs. This split is in line with recent Allocation Factors determined for the jurisdictions based upon Company's forecast of its Design Day demand and the portion that each jurisdiction contributes to that predicted demand. The proposed Allocation Factors in this docket are 89.07 percent to Minnesota and 10.93 percent to North Dakota. In the 2008-2011 demand-entitlement filings the Company's proposed Allocation Factors have been (Minnesota first/North Dakota second) 89.34/10.66, 89.56/10.4, 89.44/10.56, and 89.36/10.64.

Moreover, the Table 4 data below lend support to the idea that the Upstream/System Supply entitlements should be shared consistent with a 90/10 split. Table 4 shows actual consumption of natural gas in calendar years 2008-2012 in Minnesota and North Dakota.

Table 4

**Xcel Actual Natural-Gas Consumption (dth)
By Year and Jurisdiction***

Year	MN	ND	MN %	ND %
2008	84,593,091	10,351,250	89.10%	10.90%
2009	84,279,471	10,440,000	88.98%	11.02%
2010	83,793,235	9,686,121	89.64%	10.36%
2011	86,172,450	10,106,470	89.50%	10.50%
2012	87,382,560	9,506,165	90.19%	9.81%
Mean			89.48%	10.52%

* Data provided by Xcel

The mean split for Xcel's consumption by jurisdiction over the five-year period is 89.48 percent Minnesota, 10.52 percent to North Dakota. This result is in accord with the 90/10 split, which, as noted, is not to be taken literally.

However, the above allocation pertains to how the resources are used to provide energy to the different jurisdictions over the year, as opposed to the amount that is used during the peak. Since the Company obtains resources to meet its peak demand, the most relevant factor is how these resources are used during peak periods. The Department discusses the peak allocations further below. However, the above information helps support the general 90/10 rule of thumb

2. Application of the Allocation Factors to the Upstream/Supply System Costs

Table 5 below shows the allocation of Xcel's 2012 incremental demand-entitlement costs between Minnesota and North Dakota after the Upstream/System Supply Costs are assigned to the jurisdictions. The table is based upon analysis performed in Department Attachment 2 and Department Attachment 3. The calculations for each line in the table are in Department Attachment 2, while the results are summarized in Department Attachment 3.

Table 5
Department Allocation of Xcel 2012
Incremental Demand-Entitlement Costs

	Minnesota	North Dakota	Total
Direct Costs	\$179,836	\$37,255	\$217,091
Share of Upstream/System Supply Costs*	\$377,595	\$46,336	\$423,930
Adjustment for New Allocation Factors	(\$163,788)	\$163,788	-
Total	\$393,643	\$247,378	\$641,021

* Minnesota's share is 89.07 percent and North Dakota's share is 10.93 percent of the Upstream/System Supply Costs

The Adjustment for New Allocation Factors is necessary to properly allocate Xcel's 2011 demand-entitlement costs (that are still being used to serve customers) according to the 2012 Allocation Factors. If no adjustment is made, the 2012 Xcel demand-entitlement costs will not completely reflect the change in the Allocation Factors. Multiplying the Company's 2011 demand-entitlement costs by the difference in the 2011 and 2012 Allocation Factors yields the correct adjustment. In this case, the change in Allocation Factors appropriately shifts costs from Minnesota to North Dakota, reflecting the incrementally higher demand in North Dakota.

The Department notes that its cost allocation process follows principles of cost causation. With the help provided in Xcel's Supplement, the Department was able to assign some of Xcel's incremental demand-entitlement costs directly to the Minnesota and North Dakota jurisdictions. The Department also worked with Xcel to allocate the Upstream/System Supply costs, which are not designated in advance for use in either jurisdiction, on a basis that is consistent with natural-gas consumption patterns for the Xcel jurisdictions over the last five years. The adjustment for the new allocation factors also is in step with cost causation as it incorporates Xcel's estimate of how relative Design Day demand in Minnesota and North Dakota will change.

F. EVALUATING XCEL'S ALLOCATION FACTORS PROCESS

To verify that Xcel's 2012 incremental demand-entitlement costs would be charged to customers in Minnesota and North Dakota according to cost-causation principles, the Department compared the outcome of its cost-causation allocation process with the outcome of Xcel's forecast-based process. A summary of the analysis is shown in Table 6.

Table 6
Department and Xcel Allocations
of Xcel 2012 Incremental Demand-Entitlement Costs

	MN Share	% of Total	ND Share	% of Total
Department Process	\$393,643	61.41	\$247,378	38.59
Xcel Process	\$407,171	63.52	\$233,851	36.48
Difference	\$13,527	2.11	-\$13,527	-2.11

The Department's Process outcome is taken from Table 5 and Department Attachment 3, while the Xcel Process outcome is taken from Department Attachment 3. To reiterate, Xcel's allocation process comprises forecasting its Design-Day demand for the Minnesota and North Dakota jurisdictions, finding the total cost of demand entitlements that can meet that forecasted demand, and allocating the total demand-entitlement costs to the jurisdictions based on the Allocation Factors, which reflect the percentages that each jurisdiction contributes to the Design Day demand, including the incremental increase in demand in North Dakota.

To calculate the allocation of incremental demand-entitlement costs between Minnesota and North Dakota yielded by the Xcel Process, the Department subtracted the 2011 allocations for each jurisdiction from the 2012 allocations for each jurisdiction. The result is shown in Table 6.

The Table 6 outcomes for the jurisdictions show that the Department's Process and Xcel's Process both produce allocations of about five-eighths of the incremental costs to the Minnesota jurisdiction and three-eighths to the North Dakota jurisdiction. In monetary terms, the difference amounts to \$13,527, or about 0.024 percent of the total Xcel costs of \$57,119,470. See Department Attachment 2, Step 12.

Because the demand-entitlement cost allocation result using Xcel's jurisdictional Allocation Factor is essentially the same as result derived from the Department's cost-causative analysis, the Department concludes that Xcel's proposed 2012 Demand Entitlements for Xcel are reasonably allocated between the Minnesota and North Dakota jurisdictions.

G. CONCLUSIONS

Because the outcomes produced by Xcel's forecast-based allocation process and the cost-causative method developed by the Department are similar, the Department concludes that Xcel's proposed allocation of its demand-entitlement costs between Minnesota and North Dakota is reasonable.

III. CONCLUSIONS AND RECOMMENDATIONS

The Department concludes that Xcel has shown with its Petition Supplement:

- how its additional capacity acquired for its 2012 Demand Entitlements is expected to be used in its Minnesota jurisdiction to meet the needs of Minnesota customers; and
- that it can be verified that the costs of the additional capacity would be charged to customers in Minnesota and North Dakota according to cost-causation principles.

Thus, the Department recommends that the Commission approve Xcel's 2012 Demand Entitlement Petition, including the demand entitlement levels and the use of Allocation Factors of 89.07 percent for Minnesota and 10.93 percent for North Dakota.

/ja

CERTIFICATE OF SERVICE

I, Sharon Ferguson, hereby certify that I have this day, served copies of the following document on the attached list of persons by electronic filing, certified mail, e-mail, or by depositing a true and correct copy thereof properly enveloped with postage paid in the United States Mail at St. Paul, Minnesota.

**Minnesota Department of Commerce
Response Comments**

Docket No. G002/M-12-862

Dated this 6th of **March, 2013**

/s/Sharon Ferguson

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