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February 17, 2023

—Via Electronic Filing—

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

RE: REPLY TO RESPONSE COMMENTS  
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 this Reply to the Department of Commerce's (Department) February 1, 2023 Response Comments regarding the Company's updated pricing for the Border Winds and Pleasant Valley Wind Repowering Projects.

The Company appreciates the Department's review of this matter, their finding that the projects remain in the public interest, and their recommended approval. We believe the Company and Department want the same result – maximized customer benefits, including through production tax credits (PTCs).

In their Response Comments, however, the Department makes the following two specific recommendations, neither of which the Company believes are necessary or appropriate:

- 1) In the PTC true-up section of Xcel's annual RES rider filings (or successor filings), Xcel must, starting in next year's filing, provide an analysis of actual PTC levels for all owned wind projects (whether recovered in the RES rider, base rates, or elsewhere) relative to the levels Xcel assumed when modeling the projects at time of approval.

- 2) If PTC levels (in dollars) are less than what was assumed, Xcel must refund ratepayers the difference. With this specific mechanism, ratepayers will not be on the hook for any overly optimistic assumptions Xcel uses to justify resource acquisitions. The Department believes this proposal is fair since ratepayers are taking the risk on the front end of the projects largely based on Xcel's assumed PTC values, and therefore must be compensated for this risk on the back end.

Below, we discuss our opposition to these recommendations. We also explain why the Company believes the PTC benefits assumed in our updated pricing for Border Winds and Pleasant Valley are reasonable.

**A. Analysis of Actual PTC Levels for All Owned Wind Projects Compared to Levels Assumed in Modeling at Time of Approval**

With respect to the Department's first recommendation, we note that the Company already provides actual wind production and PTC value by wind resource as an attachment to our RES Rider filings. For example, Attachment 10 of our Petition in Docket No. E002/M-22-528 provides actual wind production for 2021, and the first six months of 2022, the PTC value, the PTC revenue requirement impact, and the difference from the amount included in base rates to calculate the total PTC true-up. Attachment 10 includes detail for resources recovered through the RES Rider, as well as resources that are recovered through base rates. The detailed analysis of actual PTC impacts provided in the RES Rider allows the Commission to review the PTC benefits that accrue to customers. However, as discussed below, on an annual basis, the actual PTC benefits will almost certainly be different than the amounts assumed in acquisition filings. This difference occurs because wind production varies from year to year, and the production levels assumed in the acquisition filings are based on average weather.

**B. PTC Levels and Refund Requirement**

The Department also recommends that, on an annual basis, "if PTC levels (in dollars)" are less than what was assumed in acquisitions, the Company should refund customers the difference. As noted above, actual wind production will likely be different from the forecast used to evaluate the impacts of the resource acquisition, as actual wind production varies from year to year. Therefore, we oppose the Department's recommendation, as discussed below.

As discussed in our prior filings in this matter, the Company has a proven track record for maximizing PTC benefits for our customers. For example, with the

Dakota Range project, the Company identified and acquired turbines that increased the PTC qualification level for the project, increasing value for our customers by tens of millions of dollars. Similarly, we delayed repowering the Border Winds and Pleasant Valley projects so they could qualify for additional years of PTCs, which again generated millions of dollars of value for our customers. Finally, we are planning to engage in sales of PTCs beginning later this year, as authorized by the Inflation Reduction Act (IRA), to further maximize the benefits of these projects for our customers. As reflected in our acquisition proceedings, the investments the Company has made in renewable resources are saving our customers hundreds of millions of dollars, and the actions we have taken to maximize PTC value for our customers are ensuring those benefits—and often more—materialize.

Put simply, there is no evidence that the Company is not taking all reasonable efforts to provide customers with all available benefits from PTCs. There is, therefore, no reason to impose the Department’s recommendation, which may or may not trigger refunds based on factors outside the Company’s control, or that could not have been predicted when the projects were originally proposed, including wind production levels, transaction costs, and updated PTC levels. This proposal would unnecessarily disincentivize utility investment in renewable resources and should be denied. We discuss each of these factors below.

1. *Production Levels*

The Company uses a third party to evaluate the expected capacity factors for wind projects like Border Winds and Pleasant Valley. The capacity factor represents the average production value expected over the life of the project. The actual production value in a given year, however, will vary depending on actual weather conditions, but could also be impacted by transmission congestion or other factors outside the Company’s control. While we continue to believe our assumptions were appropriate and expect the assumed capacity factor to be representative of the production over the life of the resource, an individual year could be higher or lower than the capacity factor assumed in the updated revenue requirement model. It would not be reasonable to hold the Company responsible for such variations in a single year from the capacity factor assumed in our models. This is particularly true given the significant value we have been able to provide to customers through our investments in wind, such that even were we to see lower PTC production in a given year, customers would still be realizing net benefits.

2. *PTC Transaction Costs*

The updated revenue requirement model in this matter includes an assumption for the transaction costs we expect to incur when selling PTCs to third-parties. We believe the cost assumption we used is reasonable, and we do not expect actual transaction costs to exceed the assumed level. However, we will have greater certainty about the transaction costs as the market for PTCs develops. Selling PTCs, even at higher transaction costs, results in significant net benefits to customers over time, but does result in an immediate cost. As noted in our February 14, 2023 Reply Comments in the RES Rider proceeding (Docket No. E002/M-22-528), we expect the benefits of PTC transactions to substantially outweigh the transactions costs, and we agreed to demonstrate the net benefits of any PTC transactions in future regulatory filings. The long-term net benefit despite short-term costs is another reason why an annual PTC refund is not appropriate.

### *3. PTC Levels*

As discussed in our Reply Comments, the Company's initial filing included PTCs for both projects at an expected 60 percent qualification level (2020 rate of \$15.00/MWh adjusted for inflation thereafter), and costs for carrying unused PTCs in the rate base. With the passage of the IRA, we currently anticipate that the projects will qualify for the full credit (2022 rate of \$27.50/MWh adjusted for inflation thereafter). We are confident that Border Winds and Pleasant Valley will receive the full PTC credit. However, we do not believe it is reasonable to hold the Company strictly accountable for tax law changes that are outside our control.

## **CONCLUSION**

We appreciate the Department's review of our Petition and recommendation of approval. We intend to maximize PTC benefits and ensure those benefits flow to our customers. While we do not believe it is reasonable to hold the Company strictly accountable for year-to-year variations in annual wind production, transaction costs that may differ from our assumptions, or tax law changes that are outside of the Company's control, we believe the extensive ratepayer protections previously included in the Commission's January 22, 2021 Order should continue to apply to Border Winds and Pleasant Valley.

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](mailto:madeline.k.lydon@xcelenergy.com) or me at [monsherra.s.blank@xcelenergy.com](mailto:monsherra.s.blank@xcelenergy.com) if you have any questions regarding this filing.

Sincerely,

/s/

MONSHERRA S. BLANK  
DIRECTOR, REGULATORY & STRATEGIC ANALYSIS

cc: Service List

## CERTIFICATE OF SERVICE

I, Joshua DePauw, hereby certify that I have this day served copies of the foregoing document on the attached list(s) of persons.

xx by depositing a true and correct copy thereof, properly enveloped with postage paid in the United States mail at Minneapolis, Minnesota

or

xx electronic filing

**Docket No. E002/M-20-620**

Dated this 17th day of February 2023

/s/

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Joshua DePauw  
Regulatory Administrator

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