



414 Nicollet Mall  
Minneapolis, Minnesota 55401

July 16, 2018

**—VIA ELECTRONIC FILING—**

Daniel P. Wolf  
Executive Secretary  
Minnesota Public Utilities Commission  
121 7<sup>th</sup> Place East, Suite 350  
St. Paul, Minnesota 55101

RE: SECOND SUPPLEMENT TO REPLY COMMENTS  
STATE ENERGY POLICY RIDER  
DOCKET NO. G002/M-18-184

Dear Mr. Wolf:

Northern States Power Company, doing business as Xcel Energy, submits to the Minnesota Public Utilities Commission this Second Supplement to our Reply Comments originally filed on May 14, 2018 regarding our request for approval of State Energy Policy Rider revenue requirements for the 2018-2019 SEP Period and our proposed Adjustment Factor.

In our May 25, 2018 Supplemental Reply Comments, we presented an alternative treatment to minimize customer impacts related to the proration of accumulated deferred income taxes (ADIT). The ADIT prorate was embedded in the rate base calculation rather than presented as a separate line item. In subsequent conversations, the Department requested that we provide a more granular breakdown of this treatment to show the impact to project-specific revenue requirements.

Although the Department filed a letter in this docket on July 5, 2018 recommending that the Commission not approve this alternative ADIT proration treatment, we provide this requested analysis as Attachment A to this Second Supplement to our Reply Comments per our earlier verbal commitment to the Department. Attachment A shows how ADIT prorating impacts each individual project's revenue requirement.

We acknowledge that the Department asserted in their July 5 letter that the alternative ADIT treatment is too complex. We hope that this additional information helps to better demonstrate the calculation.

As can be seen from Attachment A, the impact on customers of our proposed ADIT treatment is de minimis. Specifically, Attachment A reflects \$5 of total revenue requirements for the year ended June 30, 2019 related to the impact of ADIT proration on the SEP Rider. Whether ADIT is prorated using the updated methodology or proration is removed entirely, with all else equal, the actual rate charged to customers would be the same. Further, we are not suggesting that any party agree that our proposal is the only appropriate methodology. Rather, we ask that parties agree to apply our proposed methodology for the currently pending Company rider filings, with no commitment from parties regarding future treatment. That is, should parties accept our proposed treatment in this proceeding, the Company commits here to refrain from using this outcome as an argument for acceptance in future proceedings. We believe this creates a win for customers: compliance with normalization rules, protection of customers and avoidance of precedent for resolution of this issue in future proceedings.

We appreciate the discussion with the Department thus far, and we continue our commitment to resolving remaining differences with parties.

Pursuant to Minn. Stat. § 216.17, subd. 3, we have electronically filed this document, and served copies of the summary on the parties on the attached service lists.

If you have any questions regarding this filing please contact Rebecca Eilers at 612-330-5570 or [rebecca.d.eilers@xcelenergy.com](mailto:rebecca.d.eilers@xcelenergy.com) , or me at 612-330-7681 or [lisa.r.peterson@xcelenergy.com](mailto:lisa.r.peterson@xcelenergy.com).

Sincerely,

/s/

LISA R. PETERSON  
MANAGER, REGULATORY ANALYSIS

Enclosures  
c: Service List

**ADIT Prorate Calculation**

Line No.		Reply Comment Methodology												
	Faribault	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Total
1	Faribault													
2														
3	Pro-Rate Days	A	15	15	15	15	15	15	14	15	15	15	15	
4	Pro-Rate Factor	B = A/Days in Month	0.483871	0.483871	0.500000	0.483871	0.500000	0.483871	0.500000	0.483871	0.500000	0.483871	0.500000	
5														
6	Deferred Beg Bal	C	10,974	11,025	11,077	11,128	11,179	11,231	11,282	11,331	11,379	11,428	11,476	11,525
7	Deferred Tax Exp Activity	D	51	51	51	51	51	51	48	48	48	48	48	599
8	Deferred Tax End Bal	E=C+D	11,025	11,077	11,128	11,179	11,231	11,282	11,331	11,379	11,428	11,476	11,525	11,573
9	Average ADIT End Bal	F=(C+E)/2	11,000	11,051	11,102	11,154	11,205	11,257	11,306	11,355	11,403	11,452	11,500	11,549
10														
11	Deferred Tax Exp Prorated Activity	G=B*D	25	25	26	25	26	25	23	24	23	24	23	24
12	Deferred Tax End Bal Prorated	H = C+G	10,999	11,050	11,102	11,153	11,205	11,256	11,306	11,355	11,403	11,452	11,500	11,549
13														
14	Revenue Requirement Factor	I= (WACC+(Equity Return*(1-T)))/12	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	
15														
16	RR of ADIT Pro-rate	J = (F-H)*I	0.01	0.01	-	0.01	-	0.01	0.01	-	0.01	-	0.01	0.04
17														
18	Jurisdictional Allocator	K	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	
19														
20	MN Jur RR of ADIT Pro-rate	L = J*K	0.01	0.01	-	0.01	-	0.01	0.01	-	0.01	-	0.01	0.04

Line No.		Reply Comment Methodology												
	Saint Paul	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Total
1	Saint Paul													
2														
3	Pro-Rate Days	A	15	15	15	15	15	15	14	15	15	15	15	
4	Pro-Rate Factor	B = A/Days in Month	0.483871	0.483871	0.500000	0.483871	0.500000	0.483871	0.500000	0.483871	0.500000	0.483871	0.500000	
5														
6	Deferred Beg Bal	C	1,168,464	1,174,292	1,180,120	1,185,948	1,191,776	1,197,604	1,203,432	1,208,842	1,214,252	1,219,663	1,225,073	1,230,483
7	Deferred Tax Exp Activity	D	5,828	5,828	5,828	5,828	5,828	5,828	5,410	5,410	5,410	5,410	5,410	67,429
8	Deferred Tax End Bal	E=C+D	1,174,292	1,180,120	1,185,948	1,191,776	1,197,604	1,203,432	1,208,842	1,214,252	1,219,663	1,225,073	1,230,483	1,235,893
9	Average ADIT End Bal	F=(C+E)/2	1,171,378	1,177,206	1,183,034	1,188,862	1,194,690	1,200,518	1,206,137	1,211,547	1,216,958	1,222,368	1,227,778	1,233,188
10														
11	Deferred Tax Exp Prorated Activity	G=B*D	2,820	2,820	2,914	2,820	2,914	2,820	2,618	2,705	2,618	2,705	2,618	2,705
12	Deferred Tax End Bal Prorated	H = C+G	1,171,284	1,177,112	1,183,034	1,188,768	1,194,690	1,200,424	1,206,050	1,211,547	1,216,870	1,222,368	1,227,691	1,233,188
13														
14	Revenue Requirement Factor	I= (WACC+(Equity Return*(1-T)))/12	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	
15														
16	RR of ADIT Pro-rate	J = (F-H)*I	0.69	0.69	-	0.69	-	0.69	0.64	-	0.64	-	0.64	4.71
17														
18	Jurisdictional Allocator	K	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	
19														
20	MN Jur RR of ADIT Pro-rate	L = J*K	0.69	0.69	-	0.69	-	0.69	0.64	-	0.64	-	0.64	4.71

Line No.		Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Total
1	<b>Newport</b>													
2														
3	Pro-Rate Days	A	15	15	15	15	15	15	14	15	15	15	15	
4	Pro-Rate Factor	B = A/Days in Month	0.483871	0.483871	0.500000	0.483871	0.500000	0.483871	0.500000	0.483871	0.500000	0.483871	0.500000	
5														
6	Deferred Beg Bal	C	18,676	18,751	18,826	18,901	18,976	19,051	19,126	19,193	19,260	19,326	19,393	19,460
7	Deferred Tax Exp Activity	D	75	75	75	75	75	75	67	67	67	67	67	850
8	Deferred Tax End Bal	E=C+D	18,751	18,826	18,901	18,976	19,051	19,126	19,193	19,260	19,326	19,393	19,460	19,526
9	Average ADIT End Bal	F=(C+E)/2	18,713	18,788	18,863	18,939	19,014	19,089	19,160	19,226	19,293	19,360	19,426	19,493
10														
11	Deferred Tax Exp Prorated Activity	G=B*D	36	36	38	36	38	36	32	33	32	33	32	33
12	Deferred Tax End Bal Prorated	H = C+G	18,712	18,787	18,863	18,937	19,014	19,088	19,159	19,226	19,292	19,360	19,425	19,493
13														
14	Revenue Requirement Factor	I= (WACC+(Equity Return*(1-T)))/12	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	
15														
16	RR of ADIT Pro-rate	J = (F-H)*I	0.01	0.01	-	0.01	-	0.01	0.01	-	0.01	-	0.01	0.06
17														
18	Jurisdictional Allocator	K	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	
19														
20	MN Jur RR of ADIT Pro-rate	L = J*K	0.01	0.01	-	0.01	-	0.01	0.01	-	0.01	-	0.01	0.06

Line No.		Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Total
1	<b>Winona</b>													
2														
3	Pro-Rate Days	A	15	15	15	15	15	15	14	15	15	15	15	
4	Pro-Rate Factor	B = A/Days in Month	0.483871	0.483871	0.500000	0.483871	0.500000	0.483871	0.500000	0.483871	0.500000	0.483871	0.500000	
5														
6	Deferred Beg Bal	C	132,565	133,170	133,774	134,378	134,983	135,587	136,191	136,781	137,371	137,961	138,551	139,141
7	Deferred Tax Exp Activity	D	604	604	604	604	604	590	590	590	590	590	590	7,166
8	Deferred Tax End Bal	E=C+D	133,170	133,774	134,378	134,983	135,587	136,191	136,781	137,371	137,961	138,551	139,141	139,731
9	Average ADIT End Bal	F=(C+E)/2	132,867	133,472	134,076	134,681	135,285	135,889	136,486	137,076	137,666	138,256	138,846	139,436
10														
11	Deferred Tax Exp Prorated Activity	G=B*D	292	292	302	292	302	292	285	295	285	295	285	295
12	Deferred Tax End Bal Prorated	H = C+G	132,858	133,462	134,076	134,671	135,285	135,879	136,477	137,076	137,657	138,256	138,837	139,436
13														
14	Revenue Requirement Factor	I= (WACC+(Equity Return*(1-T)))/12	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	
15														
16	RR of ADIT Pro-rate	J = (F-H)*I	0.07	0.07	-	0.07	-	0.07	0.07	-	0.07	-	0.07	0.50
17														
18	Jurisdictional Allocator	K	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	
19														
20	MN Jur RR of ADIT Pro-rate	L = J*K	0.07	0.07	-	0.07	-	0.07	0.07	-	0.07	-	0.07	0.50

Line No.		Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Total
1	<b>White Bear</b>													
2														
3	Pro-Rate Days	A	15	15	15	15	15	15	14	15	15	15	15	
4	Pro-Rate Factor	B = A/Days in Month	0.483871	0.483871	0.500000	0.483871	0.500000	0.483871	0.500000	0.483871	0.500000	0.483871	0.500000	
5														
6	Deferred Beg Bal	C	11,609	11,660	11,712	11,763	11,815	11,866	11,918	12,020	12,071	12,122	12,173	
7	Deferred Tax Exp Activity	D	52	52	52	52	52	52	51	51	51	51	51	615
8	Deferred Tax End Bal	E=C+D	11,660	11,712	11,763	11,815	11,866	11,918	11,969	12,020	12,071	12,122	12,173	12,224
9	Average ADIT End Bal	F=(C+E)/2	11,634	11,686	11,737	11,789	11,841	11,892	11,943	12,045	12,097	12,148	12,199	
10														
11	Deferred Tax Exp Prorated Activity	G=B*D	25	25	26	25	26	25	25	26	25	26	25	26
12	Deferred Tax End Bal Prorated	H = C+G	11,634	11,685	11,737	11,788	11,841	11,891	11,943	12,045	12,097	12,147	12,199	
13														
14	Revenue Requirement Factor	I= (WACC+(Equity Return*(1-T)))/12	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	
15														
16	RR of ADIT Pro-rate	J = (F-H)*I	0.01	0.01	-	0.01	-	0.01	0.01	0.00	0.01	0.00	0.01	0.04
17														
18	Jurisdictional Allocator	K	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	
19														
20	MN Jur RR of ADIT Pro-rate	L = J*K	0.01	0.01	-	0.01	-	0.01	0.00	0.01	0.00	0.01	0.00	0.04

Line No.		Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Total
1	<b>Red Wing</b>													
2														
3	Pro-Rate Days	A	15	15	15	15	15	15	14	15	15	15	15	
4	Pro-Rate Factor	B = A/Days in Month	0.483871	0.483871	0.500000	0.483871	0.500000	0.483871	0.500000	0.483871	0.500000	0.483871	0.500000	
5														
6	Deferred Beg Bal	C	5,867	5,902	5,938	5,973	6,009	6,045	6,080	6,110	6,140	6,170	6,200	6,230
7	Deferred Tax Exp Activity	D	36	36	36	36	36	36	30	30	30	30	30	394
8	Deferred Tax End Bal	E=C+D	5,902	5,938	5,973	6,009	6,045	6,080	6,110	6,140	6,170	6,200	6,230	6,260
9	Average ADIT End Bal	F=(C+E)/2	5,884	5,920	5,956	5,991	6,027	6,063	6,095	6,125	6,155	6,185	6,215	6,245
10														
11	Deferred Tax Exp Prorated Activity	G=B*D	17	17	18	17	18	17	15	15	15	15	15	15
12	Deferred Tax End Bal Prorated	H = C+G	5,884	5,919	5,956	5,991	6,027	6,062	6,095	6,125	6,155	6,185	6,215	6,245
13														
14	Revenue Requirement Factor	I= (WACC+(Equity Return*(1-T)))/12	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	
15														
16	RR of ADIT Pro-rate	J = (F-H)*I	0.00	0.00	-	0.00	-	0.00	0.00	(0.00)	0.00	(0.00)	0.00	0.03
17														
18	Jurisdictional Allocator	K	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	
19														
20	MN Jur RR of ADIT Pro-rate	L = J*K	0.00	0.00	-	0.00	-	0.00	(0.00)	0.00	(0.00)	0.00	(0.00)	0.03

Line No.			Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Total
1	St. Cloud														
2															
3	Pro-Rate Days	A	15	15	15	15	15	15	15	14	15	15	15	15	
4	Pro-Rate Factor	B = A/Days in Month	0.483871	0.483871	0.500000	0.483871	0.500000	0.483871	0.483871	0.500000	0.483871	0.500000	0.483871	0.500000	
5															
6	Deferred Beg Bal	C	-	0	0	0	0	0	0	0	0	0	0	0	
7	Deferred Tax Exp Activity	D	-	-	-	-	-	-	-	-	-	-	-	-	
8	Deferred Tax End Bal	E=C+D	0	0	0	0	0	0	0	0	0	0	0	0	
9	Average ADIT End Bal	F=(C+E)/2	0	0	0	0	0	0	0	0	0	0	0	0	
10															
11	Deferred Tax Exp Prorated Activity	G=B*D	-	-	-	-	-	-	-	-	-	-	-	-	
12	Deferred Tax End Bal Prorated	H = C+G	-	-	-	-	-	-	-	-	-	-	-	-	
13															
14	Revenue Requirement Factor	I= (WACC+(Equity Return*(1-T)))/12	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	
15															
16	RR of ADIT Pro-rate	J = (F-H)*I	-	-	-	-	-	-	-	-	-	-	-	-	
17															
18	Jurisdictional Allocator	K	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	
19															
20	MN Jur RR of ADIT Pro-rate	L = J*K	-	-	-	-	-	-	-	-	-	-	-	-	

Line No.			Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Total
1	Total														
2															
3	Pro-Rate Days	A	15	15	15	15	15	15	15	14	15	15	15	15	
4	Pro-Rate Factor	B = A/Days in Month	0.483871	0.483871	0.500000	0.483871	0.500000	0.483871	0.483871	0.500000	0.483871	0.500000	0.483871	0.500000	
5															
6	Deferred Beg Bal	C	1,348,154	1,354,800	1,361,446	1,368,092	1,374,738	1,381,384	1,388,030	1,394,226	1,400,423	1,406,619	1,412,816	1,419,012	
7	Deferred Tax Exp Activity	D	6,646	6,646	6,646	6,646	6,646	6,646	6,646	6,196	6,196	6,196	6,196	6,196	77,054
8	Deferred Tax End Bal	E=C+D	1,354,800	1,361,446	1,368,092	1,374,738	1,381,384	1,388,030	1,394,226	1,400,423	1,406,619	1,412,816	1,419,012	1,425,208	
9	Average ADIT End Bal	F=(C+E)/2	1,351,477	1,358,123	1,364,769	1,371,415	1,378,061	1,384,707	1,391,128	1,397,325	1,403,521	1,409,717	1,415,914	1,422,110	
10															
11	Deferred Tax Exp Prorated Activity	G=B*D	3,216	3,216	3,323	3,216	3,323	3,216	2,998	3,098	2,998	3,098	2,998	3,098	
12	Deferred Tax End Bal Prorated	H = C+G	1,351,370	1,358,016	1,364,769	1,371,308	1,378,061	1,384,600	1,391,028	1,397,325	1,403,421	1,409,717	1,415,814	1,422,110	
13															
14	Revenue Requirement Factor	I= (WACC+(Equity Return*(1-T)))/12	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	
15															
16	RR of ADIT Pro-rate	J = (F-H)*I	0.79	0.79	-	0.79	-	0.79	0.74	(0.00)	0.74	-	0.74	(0.00)	5.38
17															
18	Jurisdictional Allocator	K	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	
19															
20	MN Jur RR of ADIT Pro-rate	L = J*K	0.79	0.79	-	0.79	-	0.79	0.74	(0.00)	0.74	-	0.74	(0.00)	5.38

## CERTIFICATE OF SERVICE

I, Carl Cronin, 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. G002/M-18-184**

Dated this 16<sup>th</sup> day of July 2018

/s/

---

Carl Cronin  
Regulatory Administrator

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Christopher	Anderson	canderson@allete.com	Minnesota Power	30 W Superior St  Duluth, MN 558022191	Electronic Service	No	OFF_SL_18-184_M-18-184
Alison C	Archer	aarcher@misoenergy.org	MISO	2985 Ames Crossing Rd  Eagan, MN 55121	Electronic Service	No	OFF_SL_18-184_M-18-184
Mara	Ascheman	mara.k.ascheman@xcelen ergy.com	Xcel Energy	414 Nicollet Mall Fl 5  Minneapolis, MN 55401	Electronic Service	No	OFF_SL_18-184_M-18-184
Ryan	Barlow	Ryan.Barlow@ag.state.mn. us	Office of the Attorney General-RUD	445 Minnesota Street Bremer Tower, Suite 1400 St. Paul, Minnesota 55101	Electronic Service	No	OFF_SL_18-184_M-18-184
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