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May 28, 2015 **PUBLIC DOCUMENT**

Daniel P. Wolf
Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
St. Paul, Minnesota 55101-2147

RE: **PUBLIC Comments of the Minnesota Department of Commerce, Division of Energy Resources**
Docket No. E002/GR-13-868

Dear Mr. Wolf:

Attached are the PUBLIC *Comments* of the Minnesota Department of Commerce, Division of Energy Resources (Department or DOC) in the following matter:

> A *Compliance Filing of Class Cost of Service Study and Class revenue Apportionment Schedules* submitted by Northern States Power Company d/b/a Xcel Energy (Xcel or the Company).

The *Compliance Filing* was submitted on May 1, 2015 by:

> Gail A. Baranko
> Manager, Regulatory Project Management
> Xcel Energy
> 414 Nicollet Mall
> Minneapolis, Minnesota 55401-1993

The Department reviewed the Company's May 1, 2015 compliance following the Commission's May 15, 2015 Notice, and concludes that Xcel's compliance 2014 and 2015 CCOSSs do not fully comply with the Commission's May 8, 2015 Order in this proceeding. The Department provides its recommendations herein and is available to answer any questions that the Commission may have.

Sincerely,

/s/ DALE V. LUSTI
Financial Analyst
651-539-1829

DVL/lt
Attachment

PUBLIC DOCUMENT

BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

PUBLIC COMMENTS OF THE
MINNESOTA DEPARTMENT OF COMMERCE
DIVISION OF ENERGY RESOURCES

DOCKET NO. E002/GR-13-868

I. INTRODUCTION

Following the Minnesota Public Utilities Commission's (Commission) March 26, 2015 deliberations in the matter of the application of Northern States Power Company, doing business as Xcel Energy (Xcel or the Company), for authority to increase rates for electric service in Minnesota, Xcel submitted on May 1, 2015 a preliminary compliance filing related to the Class Cost of Service Study (CCOSS) and class revenue apportionment pursuant to the Commission's March 26, 2015 conclusions in Docket No. E002/GR-13-868 (Docket 13-868). This filing was preliminary since the Commission had not yet issued its Order.

On May 8, 2015, the Commission issued its *Findings of Fact, Conclusions, and Order* (2015 Order) in Docket 13-868.

On May 15, 2015, the Commission issued a *Notice* for comments on Xcel's preliminary compliance filing of class cost of service study and class revenue apportionment schedules.

The Division of Energy Resources of the Minnesota Department of Commerce (Department or DOC) reviewed Xcel's May 1, 2015 compliance filing related to all issues. In addition to the Department's separate letters on Xcel's financial issues,[1] this letter addresses the following two items, CCOSS and class revenue apportionment, with testing of Xcel's financial data as discussed below.

Ordering Paragraph 48 of the 2015 Order required Xcel to:

[1] Specifically, the Department's May 27, 2015 letter regarding insurance proceeds for Sherco 3 and the Department's requests regarding: a) Xcel's proposed implementation of the Commission's Monticello Order and b) reconsideration of the passage-of-time issue.

1. Rerun the CCOSS in accordance with all Commission decisions in this docket and the Monticello docket (Docket No. E002/CI-13-754) that affect the CCOSS, and

2. Set the class revenue apportionment by applying a Commission-required methodology to the revised CCOSS.

The Department submits these *Comments* addressing each of these two compliance items, pursuant to Ordering Paragraph 48 of the 2015 Order.

II. DEPARTMENT ANALYSIS OF THE REVISED CCOSS

A. CCOSS BACKGROUND

The Department notes that the following background information on the CCOSS guided the Department's review of Xcel's compliance CCOSS in response to the 2015 Order.

The CCOSS is a mathematical model. As such, it consists of two types of variables, exogenous (or inputs) and endogenous variables (or outputs), and a set of equations (relationships between variables).

Endogenous variables are the variables that are determined within the model. For example, the Residential class's revenue requirement (or cost of service) is an endogenous variable determined within the model and its value becomes known only after the CCOSS is solved.

Exogenous variables are the variables whose values come from outside of the model. For example, test year costs, sales data, or the rate of return are exogenous variables because they are set outside of the CCOSS.

An equation expresses a relationship between variables. For example, Company Witness Michael Peppin's proposal "to classify the costs of the Nobles and Grand Meadow wind farms as 100 percent capacity and allocate these costs to customer classes based upon the D10S capacity allocator" would be characterized by the following two sets of equations in Xcel's proposed Direct CCOSS. Equations (1)-(3) represent Xcel's proposed classification of these costs and equations (4)-(7) represent Xcel's proposed allocation of these costs:

(1) $W_c = w_c W$, where w_c is the percentage of the costs of the Nobles and Grand Meadow wind farms classified as capacity-related and W is the costs of the Nobles and Grand Meadow wind farms;
(2) $W_e = w_e W$, where w_e is the percentage of the costs of the Nobles and Grand Meadow wind farms classified as energy-related;
(3) $w_c = 100$ and $w_e = 100 - w_c$;

(4) $C_R = D_R W_c$, where C_R is the cost of the Nobles and Grand Meadow wind farms allocated to the Residential class and D_R is the percentage contribution of the Residential class to NSP system peak;
(5) $C_{ND} = D_{ND} W_c$, where C_{ND} is the cost of the Nobles and Grand Meadow wind farms allocated to the C&I Non-Demand class and D_{ND} is the percentage contribution of the C&I Non-Demand class to NSP system peak;
(6) $C_D = D_D W_c$, where C_D is the cost of the Nobles and Grand Meadow wind farms allocated to the C&I Demand class and D_D is the percentage contribution of the C&I Demand class to NSP system peak; and
(7) $C_L = D_L W_c$, where C_L is the cost of the Nobles and Grand Meadow wind farms allocated to the Lighting class and D_L is the percentage contribution of the Lighting class to NSP system peak.

The values of the endogenous variables, by construction, depend on the values of the exogenous variables and the specific relationships between variables included in the model. In the above example, the exogenous variables (inputs) are the cost of the Nobles and Grand Meadow wind farms and the percentage contribution of each customer class to NSP's system peak. The specific relationships between variables in the above example are the methods used by Xcel.to classify, then allocate costs across customer classes. The endogenous variables here are the costs of the Nobles and Grand Meadow wind farms assigned to each customer class.

As indicated above, each customer class's cost of service will depend not only on the classification and allocation methods chosen, but also on all the values of the exogenous variables of this mathematical model, including but not limited to the sales forecasts and financial data. Each customer class's revenue requirement will depend not only on the Commission's decision on specific classification and allocation methods within the CCOSS, but also on the Commission's decision on specific exogenous variables of the CCOSS, such as the amounts and items in the rate base, expenses, the rate of return, and sales forecast.

Given that Xcel's CCOSS spreadsheets do not have separate tabs that clearly identify all the inputs (non-financial and financial data) and relationships between the variables, the Department requested the Company through discovery to:[2]

(1) Provide a list of all modifications to the inputs of Xcel's Direct 2014 (and 2015) CCOSS required by the 2015 Order;
(2) Provide a list of all modifications Xcel made to the inputs of Xcel's Direct 2014 (and 2015) CCOSS to comply with the 2015 Order;
(3) Explain and justify any difference between the two lists above;

[2] Source: Department's May 14, 2015 Information Request Nos. 4 (2014 compliance CCOSS) and 5 (2015 compliance CCOSS), included as Attachment 1 to these comments.

(4) Provide a list of all modifications to the classification and allocation methods of Xcel's Direct 2014 (and 2015) CCOSS required by the 2015 Order;
(5) Provide a list of all modifications made to the classification and allocation methods of Xcel's 2014 (and 2015) CCOSS to comply with the 2015 Order;
(6) Explain and justify any difference between the two lists above;
(7) Demonstrate that the revised 2014 (and 2015) CCOSS incorporates all the modifications required by the 2015 Order.

This discovery was required because the Department's review of the Company's May 1, 2015 compliance filing, compared to the Commission's May 8, 2015 Order, as well as the subsequently provided live compliance 2014 and 2015 CCOSSs raised several issues as discussed further below.

To help expedite and provide for a more thorough review process, given the limitations of Xcel's CCOSS model described above, the Department and the Company met on May 21, 2015 so that Xcel could address the Department's initial issues.

The Department summarizes below its conclusions based on that meeting, along with review of Xcel's subsequent response to discovery:[3]

- compliance with non-financial input data: sales, number of customers and load data:
- compliance with the financial data, including 2014 and 2015 adjustments and final revenue requirements ;
- compliance with the classification and allocation methods; and
- compliance and evaluation of the class apportionment schedules (Section III of these comments).

B. COMPLIANCE WITH NON-FINANCIAL INPUT DATA

The May 8, 2015 Order at Ordering point 34 states:

> The Commission adopts the weather-normalized sales data in Xcel's January 16, 2015 compliance filing for rate-making purposes.

In the Company's response to Department Information Request (IR) Nos. 4 and 5, the Company provided the following response to subpart 2 of IR 4:

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[3] Xcel's May 27, 2015 response to the Department's information request Nos. 4 and 5, included as Attachments 2 and 3 to these comments.

> 2) The following modifications are required by the Commissions 2015 order:
>
> … c) Update present revenues, sales and customers to reflect 2014 weather normalized actual values.

Under subpart 6 of its response to DOC IR 4, Xcel states, in part, the following:

> 6) Below is a list of all modifications to the classification and allocation methods required by the 2015 Commission Order:
>
> a) Adjust the energy, demand and customer allocators to reflect the change sales and customers. …

The Department notes that the test year 2014 and 2015 sales and customers used by Xcel in its preliminary May 1, 2015 CCOSS filing do not match the Company's January 16, 2015 compliance filing that included the actual weather normalized sales and customer counts. When the Department met with Xcel on May 21, 2015, the Department mentioned this discrepancy to Xcel. With regards to this discrepancy in data, the Company provided its explanation for the discrepancy by stating the following:[4]

> i. The Company does not include the interdepartmental sales in its CCOSS;
>
> ii. For the customer counts, the Company excluded Auto Protective Lighting Customers from the Company's January 16th, 2015 compliance filing. In the CCOSS we include APL customers but exclude Interdepartmental.

The Department observes that interdepartmental sales for 2014 were approximately 0.04 percent of total sales. The discrepancy in customer counts is approximately 22,768 (as a result of the 11 interdepartmental customers and approximately 22,779 Auto Protective Lighting customers) which equates to approximately 1.8 percent of total customers. Thus, based on the information available at this point, the Department concludes that the Company's sales and customer inputs do not match what the Commission adopted in its May 8, 2015 Order.

[4] Source: Xcel's May 21, 2015 email response included as Attachment 4 to these comments.

C. COMPLIANCE WITH FINANCIAL INPUT DATA

To evaluate the financial data included in the CCOSS, the Department selected several adjustments in 2014 and 2015 for testing to confirm financial adjustments were correctly updated in the CCOSS. Specifically, the Department selected the following adjustments for testing and the Company agreed to isolate these adjustments to allow the Department to confirm they were included in the CCOSS:

- 2014 – Monticello not used and useful
- 2014 – PI Extend Power Uprate (EPU) short-term debt return only
- 2014 – Corporate Aviation
- 2014 and 2015 – Rate of Return
- 2015 – Monticello Prudency
- 2015 – Production Tax Credits for Borders Wind and Pleasant Valley

Based on the information the Company provided at the May 21, 2015 meeting, which showed the CCOSS filed in Direct Testimony and the CCOSS filed in the final rate case compliance, the Department was able to confirm that the final revenue requirements for 2014 and 2015 were generally correctly reflected in the CCOSS and the rate of return for 2014 and 2015, with two exceptions.

In addition to the Department's concerns about Xcel's implementation of the Commission's Monticello Order, as discussed in the Department's Request for Clarification filed today, the Department notes that Xcel determined the 2015 Step to be $3,323,000 greater than the amount shown in the Commission Order at page 94. The difference is based on the Commission applying the 2015 rate of return only to the 2015 Step projects, and not to the 2014 rate base plus the 2015 Step projects; which Xcel prefers.

The Department sees a similarity to the Commission's decision not to approve a "Passage of Time" adjustment, and the Commission decision to apply the 2015 rate of return only to the 2015 Step projects (both result in a very narrow interpretation of what can be updated for the 2015 Step). Thus, while the Department would prefer that the Commission approve the Department's recommended "Passage of Time" adjustment, for this proceeding the Department could agree with the Commission that it would be appropriate to apply the rate of return only to the 2015 Step projects.

Based on the information the Company provided after the May 21 meeting, in response to Department information request nos. 4 and 5 (primarily Part 10 of both information request responses) and Attachment C[5] to Department information request no. 4 regarding the financial adjustment listed above, the Department was also able to confirm that the

[5] Attachment C was provided by the Company to the Department at 4 pm on Wednesday, May 27, 2015.

adjustments tested were correctly updated and reflected in the CCOSS used for final compliance, except for the following adjustments discussed below:

- Corporate Aviation – the Company reduced by $840,000 the administrative and general expenses; the Department defers to the OAG-AUD to determine if this adjustment is appropriate.
- Production Tax Credits for Borders Wind and Pleasant Valley – the Company reduced by $6,504,000 the Federal and State Taxes, which is not consistent with the adjustment agreed to by the Department and Company of $11,903,000.[6] The Company indicated in an email sent at 4 pm on Wednesday May 27 with the following note in Attachment C to the Department's information request no. 4: "Please note that the PTC credit is absorbed in the [net operating loss] NOL calculation (the NOL grows due to deferring the impact of the PTCs in the current year)." As a result, the difference in the agreed-upon adjustment and the adjustment actually made in CCOSS may be the difference in tax amount the Company could use of $6,504,000 and the remaining amount $5,399,000 that increases the net operating loss (NOL) but will be flowed back to customer when used. However, Xcel needs to fully explain and document the reason for this difference.

In summary, the Department was generally able to confirm that the financial impacts of the Commission's Order for 2014 and 2015 were reflected in the CCOSS, except for rate of return for 2015 Step, Corporation Aviation adjustment and Production Tax Credits for Borders Wind and Pleasant Valley, as discussed above, and Xcel's implementation of the Commission's Monticello Order, as discussed in the Department's Request for Clarification. In addition, as discussed below, the Department had a concern with the amount of economic development discounts.

D. COMPLIANCE WITH THE CLASSIFICATION AND ALLOCATION METHODS

Following the May 21, 2015 meeting with Xcel, the Department identified two issues that needed to be addressed: a financial issue (the amount of economic development discounts included in the revised 2014 and 2015 CCOSSs) and a classification issue related to Other O&M expenses. The Department discusses these issues below.

[6] See Campbell Opening Hearing Statement at page 1 and NSP Ex.99 at 7 and Schedule 1 (Robinson Rebuttal).

Amount of Economic Development Discounts

As identified under Attachment A (Resolved Issues and Undisputed Corrections-Issue 37) of the Administrative Law Judge's December 26, 2014 *Findings of Fact, Conclusion of Law, and Recommendations* in Docket No. 13-868 (2014 ALJ Findings of Fact), Xcel accepted in Rebuttal testimony to reduce the annual amount of lost revenues (economic development discounts) it will recover annually through base rates from its proposed **[TRADE SECRET DATA HAS BEEN EXCISED]**.

During the May 21, 2015 meeting, Xcel was not able to identify and justify the amount of economic development discounts included under both the compliance 2014 and 2015 CCOSSs. These amounts do not have a separate line item in the CCOSSs to identify them; instead, they are lumped with the interruptible rate discounts under the heading of "Rate Discounts."

The Company stated that it would provide additional documentation in their response to the Department's information request Nos. 4 and 5 to demonstrate Xcel's compliance regarding this issue. Xcel's May 27, 2015 response to IR 4 was limited to:

(1) a table with a breakdown of costs between the interruptible rate discounts and the economic development discounts that Xcel would recover through base rates, and
(2) a statement that "the rate discounts for economic development were inadvertently excluded from the rate discount cost allocation process" of Xcel's 2014 and 2015 compliance CCOSS.

The breakdown provided appears to indicate that Xcel is in compliance with the 2015 Order since the 2014 amount included for the economic development discounts is the Commission-approved amount of **[TRADE SECRET DATA HAS BEEN EXCISED]**, within Xcel's revised total 2014 rate discounts amount of $70,399,145. However, the information Xcel provided shows that the Company is not in compliance with the 2015 Order regarding the 2014 amount of economic development discounts to be recovered through base rates, since the total $70,399,145 exceeds the total $68,514,000 amount Xcel provided earlier in this case.

As noted above, the economic development discounts and the interruptible rate discounts are combined and showed only as a single line item in the CCOSS, "Rate Discounts." As shown in Xcel's June 10, 2014 response to IR 730,[7] the Company calculated a total 2014 and 2015 rate discount amount of **[TRADE SECRET DATA HAS BEEN EXCISED]** as the result of using the 2013 actual economic development discounts disbursed by Xcel, (**[TRADE**

[7] Source: Xcel's June 10, 2014 response to the Department's information request Nos. 730 and 731, included as Attachments 5 and 6 to these comments.

SECRET DATA HAS BEEN EXCISED]), instead of the amount proposed by Xcel in Direct Testimony (**[TRADE SECRET DATA HAS BEEN EXCISED]**). In addition, Xcel provided a similar amount in Rebuttal Testimony, $68,514,000, for both its 2014 and 2015 Rebuttal CCOSSs.[8] There is a substantial difference (about $1,885,000) between the total amounts of 2014 rate discounts provided by Xcel in the record and the amount used by Xcel in its correction to its proposed compliance 2014 CCOSS.

Moreover, Xcel's last-minute statement that it excluded the economic development discounts raises more questions about the Company's proposed compliance that cannot be verified based on the information available at this time.

The Department notes that a similar substantial difference between the total amounts of 2015 rate discounts provided by Xcel in the record and the amount used by Xcel in its correction to its compliance 2015 CCOSS. Thus, the Department concludes that Xcel's "Rate Discounts" amount used in the compliance 2014 and 2015 CCOSSs should be limited to $68,514,000.

<u>Classification of Other O&M Expenses</u>

As stated in the Commission's May 15, 2015 Notice, in ordering paragraphs 35 and 36, the Commission authorized the following:

> 35. Xcel shall modify its 2014 and 2015 class-cost-of-service studies to classify the costs of the Grand Meadow and Nobles wind farms on the same basis as its other fixed production-plant costs using the plant-stratification method.
>
> 36. Xcel shall modify its 2014 and 2015 class-cost-of-service studies to use the location method rather than the predominant-nature method to allocate other production O&M costs.

During the May 21 meeting with Xcel, the Company appeared to demonstrate that it modified its 2014 and 2015 CCOSSs in compliance with ordering paragraph 36. However, following further review of the compliance 2014 and 2015 CCOSSs, the Department identified two related issues.

First, the Company did not revise the calculation of the energy/capacity classification (65%/35%) of Other O&M costs it provided in Direct Testimony.

[8] Source: Attachment 7 to these comments.

As shown in the table below reproducing Table 7 of Mr. Peppin's Direct Testimony, where the input data is highlighted to facilitate review, Xcel's compliance calculation of the energy/capacity classification (65%/35%) is still based on:

- The assumption that the Grand Meadow and Nobles wind farms should be classified on the same basis of peaking plants, i.e., 100 percent capacity-related costs. This approach is inconsistent with ordering paragraph 35.

- The use of cost data for all production plant costs in Xcel's Plant Stratification analysis that do not reflect Xcel's statement and documentation (Table 4) provided during the May 21 meeting that it updated "its CCOSS results using 2013 cost data for Pleasant Valley and Border Winds as well as for all other production plant costs in its Plant Stratification analysis" in compliance with ordering point 712 of the 2014 Findings of Fact.

Live Reproduction of Table 7 of Peppin Direct:
Classification of Other O&M Expenses in 2014 Direct CCOSS

Expense Category ($ thousands)	2014 Other O&M	% Energy	% Capacity	Energy Costs	Capacity Costs
Chemicals/Water	13,005.20	100	0	13,005.20	-
Fossil	77,396.80	61	39	47,212.05	30,184.75
Combustion	43,548.50	0	100	-	43,548.50
Nuclear	309,783.40	79.1	20.9	245,038.67	64,744.73
Combined Cycle	30,601.80	24.6	75.4	7,528.04	23,073.76
Hydro	472.90	83	17	392.51	80.39
Wind (Grand Meadow&Nobles)	6,823.30	0	100	-	6,823.30
Total Generation	481,631.90	65.0	35.0	313,176.47	168,455.43
Corporate Other	18,516.80	65.0	35.0	12,040.37	6,476.43
Regional Market	7,983.50	65.0	35.0	5,191.19	2,792.31
JCOSS O&M Adjustment	(2,063.00)	65.0	35.0	(1,341.45)	(721.55)
Total Other O&M	**506,069.20**	**65.0**	**35.0**	**329,066.58**	**177,002.62**

Using the compliance input data provided by Xcel during the May 21 meeting, the Department recalculated the classification of Other O&M expenses as follows for the 2014 compliance CCOSS:

Table 7 updated with following changes:

Classification of each category of production plants with 2013 updated data from Table 4 provided by Xcel during the May 21, 2015 meeting, including use of stratification to classify wind as opposed to classifying wind as 100% capacity, results in the following:

Expense Category ($ thousands)	2014 Other O&M	% Energy	% Capacity	Energy Costs	Capacity Costs
Chemicals/Water	13,005.20	100	0	13,005.20	-
Fossil	77,396.80	60.8	39.2	47,057.25	30,339.55
Combustion	43,548.50	0	100	-	43,548.50
Nuclear	309,783.40	80.9	19.1	250,614.77	59,168.63
Combined Cycle	30,601.80	23.7	76.3	7,252.63	23,349.17
Hydro	472.90	85.9	14.1	406.22	66.68
Wind (Grand Meadow & Nobles)	6,823.30	95.6	4.4	6,523.07	300.23
Total Generation	481,631.90	67.4	32.6	324.859.15	156,772.75
Corporate Other	18,516.80	67.4	32.6	12,489.15	6,027.28
Regional Market		67.4	32.6		
	7,983.50			5,384.84	2,598.66
JCOSS O&M Adjustment	(2,063.00)	67.4	32.6	(1,391.49)	(671.51)
Total Other O&M	**506,069.20**	**67.4**	**32.6**	**341,342.03**	**164,727.17**

The Department notes that, as a result of the Department's corrections to comply in part with the 2015 Order, classification of Other O&M expenses increases from a 65% energy-related to a 67.4 percent energy-related classification. In addition, the Department notes that Xcel has not updated the cost breakdown of the 2014 Other O&M expenses of $506,069,200. Given that the 2014 compliance CCOSS shows a different total amount for the Minnesota jurisdiction Other O&M expenses of $500,311,757, an update of the corresponding cost breakdown may affect also the compliance classification of the Other O&M expenses.

The Department's review of Xcel's May 27, 2015 response to IR 5 raises the same concerns as discussed above. In fact, even without changing the financial data, the Department expects that the 2015 portion of the other O&M expenses classified as energy-related would increase even further when taking into account the classification of the costs of the two new wind facilities, Pleasant Valley and Border wind farms, included in the 2015 compliance CCOSS.

In summary, the above discussion indicates that Xcel's proposed compliance 2014 and 2015 CCOSSs do not comply with the Commission's May 8, 2015 Order.

Thus, at this time, it appears that Xcel did not comply:

- with the requirement to halve the amount of economic development discounts **[TRADE SECRET DATA HAS BEEN EXCISED]** the Company will recover through base rates; and
- with ordering point 35 of the 2015 Order and the ordering point 712 of the 2014 Findings of Fact.

In addition, a more general concern goes to the reliability of Xcel's CCOSS as a reliable model. A reasonable model should be reliable in the sense that once any specific input data or relationship is changed, the change carries through the model. However, it appears that Xcel's CCOSS model is not reliable in this manner, since Xcel stated that it changed the classification of the costs of the Grand Meadow and Nobles wind farms and made other changes in its compliance CCOSSs, but these change were not reflected in the calculation of the classification of Other O&M expenses and other factors. These facts indicate that there is a need for Xcel to improve its CCOSS model to reflect automatically all changes made to the input data and to the relationships between the variables of the model.

The Department recommends that the Commission require Xcel to ensure internal consistency within its CCOSS by the time the Company files its next rate case and have direct links to any and all inputs used in its model. One way to ensure a reasonable review of this requirement would be for Xcel to include specific tabs within its CCOSS model that clearly identify all inputs (non-financial and financial) as well as all relationships between variables used in its model. Any use of these inputs or relationships within the model should be directly linked to these source inputs and/or relationships.

In addition, the Department recommends that these source inputs be linked to the financial data and non-financial data filed in the record so that any changes made to comply with the ALJ's and Commission's Orders will be clearly and promptly reflected in the relevant compliance CCOSS.

III. DEPARTMENT ANALYSIS OF THE CLASS REVENUE APPORTIONMENT

In its May 8, 2015 Order, the Commission ordered Xcel to apportion its revenue requirement among the customer classes using the following methodology to the revised CCOSS:

- Set the Commercial and Industrial Non-Demand class apportionment at the cost-based level indicated by the revised CCOSS;

- Move the Residential class 75 percent closer to cost – unless the revised CCOSS shows that the Residential class is contributing more than its share of cost – in that case, set the Residential class apportionment at the cost-based level;

- Maintain the current level of Lighting class revenues; and

- Recover the remaining revenue requirement from the C&I Demand class.

The Department reviewed the Company's proposed apportionment of revenue responsibility and, based on the information available at this time, concludes that it appears to comply with the Commission's Order, with the exception of Xcel's calculation of apportionment to the Residential class. In calculating the apportionment of revenue responsibility to the Residential class, Xcel first calculated the increase assuming an across-the-board increase to all customer classes of 5.94 percent. To move the Residential class 75 percent closer to cost, the Company then increased Residential class revenue responsibility by 75 percent of the difference between an across-the-board increase, and the results of the revised CCOSS.

In its May 5, 2015 Order, the Commission discusses its finding to move the Residential class 75 percent closer to cost, stating, "any upward adjustment to the Residential class will be limited to 75 percent of the difference between that class's updated present revenue figure and its revised CCOSS-indicated cost." (Order at 84). The Department understands the Commission's Order to require the 75 percent to apply to the difference between updated current revenues and the results of the CCOSS rather than revenues based on an across-the-board increase.

Following the directive of the Commission's Order would shift revenue responsibility from the Residential to the Large Commercial and Industrial class. Table 1, below, compares the apportionments using Xcel's proposal and the methodology discussed in the Commission's Order, based only on 2015 information. As shown in Table 1, using the Commission's methodology results in an increase of 4.71 percent to the Residential Class compared with 6.19 percent using Xcel's apportionment. For the C&I Demand class, the Commission's method would result in an increase in revenue responsibility of 6.83 percent compared with 5.93 percent. Likewise, Table 2 shows the revenue apportionment shift between the Residential class and C&I Demand class as a percentage of total income.

Table 1: Comparison of Apportionment of Revenue Responsibility

Class	Revised Current	Revised CCOSS	Xcel Proposed Apportion	PUC Methodology	Xcel % Increase	PUC % Increase
Residential	$1,023,121	$1,087,369	$1,086,489	$1,071,307	6.19%	4.71%
Non-Demand	$108,086	$113,601	$113,601	$113,601	5.10%	5.10%
C&I Demand	$1,669,134	$1,767,681	$1,768,031	$1,783,213	5.93%	6.83%
Lighting	$26,319	$25,789	$26,319	$26,319	0.00%	0.00%
Total	$2,826,660	$2,994,440	$2,994,440	$2,994,440	5.94%	5.94%

Table 2: Apportionment as a Percent of Total Income

Class	Revised Current	Revised CCOSS	Xcel Proposed Apportion	PUC Methodology
Residential	36.20%	36.31%	36.28%	35.78%
Non-Demand	3.82%	3.79%	3.79%	3.79%
C&I Demand	59.05%	59.03%	59.04%	59.55%
Lighting	0.93%	0.86%	0.88%	0.88%
Total	100.00%	100.00%	100.00%	100.00%

There have been many moving parts in this rate proceeding, including the shift in revenue responsibility between the Residential and C&I Demand classes. More shifts may occur as a result of the issues discussed above. Thus, the Department notes that, once the financial and CCOSS issues are finalized in this proceeding, the Commission may wish to request Xcel to provide estimated rate and bill impacts for customer classes to affirm the methodology of apportioning revenue responsibility.

IV. DEPARTMENT RECOMMENDATION

The Department concludes that the Company's sales and customer inputs do not match what the Commission adopted in its May 8, 2015 Order.

The Department was generally able to confirm that the financial impacts of the Commission's Order for 2014 and 2015 were reflected in the CCOSS, except for:

- rate of return for 2015 Step;
- Corporation Aviation adjustment and Production Tax Credits for Borders Wind and Pleasant Valley;
- Sherco 3 Insurance proceeds (addressed in a separate letter);
- Xcel's economic development discounts; and
- potentially Xcel's implementation of the Commission's Monticello Order (addressed in the Department's Request for Clarification.

The Department concludes that Xcel's compliance 2014 and 2015 CCOSSs do not fully comply with ordering point 712 of the 2014 Findings of Fact and with ordering points 35 and 36 of the 2015 Order.

The Department recommends that the Commission require Xcel to ensure internal consistency within its CCOSS by the time the Company files its next rate case and have direct links to any and all inputs used in its model. One way to ensure a reasonable review of this requirement would be for Xcel to include specific tabs within its CCOSS model that clearly identify all inputs (non-financial and financial) as well as all relationships between variables used in its model. Any use of these inputs or relationships within the model should be directly linked to these source inputs and/or relationships.

In addition, the Department recommends that these source inputs be linked to the financial data and non-financial data filed in the record so that any changes made to comply with the ALJ's and Commission's Orders will be clearly and promptly reflected in the relevant compliance CCOSS.

Finally, the Department notes that, once the financial and CCOSS issues are finalized in this proceeding, the Commission may wish to request Xcel to provide estimated rate and bill impacts for customer classes to affirm the methodology of apportioning revenue responsibility.

/lt

Attachment 1

Department's May 14, 2015 information request

Nos. 4 (2014 compliance CCOSS) and 5 (2015 compliance CCOSS)

Ouanes, Samir (COMM)

From:	Boler, Connor (COMM)
Sent:	Thursday, May 14, 2015 2:42 PM
To:	regulatory.records@xcelenergy.com
Cc:	Ouanes, Samir (COMM); Shah, Sachin (COMM); Lusti, Dale (COMM); Campbell, Nancy (COMM); Peirce, Susan (COMM)
Subject:	13-868 IRs 4-5
Attachments:	Ouanes-irs-GR-13-868.docx

Hello,

Here are the questions for 13-868 IR 4-5.

Thank you for your time,
Connor Boler

Connor Boler
Office and Administrative Specialist Intermediate
Minnesota Department of Commerce
85 7th Place East, Suite 500, Saint Paul, MN 55101
P: 651-539-1534

MINNESOTA DEPARTMENT OF COMMERCE

State of Minnesota

DEPARTMENT OF COMMERCE
DIVISION OF ENERGY RESOURCES

Nonpublic [ ]
Public [X]

Utility Information Request

Docket Number: E002/GR-13-868 | Date of Request: 5/14/2015

Requested From: Xcel Energy | Response Due: 5/25/2015

Analysts Requesting Information: Samir Ouanes/Sachin Shah/Dale Lusti/ Nancy Campbell/Sue Peirce

Type of Inquiry:
[ ]......Financial
[ ]......Engineering
[ ]......Cost of Service
[ ]......Rate of Return
[ ]......Forecasting
[ ]......CIP
[ ]......Rate Design
[ ]......Conservation
[X].....Commission-Required Revised CCOSS and Apportionment

If you feel your responses are trade secret or privileged, please indicate this on your response.

Request No.	
4	Subject: Commission-required revised 2014 CCOSS and Apportionment In its May 8, 2015 Order at 84 in Docket No. E002/GR-13-868, the Commission required that "the Company rerun its CCOSS with modifications required by this order [2015 Order], and calculate the apportionment based on that revised CCOSS." 1) Please provide a hard copy and an electronic copy (Excel spreadsheet) of the Commission-required revised 2014 CCOSS discussed above with all links and formulas intact. 2) Please provide a list of all modifications to the inputs of Xcel's Direct 2014 CCOSS required by the 2015 Order. 3) Please provide a list of all modifications Xcel made to the inputs of Xcel's Direct 2014 CCOSS in response to question 1 above. *Continued on next page*

Response by: ______________________ List sources of information:

Title: ______________________ ______________________

Department: ______________________ ______________________

Telephone: ______________________ ______________________

4) Please provide a side-by-side comparison of the required modifications and the modifications made to the inputs of Xcel's Direct 2014 CCOSS in response to questions 2 and 3 above.

5) Please explain and justify any difference between the lists provided in response to question 2 and 3 above.

6) Please provide a list of all modifications to the classification and allocation methods of Xcel's Direct 2014 CCOSS required by the 2015 Order.

7) Please provide a list of all modifications Xcel made to Xcel's Direct 2014 CCOSS classification and allocation methods in response to question 1.

8) Please provide a side-by-side comparison of the required modifications and the modifications made to the classification and allocation methods of Xcel's Direct 2014 CCOSS in response to questions 6 and 7 above.

9) Please explain and justify any difference between the lists provided in response to question 6 and 7 above.

10) Please demonstrate that the revised 2014 CCOSS provided in response to question 1 above incorporates all the modifications required by the 2015 Order.

11) Please calculate the apportionment based on the revised 2014 CCOSS provided in response to question 1 above.

12) Please demonstrate that your calculation of the apportionment in response to question 11 above is in compliance with the Commission required apportionment at page 84 of the 2015 Order.

Response by:	______________	List sources of information:
Title:	______________	______________
Department:	______________	______________
Telephone:	______________	______________

State of Minnesota

DEPARTMENT OF COMMERCE
DIVISION OF ENERGY RESOURCES

Nonpublic [ ]
Public [X]

Utility Information Request

Docket Number: E002/GR-13-868   Date of Request: 5/14/2015

Requested From: Xcel Energy   Response Due: 5/25/2015

Analysts Requesting Information: Samir Ouanes/Sachin Shah/Dale Lusti/ Nancy Campbell/Sue Peirce

Type of Inquiry:

[ ]......Financial	[ ]......Rate of Return	[ ]......Rate Design
[ ]......Engineering	[ ]......Forecasting	[ ]......Conservation
[ ]......Cost of Service	[ ]......CIP	[X]......Commission-Required Revised CCOSS and Apportionment

If you feel your responses are trade secret or privileged, please indicate this on your response.

Request No.	
5	Subject: Commission-required revised 2015 CCOSS and Apportionment In its May 8, 2015 Order at 84 in Docket No. E002/GR-13-868, the Commission required that "the Company rerun its CCOSS with modifications required by this order [2015 Order], and calculate the apportionment based on that revised CCOSS." 1) Please provide a hard copy and an electronic copy (Excel spreadsheet) of the Commission-required revised 2015 CCOSS discussed above with all links and formulas intact. 2) Please provide a list of all modifications to the inputs of Xcel's Direct 2015 CCOSS required by the 2015 Order. 3) Please provide a list of all modifications Xcel made to the inputs of Xcel's Direct 2015 CCOSS in response to question 1 above. *Continued on next page*

Response by: ______________________   List sources of information:

Title: ______________________   ______________________

Department: ______________________   ______________________

Telephone: ______________________   ______________________

4) Please provide a side-by-side comparison of the required modifications and the modifications made to the inputs of Xcel's Direct 2015 CCOSS in response to questions 2 and 3 above.

5) Please explain and justify any difference between the lists provided in response to question 2 and 3 above.

6) Please provide a list of all modifications to the classification and allocation methods of Xcel's Direct 2015 CCOSS required by the 2015 Order.

7) Please provide a list of all modifications Xcel made to Xcel's Direct 2015 CCOSS classification and allocation methods in response to question 1.

8) Please provide a side-by-side comparison of the required modifications and the modifications made to the classification and allocation methods of Xcel's Direct 2015 CCOSS in response to questions 6 and 7 above.

9) Please explain and justify any difference between the lists provided in response to question 6 and 7 above.

10) Please demonstrate that the revised 2015 CCOSS provided in response to question 1 above incorporates all the modifications required by the 2015 Order.

11) Please calculate the apportionment based on the 2015 revised CCOSS provided in response to question 1 above.

12) Please demonstrate that your calculation of the apportionment in response to question 11 above is in compliance with the Commission required apportionment at page 84 of the 2015 Order.

Response by: ______________________ List sources of information:

Title: ______________________ ______________________

Department: ______________________ ______________________

Telephone: ______________________ ______________________

Attachment 2

Xcel's May 27, 2015 response to

the Department's information request No. 4 (2014 compliance CCOSS)

Ouanes, Samir (COMM)

From:	Harrington, Cynthia D <Cynthia.D.Harrington@xcelenergy.com>
Sent:	Wednesday, May 27, 2015 12:54 PM
To:	*COMM_Utility Discovery
Cc:	Lusti, Dale (COMM); Campbell, Nancy (COMM); Peirce, Susan (COMM); Ouanes, Samir (COMM); Shah, Sachin (COMM); Ian Dobson; Richard Savelkoul; Andrew Moratzka
Subject:	PUBLIC Xcel Energy's Response to DOC Information Request No. 4-PUBLIC_Docket No. E002/GR-13-868_2013 Electric Rate Case
Attachments:	05-27-15_Cover Letter_DOC IR 4-PUBLIC.pdf; DOC-0004 PUBLIC.pdf; DOC-0004 _Attachment A.xlsx; DOC-0004_Attachment B.xlsx; DOC-0004_Attachment C.xlsx

Dear Mr. Boler,

Attached please find a cover letter and our PUBLIC response to the Department of Commerce's Information Request No. 4-Public concerning Xcel Energy's Application for Authority to Increase Rates for Electric Service filed with the Minnesota Public Utilities Commission on November 4, 2013 (Docket No. E002/GR-13-868). The Non-Public version of this response will be sent under separate cover less Attachments A, B and C which are Public and are being provided within this message in live, Excel format.

In addition please note that we are currently working to complete our response to IR DOC No. 5 which will be sent to you shortly. Please contact me if you have any questions regarding this submission. Thank you.

Cynthia (Cyndee) D. Harrington
Case Specialist
Xcel Energy | NSPM Regulatory Affairs
414 Nicollet Mall - 7th Floor | Minneapolis, MN 55401-1925
☎: 612-330-5953 | 📱: 651-769-3744
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✉: cynthia.d.harrington@xcelenergy.com

XCELENERGY.COM

PUBLIC DOCUMENT: TAINS TRADE SECRET INFORMATION
– NON-PUBLIC DATA –

☐ **Non Public Document – Contains Trade Secret Data**
☒ **Public Document – Trade Secret Data Excised**
☐ **Public Document**

Xcel Energy			
Docket No.:	E002/GR-13-868		
Response To:	Department of Commerce	Information Request No.	4
Requestor:	Samir Quanes/Sachin Shah/Dale Lusti/Nancy Campbell/Sue Peirce		
Date Received:	May 14, 2015		

Question:

Subject: Commission-required revised 2014 CCOSS and Apportionment

In its May 8, 2015 Order at 84 in Docket No. E002/GR-13-868, the Commission required that "the Company rerun its CCOSS with modifications required by this order [2015 Order], and calculate the apportionment based on that revised CCOSS."

1) Please provide a hard copy and an electronic copy (Excel spreadsheet) of the Commission-required revised 2014 CCOSS discussed above with all links and formulas intact.

2) Please provide a list of all modifications to the inputs of Xcel's Direct 2014 CCOSS required by the 2015 Order.

3) Please provide a list of all modifications Xcel made to the inputs of Xcel's Direct 2014 CCOSS in response to question 1 above.

4) Please provide a side-by-side comparison of the required modifications and the modifications made to the inputs of Xcel's Direct 2014 CCOSS in response to questions 2 and 3 above.

5) Please explain and justify any difference between the lists provided in response to question 2 and 3 above.

6) Please provide a list of all modifications to the classification and allocation methods of Xcel's Direct 2014 CCOSS required by the 2015 Order.

7) Please provide a list of all modifications Xcel made to Xcel's Direct 2014 CCOSS classification and allocation methods in response to question 1.

8) Please provide a side-by-side comparison of the required modifications and the modifications made to the classification and allocation methods of Xcel's Direct 2014 CCOSS in response to questions 6 and 7 above.

9) Please explain and justify any difference between the lists provided in response to question 6 and 7 above.

10) Please demonstrate that the revised 2014 CCOSS provided in response to question 1 above incorporates all the modifications required by the 2015 Order.

11) Please calculate the apportionment based on the revised 2014 CCOSS provided in response to question 1 above.

12) Please demonstrate that your calculation of the apportionment in response to question 11 above is in compliance with the Commission required apportionment at page 84 of the 2015 Order.

<u>Response</u>:

1) The trade secret electronic version of the 2014 Class Cost of Service Study "MN CCOSS 2014 Compliance as filed.zip" was previously provided to Department staff on May 5, 2015 and has not changed. Included with this response is Attachment A, provided in live Excel format, which is a summary of the CCOSS results and Attachment B to this response, also provided in live Excel formal, which shows detailed CCOSS results.

2) The following financial input modifications are required by the Commissions 2015 order:

   a. Update the capital structure to the Commission ordered rate of return.

   b. Update the MN jurisdiction rate base and expense inputs to the Commission ordered amounts to reflect the ordered revenue requirement and associated deficiency.

c. Update present revenues, sales and customers to reflect 2014 weather normalized actual values.

d. Recover CIP costs through base rates rather than recovering them entirely via the rider

3) The modifications listed in the response to item 2 above are the only ones that were made to the CCOSS.

4) Please see the response to items 2 and 3.

5) Please see the response to items 2 and 3.

6) Below is a list of all modifications to the classification and allocation methods required by the 2015 Commission Order:

a. Adjust the energy, demand and customer allocators to reflect the change sales and customers.

b. Use the "location method" for classifying other production O&M costs into capacity and energy-related components. Capacity-related costs are allocated to customer class with the Commission approved D10S allocator while energy-related costs are allocated with the approved E8760 allocator.

c. Use 2013 cost data for stratifying Pleasant Valley and Border Winds as well as all other production plant costs.

Commission Order Point IV. B. 4. a), as adopted by the Commission, states the following:

> *"Adopt the ALJ's finding and recommendation and require Xcel to update its CCOSS results using 2013 cost data for Pleasant Valley and Border Winds as well as for all production plant costs in its plant stratification analysis."*

d. Classify the cost of the Grand Meadow and Nobles wind farms on the same basis as its other fixed production plant costs using the plant stratification method.

e. Adopt the revised economic development amounts that were included in the Company's CCOSS that was filed in Rebuttal testimony and allocate these costs to class based on Present Revenue.

7) The modifications listed in the response to item 6 are the only ones that were made to the CCOSS.

8) Please see the responses to items 6 and 7.

9) Please see the response to items 6 and 7.

10) Referencing the response to item 2 above, below is the list of modifications to the CCOSS financial inputs required by the 2015 Commission order and an indication where these modifications are demonstrated.

a. Update the capital structure to the Commission ordered rate of return.

The capital structure has been updated to the Commission ordered Return on Equity of 9.72% and the Rate of Return of 7.34%. This is shown on the trade secret live version of the 2014 compliance CCOSS on the spreadsheet tab labeled "JCOSS" on spreadsheet rows 45 to 51.

b. Update the MN jurisdiction rate base and expense inputs to the Commission ordered amounts to reflect the Commission's ordered revenue requirement and associated deficiency.

Column 1; Row 15 of Attachment A to this response, which is a summary of 2014 Compliance CCOSS results, shows that the 2014 deficiency is $58,908,000. This deficiency matches the deficiency as shown in the Company's April 24th compliance filing – Preliminary Financial Schedules as shown on Schedule A1; Page 3 of 3; Column 1; Row 10.

A selected line item comparison of Commission approved rate base amounts as shown on Schedule A4 of Company's April 24th compliance filing – Preliminary Financial Schedules to the Company's 2014 Compliance CCOSS as provided in Attachment B to this response is shown in the table below:

Rate Base Amount	Commission Approved Amount from Schedule A4	2014 Compliance CCOSS Reference in DOC-0004_Att B.xlsx
Utility Plant in Service	Column 12; Line 6	Page 4; Column 1; Line 52
Depreciation Reserve	Column 12; Line 12	Page 5; Column 1; Line 28
Total Average Rate Base	Column 12; Line 35	Page 6; Column 1; Line 36

A selected line item comparison of Commission approved revenue and expense amounts as shown on Schedule A5, page 3 of 3 of Company's April 24th compliance filing – Preliminary Financial Schedules to the Company's 2014 Compliance CCOSS as Attachment B to this response is shown below:

Revenue or Expense Amount	Commission Approved Amount from Schedule A5 ; Page 3 of 3	2014 Compliance CCOSS Reference in DOC-0004_Att B.xlsx
Total Operating Revenue	Column 34; Line 4	Page 7; Column 1; Line 27
Federal and State Income Taxes	Column 34; Line 18	Page 11; Column 1; Line 39A
Total Expenses	Column 34; Line 21	Page 10; Column 1; Line 48 **PLUS** Page 11; Column 1; Line 39A

c. Update present revenues, sales and customers to reflect 2014 weather normalized actual values.

Column 2 of Tables 1-3 below show the updates that were made to reflect 2014 weather normalized actual values.

Table 1

2014 Present Revenues ($000)				
	[1]	[2]	[3]	[4]
Customer Class	**Direct CCOSS**	**Compliance CCOSS**	**Change**	**% Change**
Residential	$1,001,398	$1,023,121	$21,723	2.169%
Commercial Non Demand	$105,523	$108,086	$2,563	2.429%
C&I Demand	$1,655,347	$1,669,134	$13,787	0.833%
Lighting	$26,477	$26,319	-$158	-0.597%
Total	$2,788,745	$2,826,661	$37,916	1.360%

PUBLIC DOCUMENT: TAINS TRADE SECRET INFORMATION
– NON-PUBLIC DATA –

Table 2

2014 MWh Sales				
	[1]	[2]	[3]	[4]
Customer Class	**2014 Direct**	**2014 Compliance**	**Change**	**% Change**
Residential	8,507,873	8,756,626	248,753	2.924%
Commercial Non Demand	937,895	968,021	30,125	3.212%
C&I Demand	20,614,915	20,859,682	244,767	1.187%
Lighting	174,524	173,879	-645	-0.370%
Total	30,235,207	30,758,208	523,000	1.730%

Table 3

2014 Customer Counts				
	[1]	[2]	[3]	[4]
Customer Class	**2014 Direct**	**2014 Compliance**	**Change**	**% Change**
Residential	1,108,321	1,113,587	5,266	0.475%
Commercial Non Demand	86,595	86,824	229	0.265%
C&I Demand	45,534	45,642	108	0.237%
Lighting	27,277	26,861	-415	-1.523%
Total	1,267,726	1,272,915	5,188	0.409%

Updated present revenues are shown on rows 4 and 14 of Attachment A. Updated MWh sales for 2014 are shown on page 2, line 21 of Attachment B while updated customer counts are shown on page 2, line 14 of the same attached file.

d. CIP costs are included in base rates as shown on Page 8; Column 1; Line 30 of Attachment B.

Referencing the response to item 6 above, below is the list of modifications to the classification and allocation methods required by the 2015 Commission order and an indication where these modifications are demonstrated.

i. Each customer classes' hourly load data that is used to calculate the demand and energy allocators was adjusted to reflect the change in sales levels as shown in column 4 of Table 2 above. The customer allocators were adjusted to those shown in column 2 of Table 3 above. The adjusted class allocation data is shown on page 14 lines 23-49 of

Attachment B. The resulting class cost allocation factors are shown on page 14, lines 1-22 of the same Attachment B.

ii. As shown on Page 24, lines 11 – 13 of Michael Peppin's direct testimony, using the "Location Method", the capacity versus energy split for Other Production O&M expenses is 35.0% capacity-related versus 65.0% energy-related. Page 7, Column 1, Lines 39-41 of Attachment B shows the following classification of Other Production O&M costs:

Other Production O&M	**($000)**	**Percent**
Capacity-Related	$174,989	35.0%
Energy-Related	$325,323	65.0%
Total Other Production	$500,312	100.0%

Capacity-related costs are allocated to class using the Commission approved D10S allocator, while energy-related costs are allocated to class using the approved E78760 allocator.

iii. The Commission ordered updated plant stratification costs are shown in Column 4 of Table 4 below. Columns 2 and 3 show the plant stratification percentages that were applied in the direct testimony CCOSS, while Columns 5 and 6 shows the updated percentages that were applied in the Compliance CCOSS.

Table 4

Plant Type	**Direct Testimony CCOSS**			**Compliance CCOSS**		
	[1]	[2]	[3]	[4]	[5]	[6]
	Peaking Ratio	**Peaking %**	**Baseload %**	**Peaking Ratio**	**Peaking %**	**Baseload %**
Nuclear	$770 / $3,689	20.9%	79.1%	$792 / $4,146	19.1%	80.9%
Fossil	$770 / $1,976	39.0%	61.0%	$792 / $2,022	39.2%	60.8%
Combined Cycle	$770 / $1,020	75.4%	24.6%	$792 / $1,037	76.3%	23.7%
Hydro	$770 / $4,519	17.0%	83.0%	$792 / $5,601	14.1%	85.9%
Grand Meadow & Nobles	Not Applicable	100%	0%	$792 / $18,142	4.4%	95.6%
Pleasant Valley	$770 /	4.5%	95.5%	$792 /	6.7%	93.3%

Plant Type	Direct Testimony CCOSS			Compliance CCOSS		
	[1]	[2]	[3]	[4]	[5]	[6]
	Peaking Ratio	Peaking %	Baseload %	Peaking Ratio	Peaking %	Baseload %
& Border Winds	$17,150			$11,761		

The updated plant stratification results are applied to the following inputs to the CCOSS so as to separate these costs into baseload and peaking components.

- Plant in service
- Depreciation reserve
- Accumulated deferred income tax
- Construction work in progress
- Book depreciation
- Provision for deferred income taxes
- Investment tax credit
- Tax depreciation and removal expense
- AFUDC

Capacity-related costs are allocated to class using the Commission approved D10S allocator, while energy-related costs are allocated to class using the approved E78760 allocator.

iv. Columns 5 and 6 of Table 4 above shows the Peaking/Baseload plant stratification percentages that were applied to Grand Meadow and Nobles costs in the Company's Compliance CCOSS.

v. In the CCOSS filed with the Company's compliance filing and shown in Attachments A and B, the rate discounts for economic development were inadvertently excluded from the rate discount cost allocation process. The corrected trade secret cost allocation process is shown below:

	MN	Residential	Commercial Non Demand	C&I Demand	St Ltg
D10S Allocator	100.00%	34.85%	3.72%	61.42%	0.00%
Present Revenue Allocator	100.00%	36.21%	3.83%	59.04%	0.93%
	[Trade Secret Data Begins...				
Interruptible Rate Discounts Allocated					
Economic Development Discounts Allocated					
					...Trade Secret Data Ends]
Total Allocated Discounts	$70,399,145	$24,555,363	$2,621,972	$43,209,262	$12,549

In the corrected CCOSS, the adjusted revenue deficiency would change as shown below

	MN	Residential	Commercial Non Demand	C&I Demand	Lighting
Corrected Adjusted Revenue Deficiency	58,908	25,334	1,663	33,952	-2,041
Adjusted Revenue Deficiency as Filed	58,908	24,865	1,613	34,471	-2,041
Difference	0	469	50	-519	0

11) Please see Attachment C to this response which shows the ordered class revenue apportionment.

12) The Commercial class cost (column B) equals ordered apportionment (column K). The Residential apportionment is 75 percent of the difference between present revenue factored to the ordered level (column E) and cost (column B), as shown in Column J, with the ordered class apportionment representing the total of Columns E and J. The Lighting class revenue apportionment remains at present revenue as ordered. The Demand class revenue apportionment represents the remainder of the ordered retail revenue requirement.

Portions of this response are marked "Non-Public" as it contains information the Company considers to be trade secret data as defined by Minn. Stat. § 13.37(1)(b). The information derives independent economic value from not being generally known or readily ascertainable by others who could obtain a financial advantage from their use. Thus, Xcel Energy maintains this information as a trade secret pursuant to Minn. Rule 7829.0500.

Preparer:	Michael Peppin / Steve Huso
Title:	Principal Pricing Analyst / Pricing Consultant
Department:	Regulatory Analysis
Telephone:	612-337-2317 / 612-330-2944
Date:	May 27, 2015

Summary of 2014 Compliance Class Cost of Service Study Results ($000)

UNADJUSTED COST RESPONSIBILITIES

		[1]	[2]	[3]	[4]	[5]
		Total	**Residential**	**Non-Demand**	**Demand**	**Street Ltg**
[1]	Unadjusted Rate Revenue Reqt (CCOSS page 2, line 1)	2,884,855	1,049,147	107,951	1,703,489	24,267
[2]	Incr Misc Chrgs & Late Pay (CCOSS page 7, line 21 to line 23)	91	73	4	14	0
[3]	Unadjusted Operating Revenues (line 1 + line 2)	2,884,946	1,049,220	107,956	1,703,503	24,267
[4]	Present Rates (CCOSS page 2, line 2)	2,826,039	1,023,255	108,102	1,668,360	26,321
[5]	Unadjusted Deficiency (line 3 - line 4)	58,908	25,964	(146)	35,143	(2,054)
[6]	Defic / Pres (line 5 / line 4)	2.1%	2.5%	-0.1%	2.1%	-7.8%
[7]	**Ratio: Class % / Total %**	**1.00**	**1.22**	**-0.06**	**1.01**	**-3.74**

COST RESPONSIBILITIES FOR RATE DISCOUNTS

		Total	Residential	Non-Demand	Demand	Street Ltg
[8]	Rate Discounts (CCOSS page 2, line 5)	69,052	25,185	813	43,054	0
[9]	Rate Discount Cost Allocation (CCOSS page 2, line 6)	69,052	24,086	2,572	42,381	13
[10]	Revenue Requirement Change (line 9 - line 8)	0	(1,099)	1,759	(672)	13

ADJUSTED COST RESPONSIBILITIES

		Total	Residential	Non-Demand	Demand	Street Ltg
[11]	Adjusted Rate Revenue Reqt (line 1 + line 10)	2,884,855	1,048,048	109,711	1,702,817	24,280
[12]	Incr Misc Chrgs & Late Pay (CCOSS page 7, line 21 to line 23)	91	73	4	14	0
[13]	Adjusted Operating Revenues (line 11 + line 12)	2,884,946	1,048,120	109,715	1,702,831	24,280
[14]	Present Rates (line 4)	2,826,039	1,023,255	108,102	1,668,360	26,321
[15]	Adjusted Deficiency (line 13 - line 14)	58,908	24,865	1,613	34,471	(2,041)
[16]	Defic / Pres Rates (line 15 / line 14)	2.1%	2.4%	1.5%	2.1%	-7.8%
[17]	**Ratio: Class % / Total %**	**1.00**	**1.17**	**0.72**	**0.99**	**-3.72**

Attachment 3

Xcel's May 27, 2015 response to

the Department's information request No. 5 (2015 compliance CCOSS)

Ouanes, Samir (COMM)

From:	Harrington, Cynthia D <Cynthia.D.Harrington@xcelenergy.com>
Sent:	Wednesday, May 27, 2015 3:21 PM
To:	*COMM_Utility Discovery
Cc:	Lusti, Dale (COMM); Campbell, Nancy (COMM); Peirce, Susan (COMM); Ouanes, Samir (COMM); Shah, Sachin (COMM); Ian Dobson; Richard Savelkoul; Andrew Moratzka
Subject:	PUBLIC Xcel Energy's Response to DOC Information Request No. 5-PUBLIC_Docket No. E002/GR-13-868_2013 Electric Rate Case
Attachments:	05-27-15_Cover Letter_DOC IR 5-PUBLIC.pdf; DOC-0005 PUBLIC.pdf; DOC-0005 _Attachment A.xlsx; DOC-0005_Attachment B.xlsx; DOC-0005_Attachment C.xlsx; DOC-0005_Attachment D.xlsx

Dear Mr. Boler,

Attached please find a cover letter and our PUBLIC response to the Department of Commerce's Information Request No. 5-Public concerning Xcel Energy's Application for Authority to Increase Rates for Electric Service filed with the Minnesota Public Utilities Commission on November 4, 2013 (Docket No. E002/GR-13-868). The Non-Public version of this response will be sent under separate cover less Attachments A, B, C and D which are Public and are being provided within this message in live, Excel format.

Please contact me if you have any questions regarding this submission. Thank you

Cynthia (Cyndee) D. Harrington
Case Specialist
Xcel Energy | NSPM Regulatory Affairs
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✉: cynthia.d.harrington@xcelenergy.com

XCELENERGY.COM

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– PUBLIC DATA –

☐ **Non Public Document – Contains Trade Secret Data**
☒ **Public Document – Trade Secret Data Excised**
☐ **Public Document**

Xcel Energy	
Docket No.:	E002/GR-13-868
Response To:	Department of Commerce Information Request No. 5
Requestor:	Samir Quanes/Sachin Shah/Dale Lusti/Nancy Campbell/Sue Peirce
Date Received:	May 14, 2015

Question:

Subject: Commission-required revised 2015 CCOSS and Apportionment

In its May 8, 2015 Order at 84 in Docket No. E002/GR-13-868, the Commission required that "the Company rerun its CCOSS with modifications required by this order [2015 Order], and calculate the apportionment based on that revised CCOSS."

1) Please provide a hard copy and an electronic copy (Excel spreadsheet) of the Commission-required revised 2015 CCOSS discussed above with all links and formulas intact.

2) Please provide a list of all modifications to the inputs of Xcel's Direct 2015 CCOSS required by the 2015 Order.

3) Please provide a list of all modifications Xcel made to the inputs of Xcel's Direct 2015 CCOSS in response to question 1 above.

4) Please provide a side-by-side comparison of the required modifications and the modifications made to the inputs of Xcel's Direct 2015 CCOSS in response to questions 2 and 3 above.

5) Please explain and justify any difference between the lists provided in response to question 2 and 3 above.

6) Please provide a list of all modifications to the classification and allocation methods of Xcel's Direct 2015 CCOSS required by the 2015 Order.

7) Please provide a list of all modifications Xcel made to Xcel's Direct 2015 CCOSS classification and allocation methods in response to question 1.

8) Please provide a side-by-side comparison of the required modifications and the modifications made to the classification and allocation methods of Xcel's Direct 2015 CCOSS in response to questions 6 and 7 above.

9) Please explain and justify any difference between the lists provided in response to question 6 and 7 above.

10) Please demonstrate that the revised 2015 CCOSS provided in response to question 1 above incorporates all the modifications required by the 2015 Order.

11) Please calculate the apportionment based on the revised 2015 CCOSS provided in response to question 1 above.

12) Please demonstrate that your calculation of the apportionment in response to question 11 above is in compliance with the Commission required apportionment at page 84 of the 2015 Order.

Response:

1) The trade secret electronic version of the 2015 Class Cost of Service Study "MN CCOSS 2015 Compliance as filed.zip" was previously provided to Department staff on May 5, 2015 and has not changed. Included with this response is Attachment A, provided in live Excel format, which is a summary of the CCOSS results and Attachment B to this response, also provided in live Excel formal, which shows detailed CCOSS results.

2) The following financial input modifications are required by the Commissions 2015 order:

   a. Update the capital structure to the Commission ordered rate of return.

   b. Update the MN jurisdiction rate base and expense inputs to the Commission ordered amounts to reflect the ordered revenue requirement and associated deficiency.

c. Update present revenues, sales and customers to reflect 2014 weather normalized actual values.

d. Recover CIP costs through base rates rather than recovering them entirely via the rider

3) The modifications listed in the response to item 2 above are the only ones that were made to the CCOSS.

4) Please see the response to items 2 and 3.

5) Please see the response to items 2 and 3.

6) Below is a list of all modifications to the classification and allocation methods required by the 2015 Commission Order:

a. Adjust the energy, demand and customer allocators to reflect the change sales and customers.

b. Use the "location method" for classifying other production O&M costs into capacity and energy-related components. Capacity-related costs are allocated to customer class with the Commission approved D10S allocator while energy-related costs are allocated with the approved E8760 allocator.

c. Use 2013 cost data for stratifying Pleasant Valley and Border Winds as well as all other production plant costs.

Commission Order Point IV. B. 4. a), as adopted by the Commission, states the following:

> *"Adopt the ALJ's finding and recommendation and require Xcel to update its CCOSS results using 2013 cost data for Pleasant Valley and Border Winds as well as for all production plant costs in its plant stratification analysis."*

d. Classify the cost of the Grand Meadow and Nobles wind farms on the same basis as its other fixed production plant costs using the plant stratification method.

e. Adopt the revised economic development amounts that were included in the Company's CCOSS that was filed in Rebuttal testimony and allocate these costs to class based on Present Revenue.

7) The modifications listed in the response to item 6 are the only ones that were made to the CCOSS.

8) Please see the responses to items 6 and 7.

9) Please see the response to items 6 and 7.

10) Referencing the response to item 2 above, below is the list of modifications to the CCOSS financial inputs required by the 2015 Commission order and an indication where these modifications are demonstrated.

a. Update the capital structure to the Commission ordered rate of return.

The capital structure has been updated to the Commission ordered Return on Equity of 9.72% and the Rate of Return of 7.37%. This is shown on the attached trade secret live version of the 2015 compliance CCOSS on the spreadsheet tab labeled "JCOSS" on spreadsheet rows 45 to 51.

b. Update the MN jurisdiction rate base and expense inputs to the Commission ordered amounts to reflect the Commission's ordered revenue requirement and associated deficiency.

Column 1; Row 15 of Attachment A, which is a summary of 2015 Compliance CCOSS results, shows that the 2015 deficiency is $168,085,000. This deficiency matches the deficiency as shown in the Company's April 24th compliance filing – Preliminary Financial Schedules as shown on Schedule A1; Page 3 of 3; Column 3; Row 10.

A selected line item comparison of Commission approved rate base amounts as shown on Schedule A4 of Company's April 24th compliance filing – Preliminary Financial Schedules to the Company's 2015 Compliance CCOSS as Attachment B is shown below:

Rate Base Amount	Commission Approved Amount from Schedule A6; Page 2 of 2	2015 Compliance CCOSS Reference in DOC-0005_Att B.xlsx
Utility Plant in Service	Column 3; Line 6	Page 4; Column 1; Line 52
Depreciation Reserve	Column 3; Line 12	Page 5; Column 1; Line 28
Total Average Rate Base	Column 3; Line 35	Page 6; Column 1; Line 36

A selected line item comparison of Commission approved revenue and expense amounts as shown on the Attachment C to this response as compared to the Company's 2015 Compliance CCOSS which is Attachment B to this response and is shown below as follows:

Revenue or Expense Amount	DOC-0005_Att C: Income Statement Combined 2014 TY and 2015 Step	2015 Compliance CCOSS Reference in DOC-0005_Att B.xlsx
Total Operating Revenue	Column 3; Line 4	Page 7; Column 1; Line 27
Federal and State Income Taxes	Column 3; Line 18	Page 11; Column 1; Line 39A
Total Expenses	Column 3; Line 21	Page 10; Column 1; Line 48 **PLUS** Page 11; Column 1; Line 39A

c. Update present revenues, sales and customers to reflect 2014 weather normalized actual values.

Column 2 of Tables 1-3 below show the updates that were made to reflect 2014 weather normalized actual values.

Table 1

2014 Present Revenues ($000)				
	[1]	[2]	[3]	[4]
Customer Class	**Direct CCOSS**	**Compliance CCOSS**	**Change**	**% Change**
Residential	$1,001,398	$1,023,121	$21,723	2.169%
Commercial Non Demand	$105,523	$108,086	$2,563	2.429%
C&I Demand	$1,655,347	$1,669,134	$13,787	0.833%
Lighting	$26,477	$26,319	-$158	-0.597%
Total	$2,788,745	$2,826,661	$37,916	1.360%

Table 2

2014 MWh Sales				
	[1]	[2]	[3]	[4]
Customer Class	2014 Direct	2014 Compliance	Change	% Change
Residential	8,507,873	8,756,626	248,753	2.924%
Commercial Non Demand	937,895	968,021	30,125	3.212%
C&I Demand	20,614,915	20,859,682	244,767	1.187%
Lighting	174,524	173,879	-645	-0.370%
Total	30,235,207	30,758,208	523,000	1.730%

Table 3

2014 Customer Counts				
	[1]	[2]	[3]	[4]
Customer Class	2014 Direct	2014 Compliance	Change	% Change
Residential	1,108,321	1,113,587	5,266	0.475%
Commercial Non Demand	86,595	86,824	229	0.265%
C&I Demand	45,534	45,642	108	0.237%
Lighting	27,277	26,861	-415	-1.523%
Total	1,267,726	1,272,915	5,188	0.409%

Updated present revenues are shown on rows 4 and 14 of Attachment A. Updated MWh sales for 2014 are shown on page 2, line 21 of Attachment B, while updated customer counts are shown on page 2, line 14 of the same attached file.

d. CIP costs are included in base rates as shown on Page 8; Column 1; Line 30 of Attachment B.

Referencing the response to item 6 above, below is the list of modifications to the classification and allocation methods required by the 2015 Commission order and an indication where these modifications are demonstrated.

i. Each customer classes' hourly load data that is used to calculate the demand and energy allocators was adjusted to reflect the change in sales levels as shown in column 4 of Table 2 above. The customer allocators were adjusted to those shown in column 2 of Table 3 above. The adjusted class allocation data is shown on page 14 lines 23-49 of Attachment B. The resulting class cost allocation factors are shown on page 14, lines 1-22 of the same attachment.

ii. As shown on Page 24, lines 11 – 13 of Michael Peppin's direct testimony, using the "Location Method", the capacity versus energy split for Other Production O&M expenses is 35.0% capacity-related versus 65.0% energy-related. Page 7, Column 1, Lines 39-41 of Attachment B shows the following classification of Other Production O&M costs:

Other Production O&M	($000)	Percent
Capacity-Related	$176,520	35.0%
Energy-Related	$328,170	65.0%
Total Other Production	$504,691	100.0%

Capacity-related costs are allocated to class using the Commission approved D10S allocator, while energy-related costs are allocated to class using the approved E78760 allocator.

iii. The Commission ordered updated plant stratification costs are shown in Column 4 of Table 4 below. Columns 2 and 3 show the plant stratification percentages that were applied in the direct testimony CCOSS, while Columns 5 and 6 shows the updated percentages that were applied in the Compliance CCOSS.

Table 4

	Direct Testimony CCOSS			Compliance CCOSS		
	[1]	[2]	[3]	[4]	[5]	[6]
Plant Type	**Peaking Ratio**	**Peaking %**	**Baseload %**	**Peaking Ratio**	**Peaking %**	**Baseload %**
Nuclear	$770 / $3,689	20.9%	79.1%	$792 / $4,146	19.1%	80.9%
Fossil	$770 / $1,976	39.0%	61.0%	$792 / $2,022	39.2%	60.8%
Combined Cycle	$770 / $1,020	75.4%	24.6%	$792 / $1,037	76.3%	23.7%
Hydro	$770 / $4,519	17.0%	83.0%	$792 / $5,601	14.1%	85.9%
Grand Meadow & Nobles	Not Applicable	100%	0%	$792 / $18,142	4.4%	95.6%
Pleasant Valley & Border Winds	$770 / $17,150	4.5%	95.5%	$792 / $11,761	6.7%	93.3%

The updated plant stratification results are applied to the following inputs to the CCOSS so as to separate these costs into baseload and peaking components.

- Plant in service
- Depreciation reserve
- Accumulated deferred income tax
- Construction work in progress
- Book depreciation
- Provision for deferred income taxes
- Investment tax credit
- Tax depreciation and removal expense
- AFUDC

Capacity-related costs are allocated to class using the Commission approved D10S allocator, while energy-related costs are allocated to class using the approved E78760 allocator.

iv. Columns 5 and 6 of Table 4 above shows the Peaking/Baseload plant stratification percentages that were applied to Grand Meadow and Nobles costs in the Company's Compliance CCOSS.

v. In the CCOSS filed with the Company's compliance filing and shown in Attachments A and B, the rate discounts for economic development were inadvertently excluded from the rate discount cost allocation process. The corrected trade secret cost allocation process is shown below:

	MN	Residential	Commercial Non Demand	C&I Demand	St Ltg
D10S Allocator	100.00%	34.85%	3.72%	61.42%	0.00%
Present Revenue Allocator	100.00%	36.20%	3.82%	59.05%	0.93%
	[Trade Secret Data Begins…				
Interruptible Rate Discounts Allocated					
Economic Development Discounts Allocated					
					…Trade Secret Data Ends]
Total Allocated Discounts	$70,435,704	$24,567,934	$2,623,314	$43,231,912	$12,545

In the corrected CCOSS, the adjusted revenue deficiency would change as shown below:

	MN	Residential	Commercial Non Demand	C&I Demand	Lighting
Corrected Adjusted Revenue Deficiency	168,085	64,941	5,579	98,095	-530
Adjusted Revenue Deficiency as Filed	168,085	64,471	5,528	98,615	-530
Difference	0	469	50	-519	0

11) Please see Attachment D to this response which shows the ordered class revenue apportionment.

12) The Commercial class cost (column B) equals ordered apportionment (column K). The Residential apportionment is 75 percent of the difference between present revenue factored to the ordered level (column E) and cost (column B), as shown in Column J, with the ordered class apportionment representing the total of Columns E and J. The Lighting class revenue apportionment remains at present revenue as ordered. The Demand class revenue apportionment represents the remainder of the ordered retail revenue requirement.

Portions of this response are marked "Non-Public" as it contains information the Company considers to be trade secret data as defined by Minn. Stat. § 13.37(1)(b). The information derives independent economic value from not being generally known or readily ascertainable by others who could obtain a financial advantage from their use. Thus, Xcel Energy maintains this information as a trade secret pursuant to Minn. Rule 7829.0500.

Preparer:	Michael Peppin / Steve Huso
Title:	Principal Pricing Analyst / Pricing Consultant
Department:	Regulatory Analysis
Telephone:	612-337-2317 / 612-330-2944
Date:	May 27, 2015

Summary of 2015 Compliance Class Cost of Service Study Results ($000)

UNADJUSTED COST RESPONSIBILITIES

		Total	Residential	Non-Demand	Demand	Street Ltg
[1]	Unadjusted Rate Revenue Reqt (CCOSS page 2, line 1)	2,994,440	1,088,453	111,841	1,768,371	25,776
[2]	Incr Misc Chrgs & Late Pay (CCOSS page 7, line 21 to line 23)	306	224	14	67	1
[3]	Unadjusted Operating Revenues (line 1 + line 2)	2,994,746	1,088,676	111,854	1,768,438	25,777
[4]	Present Rates (CCOSS page 2, line 2)	2,826,661	1,023,121	108,086	1,669,134	26,319
[5]	Unadjusted Deficiency (line 3 - line 4)	168,085	65,555	3,768	99,304	(542)
[6]	Defic / Pres (line 5 / line 4)	5.9%	6.4%	3.5%	5.9%	-2.1%
[7]	**Ratio: Class % / Total %**	**1.00**	**1.08**	**0.59**	**1.00**	**-0.35**

COST RESPONSIBILITIES FOR RATE DISCOUNTS

		Total	Residential	Non-Demand	Demand	Street Ltg
[8]	Rate Discounts (CCOSS page 2, line 5)	69,088	25,182	813	43,093	0
[9]	Rate Discount Cost Allocation (CCOSS page 2, line 6)	69,088	24,098	2,573	42,404	13
[10]	Revenue Requirement Change (line 9 - line 8)	0	(1,084)	1,760	(689)	13

ADJUSTED COST RESPONSIBILITIES

		Total	Residential	Non-Demand	Demand	Street Ltg
[11]	Adjusted Rate Revenue Reqt (line 1 + line 10)	2,994,440	1,087,369	113,601	1,767,681	25,789
[12]	Incr Misc Chrgs & Late Pay (CCOSS page 7, line 21 to line 23)	306	224	14	67	1
[13]	Adjusted Operating Revenues (line 11 + line 12)	2,994,746	1,087,593	113,615	1,767,749	25,789
[14]	Present Rates (line 4)	2,826,661	1,023,121	108,086	1,669,134	26,319
[15]	Adjusted Deficiency (line 13 - line 14)	168,085	64,471	5,528	98,615	(530)
[16]	Defic / Pres Rates (line 15 / line 14)	5.9%	6.3%	5.1%	5.9%	-2.0%
[17]	**Ratio: Class % / Total %**	**1.00**	**1.06**	**0.86**	**0.99**	**-0.34**

Attachment 4

Xcel's May 21, 2015 email response regarding

the discrepancy in the sales and customer count data

From:	Peppin, Michael A
To:	Shah, Sachin (COMM)
Cc:	Liberkowski, Amy A; Huso, Steve; Ouanes, Samir (COMM)
Subject:	Sales & Customer Reconciliation
Date:	Thursday, May 21, 2015 5:17:07 PM
Attachments:	Sales & Customer Reconciliation.xlsx

Hi Sachin,

Please see the attached file that explains the difference between the CCOSS data and the Jan 16th Compliance filing data.

The reasons for the difference are as follows:

- For MWh sales we do not include Interdepartmental sales in the CCOSS
- For the customer counts, Auto Protective Lighting Customers were excluded from the compliance filing. In the CCOSS we include APL customers but exclude Interdepartmental.

Please let me know if you have questions.

Mike Peppin
Xcel Energy | Responsible By Nature
Principal Pricing Analyst
414 Nicollet Mall, 7th Floor
Minneapolis, MN 55401
P: 612-337-2317
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Attachment 5

Xcel's June 10, 2014 response to the Department's information request No. 730:

Impact of a reduction of the amount of economic development discounts for the 2014 test year from Xcel's proposed amount to the amount of the actual 2013 economic development discounts on the proposed 2014 CCOSS

PUBLIC DOCUMENT
TRADE SECRET INFORMATION AND NON-PUBLIC DATA EXCISED

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☒ **Public Document – Trade Secret Data Excised**
☐ **Public Document**

Xcel Energy			
Docket No.:	E002/GR-13-868		
Response To:	Department of Commerce	Information Request No.	730
Requestor:	Samir Ouanes		
Date Received:	June 3, 2014		

Question:

Subject: Impact of a reduction of the amount of economic development discounts for the 2014 test year from Xcel's proposed amount of **[Trade Secret Data Begins Trade Secret Data Ends]** to the amount of actual 2013 economic development discounts of **[Trade Secret Data Begins Trade Secret Data Ends]** on the proposed 2014 CCOSS

Reference: Xcel's response to DOC information request number 717

Please provide separate tables identifying under the proposed 2014 CCOSS and the proposed 2014 CCOSS modified as requested under the subject line above:

a) the total costs assigned to each customer class,
b) the breakdown of the total costs assigned to each customer class into customer, demand and energy costs, and
c) the dollar amount difference and the percentage difference between the costs associated with these two CCOSSs as provided in response to questions (a) and (b) above.

Response:

In order to insure the amount of the economic development discount remained trade secret, it was not treated as a line item cost in the CCOSS. Instead it was treated as a reduction in present revenues similar to the interruptible rate discounts. The reduction in present revenues increases the revenue deficiency. Column 3 of the table below shows the increase in present revenues that result from using the 2013 actual economic discounts instead of the budgeted economic development discounts.

[TRADE SECRET DATA BEGINS

	[1]	[2]	[3] = [1] – [2]
Customer Class	**Forecast Discount**	**Actual 2013 Economic Development Discounts**	**Difference**
C&I Demand Primary			
C&I Demand Transmission Transformed			
Total C&I Demand			

TRADE SECRET DATA ENDS]

As a result, the costs assigned to each customer class do not change after increasing present revenues by the amount shown in column 3 of the table above, but the revenue deficiency will decrease.

The trade secret Attachment A to this response shows the revised CCOSS summary after the increase in present revenues as shown in column 3 of the table above. Lines 4 and 14 show the revised present revenues. Line 15 of Attachment A shows the revised adjusted revenue deficiency after the change in present revenues. Line 19 of Attachment A shows the change in present revenues that result from using the 2013 actual economic development discounts, while line 21 shows the change in the adjusted deficiency.

The redacted portions of this response and the redacted portions of Attachment A have been marked trade secret pursuant to Minnesota Statute § 13.37, subd. 1(b). The redacted data contained in this response and Attachment A has important economic value to the Company as a result of its not being public, and the Company takes efforts to prevent its public disclosure. The Company has identified the Trade Secret and other Non-Public information pursuant to Minn. Rule 7829.0500.

Witness:	Michael Peppin
Preparer:	Michael Peppin
Title:	Principal Pricing Analyst
Department:	Regulatory Analysis
Telephone:	612-337-2317
Date:	June 10, 2014

Northern States Power Company

PUBLIC DOCUMENT:
TRADE SECRET INFORMATION EXCISED -
PUBLIC DATA

Electric Utility - Minnesota
Summary of Proposed 2014 Class Cost of Service Study Results ($000)
CCOSS Summary Using 2013 Actual Economic Development Discounts

UNADJUSTED COST RESPONSIBILITIES

			Total	Residential	Non-Demand	Demand	Street Ltg
[1]	Unadjusted Rate Revenue Reqt (CCOSS page 2, line 1)		2,981,106	1,093,552	111,483	1,751,943	24,129
[2]	Incr Misc Chrgs & Late Pay (CCOSS page 7, line 21 to line 23)		348	257	16	74	1
[3]	Unadjusted Operating Revenues (line 1 + line 2)		2,981,454	1,093,809	111,498	1,752,017	24,130
[4]	**Revised Present Revenues (CCOSS page 2, line 2)**	***[TRADE SECRET BEGINS***					
[5]	Unadjusted Deficiency (line 3 - line 4)						
[6]	Defic / Pres (line 5 / line 4)						
[7]	**Ratio: Class % / Total %**						

TRADE SECRET ENDS]

COST RESPONSIBILITIES FOR RATE DISCOUNTS

			Total	Residential	Non-Demand	Demand	Street Ltg
[8]	Rate Discounts (CCOSS page 2, line 5)	***[TRADE SECRET BEGINS***					
[9]	Rate Discount Cost Allocation (CCOSS page 2, line 6)						
[10]	Revenue Requirement Change (line 9 - line 8)						

TRADE SECRET ENDS]

ADJUSTED COST RESPONSIBILITIES

			Total	Residential	Non-Demand	Demand	Street Ltg
[11]	Adjusted Rate Revenue Reqt (line 1 + line 10)		2,981,106	1,092,826	113,180	1,750,947	24,153
[12]	Incr Misc Chrgs & Late Pay (CCOSS page 7, line 21 to line 23)		348	257	16	74	1
[13]	Adjusted Operating Revenues (line 11 + line 12)		2,981,454	1,093,083	113,196	1,751,021	24,154
[14]	**Revised Present Revenues (line 4)**	***[TRADE SECRET BEGINS***					
[15]	**Revised Adjusted Deficiency (line 13 - line 14)**						
[16]	Defic / Pres Rates (line 15 / line 14)						
[17]	**Ratio: Class % / Total %**						

TRADE SECRET ENDS]

			Total	Residential	Non-Demand	Demand	Street Ltg
[18]	**Old Present Revenues as Filed in Direct Testimony**		**2,788,745**	**1,001,398**	**105,523**	**1,655,347**	**26,477**
[19]	**DIFFERENCE Revised Present Revenues MINUS Old Present Revenues (line 4 - line 18)**	***[TRADE SECRET BEGINS***					

TRADE SECRET ENDS]

			Total	Residential	Non-Demand	Demand	Street Ltg
[20]	**Old Adjusted Deficiency as Filed in Direct Testimony**		**192,709**	**92,566**	**7,766**	**94,699**	**(2,322)**
[21]	**DIFFERENCE Revised Adj. Deficiency MINUS Old Adj. Deficiency (line 15 - line 20)**	***[TRADE SECRET BEGINS***					

TRADE SECRET ENDS]

Attachment 6

Xcel's June 10, 2014 response to the Department's information request No. 731:

Impact of a reduction of the amount of economic development discounts for the 2015 test year from Xcel's proposed amount to the amount of the actual 2013 economic development discounts on the proposed 2015 CCOSS

PUBLIC DOCUMENT
TRADE SECRET INFORMATION AND NON-PUBLIC DATA EXCISED

☐ **Non Public Document – Contains Trade Secret Data**
☒ **Public Document – Trade Secret Data Excised**
☐ **Public Document**

Xcel Energy			
Docket No.:	E002/GR-13-868		
Response To:	Department of Commerce	Information Request No.	731
Requestor:	Samir Ouanes		
Date Received:	June 3, 2014		

Question:

Subject: Impact of a reduction of the amount of economic development discounts for the 2015 test year from Xcel's proposed amount of **[Trade Secret Data Begins Trade Secret Data Ends]** to the amount of actual 2013 economic development discounts of **[Trade Secret Data Begins Trade Secret Data Ends]** on the proposed 2015 CCOSS

Reference: Xcel's response to DOC information request number 718

Please provide separate tables identifying under the proposed 2015 CCOSS and the proposed 2015 CCOSS modified as requested under the subject line above:

a) the total costs assigned to each customer class,
b) the breakdown of the total costs assigned to each customer class into customer, demand and energy costs, and
c) the dollar amount difference and the percentage difference between the costs associated with these two CCOSSs as provided in response to questions (a) and (b) above.

Response:

In order to insure the amount of the economic development discount remained trade secret, it was not treated as a line item cost in the CCOSS. Instead it was treated as a reduction in present revenues similar to the interruptible rate discounts. The reduction in present revenues increases the revenue deficiency. Column 3 of the table below shows the increase in present revenues that result from using the 2013 actual economic discounts instead of the budgeted economic development discounts.

[TRADE SECRET DATA BEGINS

	[1]	[2]	[3] = [1] – [2]
Customer Class	**Forecast Discount**	**Actual 2013 Economic Development Discounts**	**Difference**
C&I Demand Primary			
C&I Demand Transmission Transformed			
Total C&I Demand			

TRADE SECRET DATA ENDS]

As a result, the costs assigned to each customer class do not change after increasing present revenues by the amount shown in column 3 of the table above, but the revenue deficiency will decrease.

The trade secret Attachment A to this response shows the revised CCOSS summary after the increase in present revenues as shown in column 3 of the table above. Lines 4 and 14 show the revised present revenues. Line 15 of Attachment A shows the revised adjusted revenue deficiency after the change in present revenues. Line 19 of Attachment A shows the change in present revenues that result from using the 2013 actual economic development discounts, while line 21 shows the change in the adjusted deficiency.

The redacted portions of this response and the redacted portions of Attachment A have been marked trade secret pursuant to Minnesota Statute § 13.37, subd. 1(b). The redacted data contained in this response and Attachment A has important economic value to the Company as a result of its not being public, and the Company takes efforts to prevent its public disclosure. The Company has identified the Trade Secret and other Non-Public information pursuant to Minn. Rule 7829.0500.

PUBLIC DOCUMENT
TRADE SECRET INFORMATION AND NON-PUBLIC DATA EXCISED

Witness:	Michael Peppin
Preparer:	Michael Peppin
Title:	Principal Pricing Analyst
Department:	Regulatory Analysis
Telephone:	612-337-2317
Date:	June 10, 2014

Electric Utility - Minnesota
Summary of 2015 Class Cost of Service Study Results ($000)
CCOSS Summary Using 2013 Actual Economic Development Discounts

UNADJUSTED COST RESPONSIBILITIES

			Total	Residential	Non-Demand	Demand	Street Ltg
[1]	Unadjusted Rate Revenue Reqt (CCOSS page 2, line 1)		3,079,462	1,133,986	115,290	1,804,989	25,197
[2]	Incr Misc Chrgs & Late Pay (CCOSS page 7, line 21 to line 23)		526	388	24	112	1
[3]	Unadjusted Operating Revenues (line 1 + line 2)		3,079,987	1,134,375	115,314	1,805,101	25,198
[4]	**Revised Present Revenues (CCOSS page 2, line 2)**	***[TRADE SECRET BEGINS***					
[5]	Unadjusted Deficiency (line 3 - line 4)						
[6]	Defic / Pres (line 5 / line 4)						
[7]	**Ratio: Class % / Total %**						

TRADE SECRET ENDS]

COST RESPONSIBILITIES FOR RATE DISCOUNTS

			Total	Residential	Non-Demand	Demand	Street Ltg
[8]	Rate Discounts (CCOSS page 2, line 5)	***[TRADE SECRET BEGINS***					
[9]	Rate Discount Cost Allocation (CCOSS page 2, line 6)						
[10]	Revenue Requirement Change (line 9 - line 8)						

TRADE SECRET ENDS]

ADJUSTED COST RESPONSIBILITIES

			Total	Residential	Non-Demand	Demand	Street Ltg
[11]	Adjusted Rate Revenue Reqt (line 1 + line 10)		3,079,462	1,133,260	116,987	1,803,994	25,221
[12]	Incr Misc Chrgs & Late Pay (CCOSS page 7, line 21 to line 23)		526	388	24	112	1
[13]	Adjusted Operating Revenues (line 11 + line 12)		3,079,987	1,133,649	117,011	1,804,106	25,222
[14]	**Revised Present Revenues (line 4)**	***[TRADE SECRET BEGINS***					
[15]	**Revised Adjusted Deficiency (line 13 - line 14)**						
[16]	Defic / Pres Rates (line 15 / line 14)						
[17]	**Ratio: Class % / Total %**						

TRADE SECRET ENDS]

			Total	Residential	Non-Demand	Demand	Street Ltg
[18]	**Old Present Revenues as Filed in Direct Testimony**		**2,788,745**	**1,001,398**	**105,523**	**1,655,347**	**26,477**
[19]	**DIFFERENCE Revised Present Revenues MINUS Old Present Revenues (line 4 - line 18)**	***[TRADE SECRET BEGINS***					
							TRADE SECRET ENDS]
[20]	**Old Adjusted Deficiency as Filed in Direct Testimony**		**291,243**	**133,132**	**11,582**	**147,784**	**(1,254)**
[21]	**DIFFERENCE Revised Adj. Deficiency MINUS Old Adj. Deficiency (line 15 - line 20)**	***[TRADE SECRET BEGINS***					
							TRADE SECRET ENDS]

Attachment 7

Rate Discounts included in Xcel's 2014 and 2015 Rebuttal Testimony CCOSSs

Summary of Proposed 2014 Rebuttal Class Cost of Service Study Results ($000)

UNADJUSTED COST RESPONSIBILITIES

		Total	Residential	Non-Demand	Demand	Street Ltg
[1]	Unadjusted Rate Revenue Reqt (CCOSS page 2, line 1)	2,882,943	1,063,274	108,003	1,688,171	23,494
[2]	Incr Misc Chrgs & Late Pay (CCOSS page 7, line 21 to line 23)	356	264	16	75	1
[3]	Unadjusted Operating Revenues (line 1 + line 2)	2,883,299	1,063,538	108,019	1,688,247	23,495
[4]	Present Rates (CCOSS page 2, line 2)	2,713,836	983,255	101,372	1,603,455	25,753
[5]	Unadjusted Deficiency (line 3 - line 4)	169,463	80,283	6,647	84,791	(2,258)
[6]	Defic / Pres (line 5 / line 4)	6.2%	8.2%	6.6%	5.3%	-8.8%
[7]	**Ratio: Class % / Total %**	**1.00**	**1.31**	**1.05**	**0.85**	**-1.40**

COST RESPONSIBILITIES FOR RATE DISCOUNTS

		Total	Residential	Non-Demand	Demand	Street Ltg
[8]	Rate Discounts (CCOSS page 2, line 5)	68,514	24,543	817	43,154	0
[9]	Rate Discount Cost Allocation (CCOSS page 2, line 6)	68,514	23,677	2,520	42,304	13
[10]	Revenue Requirement Change (line 9 - line 8)	0	(866)	1,703	(850)	13

ADJUSTED COST RESPONSIBILITIES

		Total	Residential	Non-Demand	Demand	Street Ltg
[11]	Adjusted Rate Revenue Reqt (line 1 + line 10)	2,882,943	1,062,408	109,706	1,687,321	23,507
[12]	Incr Misc Chrgs & Late Pay (CCOSS page 7, line 21 to line 23)	356	264	16	75	1
[13]	Adjusted Operating Revenues (line 11 + line 12)	2,883,299	1,062,672	109,723	1,687,397	23,508
[14]	Present Rates (line 4)	2,713,836	983,255	101,372	1,603,455	25,753
[15]	Adjusted Deficiency (line 13 - line 14)	169,463	79,417	8,350	83,941	(2,245)
[16]	Defic / Pres Rates (line 15 / line 14)	6.2%	8.1%	8.2%	5.2%	-8.7%
[17]	**Ratio: Class % / Total %**	**1.00**	**1.29**	**1.32**	**0.84**	**-1.40**

PROPOSED REVENUE RESPONSIBILITIES

		Total	Residential	Non-Demand	Demand	Street Ltg
[18]	Proposed Rates (CCOSS page 3, line 3)	2,882,943	1,057,937	109,202	1,690,051	25,753
[19]	Incr Misc Chrgs & Late Pay (CCOSS page 7, line 21 to line 23)	356	264	16	75	1
[20]	Proposed Operating Revenues (line 18 + line 19)	2,883,299	1,058,201	109,218	1,690,126	25,754
[21]	Proposed Increase (line 20 - line 14)	169,463	74,946	7,846	86,671	1
[22]	Difference / Pres (line 21 / line 14)	6.2%	7.6%	7.7%	5.4%	0.0%
[23]	**Ratio: Class % / Total %**	**1.00**	**1.22**	**1.24**	**0.87**	**0.00**

Summary of Proposed 2015 Rebuttal Class Cost of Service Study Results ($000)

UNADJUSTED COST RESPONSIBILITIES

		Total	Residential	Non-Demand	Demand	Street Ltg
[1]	Unadjusted Rate Revenue Reqt (CCOSS page 2, line 2)	2,977,817	1,099,884	111,487	1,741,447	24,998
[2]	Incr Misc Chrgs & Late Pay (CCOSS page 7, line 21 to line 23)	538	399	25	114	1
[3]	Unadjusted Operating Revenues (line 2 + line 3)	2,978,355	1,100,283	111,512	1,741,561	24,999
[4]	Present Rates (CCOSS page 2, line 3)	2,713,836	983,255	101,372	1,603,455	25,753
[5]	Unadjusted Deficiency (line 3 - line 4)	264,520	117,028	10,140	138,106	(754)
[6]	Defic / Pres (line 5 / line 4)	9.7%	11.9%	10.0%	8.6%	-2.9%
[7]	**Ratio: Class % / Total %**	**1.00**	**1.22**	**1.03**	**0.88**	**-0.30**

COST RESPONSIBILITIES FOR RATE DISCOUNTS

		Total	Residential	Non-Demand	Demand	Street Ltg
[8]	Rate Discounts (CCOSS page 2, line 6)	68,514	24,543	817	43,154	0
[9]	Rate Discount Cost Allocation (CCOSS page 2, line 7)	68,514	23,677	2,520	42,304	13
[10]	Revenue Requirement Change (line 9 - line 8)	0	(866)	1,703	(850)	13

ADJUSTED COST RESPONSIBILITIES

		Total	Residential	Non-Demand	Demand	Street Ltg
[11]	Adjusted Rate Revenue Reqt (line 1 + line 10)	2,977,817	1,099,018	113,191	1,740,597	25,011
[12]	Incr Misc Chrgs & Late Pay (CCOSS page 7, line 21 to line 23)	538	399	25	114	1
[13]	Adjusted Operating Revenues (line 11 + line 12)	2,978,355	1,099,417	113,215	1,740,711	25,012
[14]	Present Rates (line 4)	2,713,836	983,255	101,372	1,603,455	25,753
[15]	Adjusted Deficiency (line 13 - line 14)	264,520	116,162	11,843	137,256	(741)
[16]	Defic / Pres Rates (line 15 / line 4)	9.7%	11.8%	11.7%	8.6%	-2.9%
[17]	**Ratio: Class % / Total %**	**1.00**	**1.21**	**1.20**	**0.88**	**-0.30**

PROPOSED REVENUE RESPONSIBILITIES

		Total	Residential	Non-Demand	Demand	Street Ltg
[18]	Proposed Rates (CCOSS page 3, line 3)	2,977,817	1,093,988	112,701	1,745,375	25,753
[19]	Incr Misc Chrgs & Late Pay (CCOSS page 7, line 21+ line 23)	538	399	25	114	1
[20]	Proposed Operating Revenues (line 18 + line 19)	2,978,355	1,094,387	112,726	1,745,489	25,754
[21]	Proposed Increase (line 20 - line 14)	264,520	111,132	11,353	142,033	1
[22]	Difference / Pres (line 21 / line 14)	9.7%	11.3%	11.2%	8.9%	0.0%
[23]	**Ratio: Class % / Total %**	**1.00**	**1.16**	**1.15**	**0.91**	**0.00**

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
Public Comments – Class Cost of Service Study

Docket No. E002/GR-13-868

Dated this 28th day of May 2015

/s/Sharon Ferguson

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