



414 Nicollet Mall  
Minneapolis, MN 55401

February 14, 2019

—Via Electronic Filing—

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

RE: REPLY COMMENTS  
INVESTIGATION INTO THE EFFECTS ON ELECTRIC AND NATURAL GAS  
UTILITY RATES AND SERVICES OF THE 2017 FEDERAL TAX ACT  
DOCKET NO. E, G999/CI-17-895

Dear Mr. Wolf:

Northern States Power Company, doing business as Xcel Energy, submits the enclosed Reply Comments in response to the February 4, 2019 Department of Commerce Comments in the above-referenced docket.

We have electronically filed this document with the Commission, and notice of the filing has been served on the parties on the attached service list.

Please contact me at [amy.a.liberkowski@xcelenergy.com](mailto:amy.a.liberkowski@xcelenergy.com) or 612-330-6613, if you have any questions regarding this filing.

Sincerely,

/s/

AMY A. LIBERKOWSKI  
DIRECTOR, REGULATORY PRICING AND ANALYSIS

Enclosures  
c: Service List

STATE OF MINNESOTA  
BEFORE THE  
MINNESOTA PUBLIC UTILITIES COMMISSION

Dan Lipschultz	Commissioner
Matt Schuerger	Commissioner
Katie Sieben	Commissioner
John Tuma	Commissioner

IN THE MATTER OF A COMMISSION  
INVESTIGATION INTO THE EFFECTS ON  
ELECTRIC AND NATURAL GAS UTILITY  
RATES AND SERVICES OF THE 2017  
FEDERAL TAX ACT

DOCKET NO. E,G999/CI-17-895

**REPLY COMMENTS**

### **INTRODUCTION**

Northern States Power Company, doing business as Xcel Energy, submits these Reply Comments in response to the February 4, 2019 Comments from the Department of Commerce regarding our January 4, 2019 Compliance Filing on customer refunds and rate reductions resulting from the Tax Cuts and Jobs Act (TCJA).

After consulting with the Department and Commission Staff, we have modified our plans to adjust base rates through a rider as initially proposed in our Compliance filing, to a prospective rate reduction to incorporate the TCJA impacts into base rates along with an additional one-time refund to capture the TCJA impacts that have accrued beginning January 1, 2019 through the implementation of new base rates. We continue to recommend a one-time refund for the 2018 TCJA impacts. We have also updated our customer communications to reflect this plan. We believe this approach allows for earlier customer refunds, and will also allow for a more straight forward review of future interim rate requests. This change in approach does not impact the TCJA Impact amounts for 2018 and 2019, which are summarized in Attachment A. These Reply Comments provide information about the following topics:

- I. *2018 Refunds Recap*, restates our planned one-time refunds for the 2018 TCJA impacts for electric and natural gas customers;

- II. *2019 Refund and Base Rate Change*, discusses a plan to update both electric and natural gas base rates to reflect the impact of the TCJA and to issue a refund for the portion of 2019 before new base rates are implemented;
- III. *Future Compliance Filings*, discusses future Compliance that will be required as parts of this plan are implemented.

Included with these Reply Comments are the following attachments providing additional refund and rate reduction details:

- Attachment A – 2018 and 2019 TCJA Impacts
- Attachment B – 2018 Electric TCJA and AIP Refunds
- Attachment C – 2018 Natural Gas TCJA Refund
- Attachment D – Electric Utility New Base Rates
- Attachment E – Natural Gas Utility New Base Rates
- Attachment F – 2019 Electric TCJA Refund
- Attachment G – 2019 Natural Gas TCJA Refund
- Attachment H – Proposed Customer Notice

## **REPLY COMMENTS**

### **I. 2018 REFUNDS RECAP**

For sake of clarity, in this section we recap our proposal to separately refund the 2018 TCJA impacts to customers, initially presented in our January 4, 2019 Compliance filing. The refund mechanism, refund schedule, and customer notices discussed remain unchanged from that Compliance filing.

#### **A. Refund Mechanism**

The Company will provide a refund to our Minnesota customers who took electric and/or natural gas service at any time during 2018. Refunds will be provided primarily in the form of a one-time bill credit based on customers' usage. For customers who moved within our service territory during 2018, the refund will capture that customer's usage at both (or multiple) locations. For customers who moved out of our service territory during 2018, and for refunds equal to or greater than \$2.00, the refund will be distributed in the form of a check payment to the customer. This is the same process we use for interim rate refunds to customers who are due an interim rate refund but are no longer active on our system at the time of

the refund. We note that the electric and natural gas refunds will be implemented separately, so the \$2.00 minimum check amount applies separately to the electric and natural gas refund amounts for customers who take both services from Xcel Energy.

Consistent with the Commission's Order, the total electric refund amount will be allocated to customer classes using the applicable allocator from the Class Cost of Service Study (CCOSS) approved in our most recent electric rate case (Docket No. E002/GR-15-826). Once the credit amounts have been allocated to each customer class, a credit factor will be calculated for each customer class based on 2018 usage if available. The appropriate credit factor will then be applied to each customer's usage for that time period.

Consistent with the Commission's Order, the total natural gas refund amount will be allocated to customer classes using the applicable allocator from the Class Cost of Service Study (CCOSS) approved in our most recent natural gas rate case (Docket No. G002/GR-09-1153).<sup>1</sup> Once the credit amounts have been allocated to each customer class, a credit factor will be calculated for each customer class based on 2018 usage if available. The appropriate credit factor will then be applied to each customer's usage for that time period.

Attachments B and C show the electric and natural gas refund amounts as reported in our January 4, 2019 Compliance filing, respectively, allocated to customer class and provide estimated average refund amounts per customer in each class. For residential customers, the average refund amounts are \$43.48 for an electric customer and \$8.93 for a gas customer. Refund amounts will be based on a customer's actual usage, so there may be significant variability in actual amounts refunded to customers.

We note that as part of this refund process we intend to include two required customer refunds related to incentive compensation. The 2016 refund is required by the Commission's Order dated August 13, 2018 in Docket No. E,G002/M-17-429. The 2017 refund is required as a result of the Commission's decision at the December 20, 2018 hearing in Docket No. E,G002/M-18-121. These refunds are applicable to electric customers. To streamline the process and avoid additional costs associated with separate refunds, we propose to combine the AIP refund amounts for electric customers with the TCJA refund for 2018. The refund for all three items will be shown as one line item on customer bills, and the bill message described below will provide information about what is included in the refund amount. The average electric refund amount shown above includes the refund for all three items.

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<sup>1</sup> Consistent with the methodology approved by the Commission in our recent Gas Utility Infrastructure Cost Rider petitions, fuel revenues are excluded from the revenue apportionment calculations.

\$2 million from the TCJA impact will be allocated each year to the PowerOn program budget. In response to the Department’s recommendation, the Company will provide documentation that the annual funds have been sent to PowerOn.

**B. Refund Schedule**

The 2018 refund is a complex process, entailing the extraction of 12 months of historical usage and a refund calculation for each of our 1.31 million current and former electric customers, and 460,000 natural gas customers who were on the system in 2018. The refund implementation process can begin before any Commission action in this Docket. The posting of refunds to customer accounts will not begin until after a Commission decision in this docket. We provide our timeline for 2018 TCJA refunds in Table 1 below, with potential dates for each part of the process.

**Table 1  
2018 TCJA Refund Timelines**

<b>Electric Refund</b>	Completion of scheduled refund in queue  Week of March 6	Refund Setup, Extraction, and Testing  March 9 to May 6	Refund Posting to Customer Accounts  May 7 to May 21	
<b>Gas Refund</b>			Refund Setup, Extraction, and Testing  May 8 to July 1	Refund Posting to Customer Accounts  July 2 to July 16

**C. Customer Notice**

We propose the following bill messages to be included on customer bills that reflect the electric or natural gas bill credits described above.

**Electric Bill Message**

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*Your electric bill this month includes a refund due to a reduction in Xcel Energy’s 2018 federal taxes and refunds for 2016 and 2017 incentive compensation paid to employees per the MN PUC. The refund is shown on your bill as “2018 Elec Fed Tax CR”*

**Natural Gas Bill Message**

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*Your natural gas bill this month includes a refund due to a reduction in Xcel Energy's 2018 federal taxes. The refund is shown on your bill as "2018 Gas Fed Tax CR"*

## **II. 2019 BASE RATE CHANGE AND REFUND**

This section discusses the implementation of a base rate change and refund in 2019 for electric and natural gas customers. Once new rates are implemented, the Company proposes to refund the TCJA impact that will have accrued from January 1, 2019 to the effective date of the new rates, currently proposed as June 1, 2019.

### **A. 2019 Base Rate Change**

To reflect TCJA-related rate reductions into our rates going forward, the Company proposed to implement base rate changes for both electric and natural gas customers effective June 1, 2019

In developing electric base rates for 2019, a TCJA revenue reduction of \$105,511,000 was used to reflect the tax law impact.<sup>2</sup> The revenue reduction was allocated to customer classes according to the ordered class revenue apportionment in Docket No. E-002/GR-15-826, as provided in Schedule 2A of our July 12, 2017 final rate compliance filing.

Class revenue reductions were then equally distributed to all individual rate components to preserve the present rate design. Customer charges and demand charge voltage discounts were retained at current levels consistent with the base rate design through the different rate levels of the multi-year rate case compliance. The result of this process is comparable to the credit factor approach included in our January 4, 2019 TCJA compliance filing, which was designed to apply a percent discount to the base rate charges produced by applying current base rates to billing quantities. Attachment D, page 1 shows revenue reductions for electric customers.

The use of revised base rates will provide base rate charges that fully recognize the TCJA reduction<sup>3</sup>. Attachment D, pages 2 through 9 show the new base rate details for electric customers.

Gas base rate reductions were developed using the TCJA revenue reduction of \$5,626,525. This impact was applied in equal proportion to distribution revenues, as

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<sup>2</sup> This amount is the same as were reported in our January 4, 2019 Compliance Filing.

<sup>3</sup> Less the amount allocated annually to the PowerOn program

shown on Attachment E, page 1. The proposed distribution rate reductions are shown on Attachment E, page 2.

**A. 2019 Refund**

The Company proposes to implement new annual base rates to reflect the TCJA impact on rates starting June 1, 2019. In order to account for TCJA impact accrual in 2019 prior to base rate implementation, the Company will provide a one-time refund after the new rates are implemented. This will provide both electric and natural gas customers a rate decrease for all of 2019, regardless of when new base rates are implemented.

With the proposed June 1, 2019 effective date for new rates, the estimated 2019 refund covering January through May 2019 to electric customers will be \$39.4 million. The estimated 2019 refund to natural gas customers will be \$3.2 million. This refund amount for electric and natural gas customers is shown in Attachments F and G respectively.

The mechanics of completing the 2019 refund will be the same as discussed earlier for the 2018 refund. We provide our timeline for 2019 TCJA refunds in Table 2 below, with potential dates for each part of the process.

**Table 2  
2019 TCJA Refund Timelines**

<b>Electric Refund</b>	Completion of scheduled refund in queue	Refund Setup, Extraction, and Testing	Refund Posting to Customer Accounts	
	Week of August 9	August 12 to October 6	October 7 to October 21	
<b>Gas Refund</b>			Refund Setup, Extraction, and Testing	Refund Posting to Customer Accounts
			October 9 to December 8	December 9 to December 23

**C. Customer Notices**

As the base rate change and refund will not take place in the same month of 2019, we propose having two separate bill messages. The first will notify electric and natural

gas customers of the change in base rates. The second will notify customers of the 2019 rate refund. The same notice will be provided to all Minnesota customers.

We propose the following bill messages for the implementation of new rates for electric and natural gas customers:<sup>4</sup>

**Electric Bill Message**

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*New electric base rates became effective June 1, 2019. See the enclosed bill insert for details.*

**Natural Gas Bill Message**

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*New natural gas base rates became effective June 1, 2019. See the enclosed bill insert for details.*

Please see Attachment H for proposed language which will be included with customers' bills as an insert. The same notice will be provided to all Minnesota customers.

We propose the following bill messages for the 2019 TCJA refund for electric and natural gas customers:

**Electric Bill Message**

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*Your electric bill this month includes a refund due to a reduction in Xcel Energy's 2019 federal taxes. The refund is shown on your bill as "2019 Elec Fed Tax CR"*

**Natural Gas Bill Message**

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*Your natural gas bill this month includes a refund due to a reduction in Xcel Energy's 2019 federal taxes. The refund is shown on your bill as "2019 Gas Fed Tax CR"*

Both the customer notice and bill messages will be finalized in coordination with the Commission's Consumer Affairs Office.

**III. Compliance Filings**

The Company will submit compliance filings discussing tariff changes and refund completion in order to keep the Commission apprised of progress. The first Compliance filing that the Company intends to file will be the updated tariff sheets. We will file these updated tariff sheets in clean and redlined version no later than March 15, 2019.

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<sup>4</sup> Date of rate implementation subject to change



In addition, the Company will submit two 2018 refund compliance reports, one for the electric refund and another for the natural gas refund. Each refund report will provide a summary of the total refund amounts, class allocations, and the actual average customer refund per customer class. We will submit these compliance reports within 30 days of completion of each refund.

Finally, the Company will submit two 2019 refund compliance reports for the electric and natural gas refunds, providing the same information as the 2018 refund reports. The reports will be submitted within 30 days of completion of each refund.

## **CONCLUSION**

We appreciate the opportunity to provide these Reply Comments, which provide our modified proposal to implement TCJA rate reductions through a 2018 refund, a 2019 refund and a base rate change in 2019. This modified proposal was informed by discussions with the Department and Commission Staff. We respectfully request that the Commission approve this plan as it benefits customers by providing customer refunds sooner than would otherwise be available and it will enable future interim rate Petitions to be reviewed in a more straightforward manner.

Dated: February 14, 2019

Northern States Power Company

<b>2018 TCJA Impact Refund – Electric</b>	
2018 Current Period Tax Reduction	\$80,506,903
Allocation to PowerOn Budget	(\$2,000,000)
Protected Excess ADIT	\$52,855,254
Unprotected Excess ADIT	\$1,602,401
<b>Total 2018 Refund – Electric</b>	<b>\$132,964,558</b>

<b>2019 TCJA Impact Rate Reduction – Electric</b>	
2019 Current Period Tax Reduction	\$51,311,270
Allocation to PowerON Budget	(\$2,000,000)
Protected Excess ADIT	\$54,597,070
Unprotected Excess ADIT	\$1,602,401
<b>Total 2019 Rate Reduction – Electric</b>	<b>\$105,510,741</b>

<b>Annual TCJA Impact Rate Reduction – Natural Gas</b>	
Current Period Tax Reduction	\$2,359,203
Protected Excess ADIT	\$3,509,326
Unprotected Excess ADIT	(\$242,004)
<b>Total 2018 Refund – Electric</b>	<b>\$5,626,525</b>

Northern Sates Power Company  
 Electric Utility - State of Minnesota

**Minnesota 2018 TCJA and 2016-2017 AIP Refunds**

2018 TCJA Refund	\$132,964,558
2016 AIP Refund	\$1,278,656
<u>2017 AIP Refund</u>	<u>\$1,957,622</u>
Total Refund	\$136,200,836

	2017	Revenue			Estimated Average	Estimated	
	Ordered	Refund	Refund	kWh Sales	Calculated	Average Refund	
	<u>Revenue (\$000) <sup>1</sup></u>	<u>Allocator</u>	<u>Allocation</u>	<u>Dec 2017 - Nov 2018</u>	<u>Refund Factor</u>	<u>Dec 2017 - Nov 2018</u>	<u>per Customer</u>
Residential	\$1,157,207	36.74%	\$50,034,626	8,929,724,573	0.00560315	1,150,763	\$43.48
Commercial Non Demand	\$110,610	3.51%	\$4,782,503	886,507,400	0.00539477	86,257	\$55.44
Commercial & Industrial Demand	\$1,854,023	58.86%	\$80,163,132	20,511,266,283	0.00390825	48,034	\$1,668.89
<u>Lighting</u>	<u>\$28,230</u>	<u>0.90%</u>	<u>\$1,220,575</u>	<u>141,356,174</u>	<u>0.00863475</u>	<u>27,351</u>	<u>\$44.63</u>
Total	\$3,150,070	100.00%	\$136,200,836	30,468,854,430		1,312,404	

<sup>1</sup> Final Ordered Revenues Docket No. E002/GR-15-826

**Total MN Gas Federal Tax Refund**                      \$5,626,525

<b>Customer Class</b>	<b>2010</b>	<b>Revenue</b>		<b>Therm Sales</b>	<b>Calculated</b>	<b>Estimate Average</b>	<b>Estimated Average</b>
	<b>Ordered</b>	<b>Refund</b>	<b>Tax Refund</b>		<b>Refund Factor</b>	<b>Customers</b>	
	<b>Revenue<sup>1</sup></b>	<b>Allocator</b>	<b>Allocation</b>	<b>Dec 2017 - Nov 2018</b>	<b>(\$/Therm)</b>	<b>Dec 2017 - Nov 2018</b>	<b>Refund per Customer</b>
Residential	\$108,021,110	67.224%	\$3,782,395	404,810,191	\$0.00934	423,774	\$8.93
Commercial & Industrial	\$37,537,749	23.361%	\$1,314,397	267,491,868	\$0.00491	35,077	\$37.47
Interruptible	\$9,082,228	5.652%	\$318,017	112,634,191	\$0.00282	372	\$853.93
<u>Transport</u>	<u>\$6,046,375</u>	<u>3.763%</u>	<u>\$211,716</u>	<u>377,950,380</u>	<u>\$0.00056</u>	<u>29</u>	<u>\$7,321.59</u>
Total	\$160,687,462	100.000%	\$5,626,525	1,162,886,630		459,252	

<sup>1</sup> Commission ordered non-gas revenue in Docket No. G002/GR-09-1153

**REVENUE BY RATE CLASS**

	Revenue (\$1,000's)							
	Total		Base		Fuel		Rider	
	Current	TCJA	Current	TCJA	Current	TCJA	Current	TCJA
Residential Regular	1,133,249	1,095,871	893,909	856,530	229,807	229,807	9,534	9,534
Res Space Heating	43,375	42,044	31,948	30,617	10,968	10,968	459	459
Total Residential	1,176,624	1,137,915	925,857	887,148	240,775	240,775	9,992	9,992
Small Comm. & Ind.	1,337,573	1,293,122	959,223	914,771	362,951	362,951	15,399	15,399
Large Comm. & Ind.	653,862	632,810	423,973	402,920	220,434	220,434	9,455	9,455
Total Comm. & Ind.	1,991,434	1,925,931	1,383,195	1,317,692	583,386	583,386	24,853	24,853
Street Lighting	24,081	23,289	20,976	20,183	2,949	2,949	156	156
Public Authorities	7,713	7,449	5,881	5,616	1,758	1,758	74	74
Total Retail	3,199,853	3,094,584	2,335,909	2,230,639	828,868	828,868	35,076	35,076
Other Revenues Incr.	498	279	498	279				
Interdept Rev Incr	45	23	47	24	-1	-1	-1	-1
Retail + Increases	3,200,396	3,094,886	2,336,454	2,230,943	828,867	828,867	35,075	35,075
Interdept Present Rev.	644	644	428	428	206	206	10	10
Retail + Interdept	3,201,040	3,095,530	2,336,882	2,231,371	829,073	829,073	35,085	35,085
TY 2019 Pre-TCJA (Retail + Interdept)			2,336,882					
Base Rate Decrease - Amount			105,511					
Base Rate Decrease - Percent			4.52% (= 105,511 / 2,336,882)					

	Revenue Change							
	Total		Base		Fuel		Rider	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Residential Regular	-37,378	-3.30%	-37,378	-4.18%	0	0.00%	0	0.0%
Res Space Heating	-1,331	-3.07%	-1,331	-4.17%	0	0.00%	0	0.0%
Total Residential	-38,709	-3.29%	-38,709	-4.18%	0	0.00%	0	0.0%
Small Comm. & Ind.	-44,451	-3.32%	-44,451	-4.63%	0	0.00%	0	0.0%
Large Comm. & Ind.	-21,052	-3.22%	-21,052	-4.97%	0	0.00%	0	0.0%
Total Comm. & Ind.	-65,503	-3.29%	-65,503	-4.74%	0	0.00%	0	0.0%
Street Lighting	-793	-3.29%	-793	-3.78%	0	0.00%	0	0.0%
Public Authorities	-264	-3.43%	-264	-4.50%	0	0.00%	0	0.0%
Total Retail	-105,270	-3.29%	-105,270	-4.51%	0	0.00%	0	0.0%
Other Revenues Incr.	-219		-219		0		0	
Interdept Rev Incr	-22		-22		0		0	
Retail + Increases	-105,511	-3.30%	-105,511	-4.52%	0	0.00%	0	0.0%
Interdept Present Rev.	0	0.00%	0	0.00%	0	0.00%	0	0.0%
Retail + Interdept	-105,511	-3.30%	-105,511	-4.52%	0	0.00%	0	0.0%

**Comparison of Current and TCJA Rates**

Fuel Cost - Retail	Current		
	Summer	Winter	Annual
Retail	2.805 ¢	2.663 ¢	2.714 ¢
Residential	2.855 ¢	2.710 ¢	2.762 ¢
C&I - Non-Demand	2.891 ¢	2.744 ¢	2.797 ¢
C&I-Dmd - Non-TOD			2.710 ¢
C&I-Dmd -TOD On-Peak			3.389 ¢
C&I-Dmd -TOD Off-Peak			2.216 ¢
Lighting			2.165 ¢

		Current	TCJA	Current	TCJA
<b>Residential (A01, A03)</b>		Base Rates		Rates + Fuel	
<b>Customer / Mo.</b>	Overhead	\$8.00	\$8.00	\$8.00	\$8.00
	Overhead - Electric Sp Ht	\$10.00	\$10.00	\$10.00	\$10.00
	Underground	\$10.00	\$10.00	\$10.00	\$10.00
	Underground - Electric Sp Ht	\$12.00	\$12.00	\$12.00	\$12.00
<b>Energy / kWh</b>	Summer	10.815 ¢	10.301 ¢	13.670 ¢	13.156 ¢
	Winter	9.241 ¢	8.803 ¢	11.951 ¢	11.513 ¢
	Winter - Electric Space Heat	6.287 ¢	5.988 ¢	8.997 ¢	8.698 ¢

<b>Residential Time of Day (A02, A04)</b>		Base Rates		Rates + Fuel	
<b>Customer / Mo.</b>	Overhead	\$10.00	\$10.00	\$10.00	\$10.00
	Underground	\$12.00	\$12.00	\$12.00	\$12.00
	Overhead - Electric Sp Ht	\$12.00	\$12.00	\$12.00	\$12.00
	Underground - Electric Sp Ht	\$14.00	\$14.00	\$14.00	\$14.00
<b>Energy / kWh</b>	On-Peak Summer	21.520 ¢	20.497 ¢	24.375 ¢	23.352 ¢
	On-Peak Winter	17.328 ¢	16.508 ¢	20.038 ¢	19.218 ¢
	On-Peak Winter -Elec. Sp Ht	9.748 ¢	9.284 ¢	12.458 ¢	11.994 ¢
	Off-Peak Summer	4.378 ¢	4.170 ¢	7.233 ¢	7.025 ¢
	Off-Peak Winter	4.378 ¢	4.170 ¢	7.088 ¢	6.880 ¢

<b>Residential Electric Vehicle (A08)</b>		Base Rates		Rates + Fuel	
<b>Customer / Mo.</b>		\$4.95	\$4.95	\$4.95	\$4.95
<b>Energy / kWh</b>	On-Peak Summer	21.520 ¢	20.497 ¢	24.375 ¢	23.352 ¢
	On-Peak Winter	17.328 ¢	16.508 ¢	20.038 ¢	19.218 ¢
	Off-Peak Summer	4.378 ¢	4.170 ¢	7.233 ¢	7.025 ¢
	Off-Peak Winter	4.378 ¢	4.170 ¢	7.088 ¢	6.880 ¢

<b>Energy-Controlled Non-Demand (A05)</b>		Base Rates		Rates + Fuel	
<b>Customer / Mo.</b>		\$4.95	\$4.95	\$4.95	\$4.95
<b>Energy / kWh</b>	Standard Resid.	4.7110 ¢	4.4870 ¢	7.473 ¢	7.249 ¢
	Standard Comm.	4.7110 ¢	4.4870 ¢	7.508 ¢	7.284 ¢
	Optional Resid. - Summer	10.815 ¢	10.301 ¢	13.670 ¢	13.156 ¢
	Optional Comm.- Summer	9.728 ¢	9.256 ¢	12.619 ¢	12.147 ¢

**Comparison of Current and TCJA Rates**

			Current	TCJA	Current	TCJA
<b>Limited Off-Peak (A06)</b>			Base Rates		Rates + Fuel	
<b>Customer / Mo.</b>	Residential		\$4.95	\$4.95	\$4.95	\$4.95
	Commercial	Sec. 1 Phase	\$10.00	\$10.00	\$10.00	\$10.00
	Commercial	Sec. 3 Phase	\$13.60	\$13.60	\$13.60	\$13.60
	Commercial	Higher Voltages	\$60.00	\$60.00	\$60.00	\$60.00
<b>Energy / kWh</b>	Residential	On-Peak	36.000 ¢	36.000 ¢	38.762 ¢	38.762 ¢
	Commercial	On-Peak	36.000 ¢	36.000 ¢	38.797 ¢	38.797 ¢
	Residential	Secondary	3.848 ¢	3.665 ¢	6.610 ¢	6.427 ¢
	Commercial	Secondary	3.848 ¢	3.665 ¢	6.645 ¢	6.462 ¢
	Commercial	Primary	3.740 ¢	3.560 ¢	6.537 ¢	6.357 ¢
	Commercial	T Trnsfrmd	3.574 ¢	3.398 ¢	6.370 ¢	6.195 ¢
	Commercial	Transmission	3.563 ¢	3.388 ¢	6.360 ¢	6.185 ¢

			Current	TCJA	Current	TCJA
<b>Small General (A09, A10, A11, A13)</b>			Base Rates		Rates + Fuel	
<b>Customer / Mo.</b>	Metered (A10)		\$10.00	\$10.00	\$10.00	\$10.00
	Unmetered (A09)		\$8.00	\$8.00	\$8.00	\$8.00
<b>Demand / kW</b>	Direct Current		\$3.80	\$3.61	\$3.80	\$3.61
<b>Energy / kWh</b>	Summer		9.728 ¢	9.256 ¢	12.619 ¢	12.147 ¢
	Winter		8.156 ¢	7.757 ¢	10.900 ¢	10.501 ¢

			Current	TCJA	Current	TCJA
<b>Small Municipal Pumping (A40)</b>			Base Rates		Rates + Fuel	
<b>Customer / Mo.</b>	Overhead		\$10.00	\$10.00	\$10.00	\$10.00
<b>Energy / kWh</b>	Summer		9.728 ¢	9.256 ¢	12.619 ¢	12.147 ¢
	Winter		8.156 ¢	7.757 ¢	10.900 ¢	10.501 ¢

			Current	TCJA	Current	TCJA
<b>Small General TOD (A12, A16, A18, A22)</b>			Base Rates		Rates + Fuel	
<b>Customer / Mo.</b>	TOD Metered (A12)		\$12.00	\$12.00	\$12.00	\$12.00
	KWH Metered (A16)		\$10.00	\$10.00	\$10.00	\$10.00
	Unmetered (A18)		\$8.00	\$8.00	\$8.00	\$8.00
	Low Wattage <100W (A22)		\$0.30	\$0.30	\$0.30	\$0.30
	Low Wattage <400W (A22)		\$1.20	\$1.20	\$1.20	\$1.20
<b>Energy / kWh</b>	On-Peak	Summer	15.644 ¢	14.880 ¢	18.535 ¢	17.771 ¢
	On-Peak	Winter	12.331 ¢	11.723 ¢	15.075 ¢	14.467 ¢
	Off-Peak	Summer	4.378 ¢	4.170 ¢	7.269 ¢	7.061 ¢
	Off-Peak	Winter	4.378 ¢	4.170 ¢	7.122 ¢	6.914 ¢
	Constant Use -	Summer	8.321 ¢	7.919 ¢	11.212 ¢	10.810 ¢
	Constant Use -	Winter	7.162 ¢	6.814 ¢	9.906 ¢	9.558 ¢

**Comparison of Current and TCJA Rates**

		Current	TCJA	Current	TCJA
<b>Demand-Metered Voltage Discounts</b>		Base Rates		Rates + Fuel	
<b>Voltage Discount / kWh</b>	Primary	0.108 ¢	0.105 ¢	0.108 ¢	0.105 ¢
	Transmission Transformed	0.274 ¢	0.267 ¢	0.274 ¢	0.267 ¢
	Transmission	0.285 ¢	0.277 ¢	0.285 ¢	0.277 ¢
<b>Voltage Discount / kW</b>	Primary	\$0.80	\$0.80	\$0.80	\$0.80
	Transmission Transformed	\$1.55	\$1.55	\$1.55	\$1.55
	Transmission	\$2.35	\$2.35	\$2.35	\$2.35

		Current	TCJA	Current	TCJA
<b>General (A14)</b>		Base Rates		Rates + Fuel	
<b>Customer / Mo.</b>		\$25.64	\$25.64	\$25.64	\$25.64
<b>Demand / kW</b>	Summer	\$15.54	\$14.79	\$15.54	\$14.79
	Winter	\$11.00	\$10.49	\$11.00	\$10.49
<b>Energy / kWh</b>		3.577 ¢	3.407 ¢	6.287 ¢	6.117 ¢
<b>Energy Credit / kWh</b>		-1.593 ¢	-1.518 ¢	-1.593 ¢	-1.518 ¢

		Current	TCJA	Current	TCJA
<b>Municipal Pumping (A41)</b>		Base Rates		Rates + Fuel	
<b>Customer / Mo.</b>		\$25.64	\$25.64	\$25.64	\$25.64
<b>Demand / kW</b>	Summer	\$15.54	\$14.79	\$15.54	\$14.79
	Winter	\$11.00	\$10.49	\$11.00	\$10.49
<b>Energy / kWh</b>		3.577 ¢	3.407 ¢	6.287 ¢	6.117 ¢
<b>Energy Credit / kWh</b>		-1.593 ¢	-1.518 ¢	-1.593 ¢	-1.518 ¢

		Current	TCJA	Current	TCJA
<b>General Time of Day (A15)</b>		Base Rates		Rates + Fuel	
<b>Customer / Mo.</b>	Standard A15)	\$29.64	\$29.64	\$29.64	\$29.64
	kWh Metered (A17)	\$25.64	\$25.64	\$25.64	\$25.64
	Unmetered (A19)	\$21.64	\$21.64	\$21.64	\$21.64
<b>On-Peak Demand / kW</b>	Summer	\$15.54	\$14.79	\$15.54	\$14.79
	Winter	\$11.00	\$10.49	\$11.00	\$10.49
<b>Off-Peak Demand / kW</b>		\$2.35	\$2.35	\$2.35	\$2.35
<b>Energy / kWh</b>	On-Peak	5.098 ¢	4.855 ¢	8.487 ¢	8.244 ¢
	Off-Peak	2.458 ¢	2.341 ¢	4.674 ¢	4.557 ¢
<b>Energy Credit / kWh</b>		-1.593 ¢	-1.518 ¢	-1.593 ¢	-1.518 ¢

		Current	TCJA	Current	TCJA
<b>Hiawatha Light Rail Line (A29)</b>		Base Rates		Rates + Fuel	
<b>Customer / Mo.</b>		\$100.00	\$100.00	\$100.00	\$100.00
<b>Generation Demand / kW</b>	Summer	\$9.20	\$8.71	\$9.20	\$8.71
	Winter	\$4.66	\$4.41	\$4.66	\$4.41
<b>Transmission &amp; Distribution Demand / kW</b>		\$5.54	\$5.28	\$5.54	\$5.28
<b>Off-Peak Demand / kW</b>	Primary	\$1.55	\$1.55	\$1.55	\$1.55
<b>Energy / kWh</b>	On-Peak Primary	4.990 ¢	4.750 ¢	8.379 ¢	8.139 ¢
	Off-Peak Primary	2.350 ¢	2.236 ¢	4.566 ¢	4.452 ¢
<b>Energy Credit / kWh</b>		-1.370 ¢	-1.303 ¢	-1.370 ¢	-1.303 ¢



**Comparison of Current and TCJA Rates**

		Current	TCJA	Current	TCJA
<b>Peak-Controlled (A23)</b>		Base Rates		Rates + Fuel	
<b>Customer / Mo.</b>		\$55.00	\$55.00	\$55.00	\$55.00
<b>Firm Demand / kW</b>	Summer	\$15.54	\$14.79	\$15.54	\$14.79
	Winter	\$11.00	\$10.49	\$11.00	\$10.49
<b>Control Demand / kW</b>	Tier 2 - Level A	\$9.32	\$8.88	\$9.32	\$8.88
	Tier 2 - Level B	\$8.25	\$7.86	\$8.25	\$7.86
	Tier 2 - Level C	\$7.71	\$7.34	\$7.71	\$7.34
	Tier 1 - Level B	\$7.51	\$7.15	\$7.51	\$7.15
	Tier 1 - Level C	\$6.89	\$6.56	\$6.89	\$6.56
	Tier 1 - Short Notice	\$6.39	\$6.09	\$6.39	\$6.09
<b>Energy / kWh</b>		3.577 ¢	3.407 ¢	6.287 ¢	6.117 ¢
<b>Energy Credit / kWh</b>		-1.593 ¢	-1.518 ¢	-1.593 ¢	-1.518 ¢

		Current	TCJA	Current	TCJA
<b>Peak-Controlled TOD (A24)</b>		Base Rates		Rates + Fuel	
<b>Customer / Mo.</b>		\$55.00	\$55.00	\$55.00	\$55.00
<b>On-Peak Demand / kW</b>	Summer	\$15.54	\$14.79	\$15.54	\$14.79
	Winter	\$11.00	\$10.49	\$11.00	\$10.49
<b>Control Demand / kW</b>	Tier 2 - Level A	\$9.32	\$8.88	\$9.32	\$8.88
	Tier 2 - Level B	\$8.25	\$7.86	\$8.25	\$7.86
	Tier 2 - Level C	\$7.71	\$7.34	\$7.71	\$7.34
	Tier 1 - Level B	\$7.51	\$7.15	\$7.51	\$7.15
	Tier 1 - Level C	\$6.89	\$6.56	\$6.89	\$6.56
	Tier 1 - Short Notice	\$6.39	\$6.09	\$6.39	\$6.09
<b>Off-Peak Demand / kW</b>		\$2.35	\$2.35	\$2.35	\$2.35
<b>Energy / kWh</b>	On-Peak	5.098 ¢	4.855 ¢	8.487 ¢	8.244 ¢
	Off-Peak	2.458 ¢	2.341 ¢	4.674 ¢	4.557 ¢
<b>Energy Credit / kWh</b>		-1.5930 ¢	-1.5180 ¢	-1.5930 ¢	-1.5180 ¢

		Current	TCJA	Current	TCJA
<b>Tier 1 Energy-Controlled Rider (A27)</b>		Base Rates		Rates + Fuel	
<b>Customer / Mo.</b>		\$55.00	\$55.00	\$55.00	\$55.00
<b>On-Peak Demand / kW</b>	Summer	\$15.54	\$14.79	\$15.54	\$14.79
	Winter	\$11.00	\$10.49	\$11.00	\$10.49
<b>Control Demand / kW</b>	Tier 1 - Level B	\$7.51	\$7.15	\$7.51	\$7.15
	Tier 1 - Level C	\$6.89	\$6.56	\$6.89	\$6.56
	Tier 1 - Short Notice	\$6.39	\$6.09	\$6.39	\$6.09
<b>Off-Peak Demand / kW</b>		\$2.35	\$2.35	\$2.35	\$2.35
<b>Energy / kWh</b>	Firm On-Peak	5.098 ¢	4.855 ¢	8.487 ¢	8.244 ¢
	Firm Off-Peak	2.458 ¢	2.341 ¢	4.674 ¢	4.557 ¢
	Controllable On-Peak	4.878 ¢	4.647 ¢	8.267 ¢	8.036 ¢
	Controllable Off-Peak	2.393 ¢	2.280 ¢	4.609 ¢	4.496 ¢
	Control Period Energy	9.000 ¢	9.000 ¢	12.389 ¢	12.389 ¢
<b>Energy Credit / kWh</b>		-1.593 ¢	-1.518 ¢	-1.593 ¢	-1.518 ¢

**Comparison of Current and TCJA Rates**

		Current	TCJA	Current	TCJA
<b>Real-Time Pricing (A63)</b>		Base Rates		Rates + Fuel	
<b>Customer /Month</b>		\$300.00	\$300.00	\$300.00	\$300.00
<b>Contract Demand /kW</b>		\$10.43	\$9.94	\$10.43	\$9.94
<b>Distribution Demand /kW</b>	Secondary	\$2.07	\$1.97	\$2.07	\$1.97
	Primary	\$1.07	\$0.97	\$1.07	\$0.97
	Transmission Transformed	\$0.46	\$0.36	\$0.46	\$0.36
<b>Limited Energy Surcharge /kWh</b>	Standard	21.000 ¢	20.000 ¢	21.000 ¢	20.000 ¢
	Control Level A	14.200 ¢	13.530 ¢	14.200 ¢	13.530 ¢
	Control Level B	10.100 ¢	9.620 ¢	10.100 ¢	9.620 ¢
	Control Level C	8.100 ¢	7.720 ¢	8.100 ¢	7.720 ¢
<b>Control Credit / kW</b>	Level A - Summer	\$5.63	\$5.36	\$5.63	\$5.36
	Level A - Winter	\$1.09	\$1.04	\$1.09	\$1.04
	Level B - Summer	\$6.47	\$6.16	\$6.47	\$6.16
	Level B - Winter	\$1.93	\$1.84	\$1.93	\$1.84
	Level C - Summer	\$7.00	\$6.67	\$7.00	\$6.67
	Level C - Winter	\$2.46	\$2.34	\$2.46	\$2.34
<b>Energy Credit /kWh</b>		-1.200 ¢	-1.143 ¢	-1.200 ¢	-1.143 ¢

<b>Fire &amp; Civil Defense Siren (A42)</b>		Base Rates	Rates + Fuel
<b>HP Capacity / Mo.</b>		\$0.79	\$0.76
<b>Min Charge / Mo.</b>		\$3.79	\$3.66

**Comparison of Current and TCJA Rates**

			Ordered	Current	TCJA
<b>Standby Service Rider</b>					
<b>Supplemental Generation Service Rider</b>					
<b>Customer / Mo.</b>			\$25.64	\$25.64	\$25.64
<b>Peak Energy Surchg /kWh</b>	Summer		n/a	6.693 ¢	6.312 ¢
	Winter		n/a	4.389 ¢	4.130 ¢
<b>Demand / Contract kW</b>	Unscheduled Maintenance	Secondary	\$3.57	\$3.10	\$3.06
		Primary	\$2.77	\$2.30	\$2.26
		Tran Transformed	\$2.02	\$1.55	\$1.51
		Transmission	\$1.22	\$0.75	\$0.71
	Scheduled Maintenance	Secondary	\$3.47	\$3.00	\$2.96
		Primary	\$2.67	\$2.20	\$2.16
		Tran Transformed	\$1.92	\$1.45	\$1.41
		Transmission	\$1.12	\$0.65	\$0.61
	Non-Firm	Secondary	\$2.35	\$2.35	\$2.35
		Primary	\$1.55	\$1.55	\$1.55
		Tran Transformed	\$0.80	\$0.80	\$0.80
		Transmission	\$0.00	\$0.00	\$0.00
Supplemental	Secondary	\$3.47		\$3.40	
	Primary	\$2.67		\$2.60	
	Tran Transformed	\$1.92		\$1.85	
	Transmission	\$1.12		\$1.05	
<b>Photovoltaic Demand Credit Rider</b>					
<b>Customer / Mo.</b>			n/a	\$25.75	\$25.64
<b>Credit / kWh Peak Solar PV Generation</b>			n/a	7.139 ¢	6.808 ¢

		Current	TCJA	Current	TCJA
<b>Automatic Protective Lighting (A07)</b>		Base Rates		Rates + Fuel	
<b>Area</b>	100 W HPSodium	\$7.71	\$7.41	\$8.60	\$8.30
	175 W Mercury	\$7.71	\$7.41	\$9.32	\$9.02
	250 W HPSodium	\$12.30	\$11.83	\$14.63	\$14.16
	400 W Mercury	\$12.30	\$11.83	\$16.00	\$15.53
<b>Directional</b>	250 W HPSodium	\$14.65	\$14.08	\$16.98	\$16.41
	400 W HPSodium	\$18.33	\$17.62	\$21.98	\$21.27
	1000 W Mercury	\$28.43	\$27.33	\$36.78	\$35.68

**Comparison of Current and TCJA Rates**

		Current	TCJA	Current	TCJA
<b>Street Lighting System (A30)</b>		Base Rates		Rates + Fuel	
<b>Overhead</b>	70 W HPSodium	\$10.02	\$9.63	\$10.63	\$10.24
	100 W HPSodium	\$10.58	\$10.17	\$11.47	\$11.06
	150 W HPSodium	\$11.39	\$10.95	\$12.69	\$12.25
	200 W HPSodium	\$13.40	\$12.88	\$15.20	\$14.68
	250 W HPSodium	\$14.43	\$13.87	\$16.76	\$16.20
	400 W HPSodium	\$17.53	\$16.85	\$21.18	\$20.50
	175 W Metal Halide	\$15.58	\$14.98	\$17.12	\$16.52
	30-40W LED	\$10.73	\$10.32	\$11.02	\$10.61
	50-75W LED	\$11.45	\$11.01	\$11.94	\$11.50
	110-165W LED	\$15.02	\$14.46	\$16.18	\$15.62
	200-250W LED	\$18.66	\$17.98	\$20.50	\$19.82
<b>Underground</b>	70 W HPSodium	\$20.32	\$19.54	\$20.93	\$20.15
	100 W HPSodium	\$20.88	\$20.07	\$21.77	\$20.96
	150 W HPSodium	\$21.70	\$20.86	\$23.00	\$22.16
	250 W HPSodium	\$24.32	\$23.38	\$26.65	\$25.71
	400 W HPSodium	\$27.11	\$26.06	\$30.76	\$29.71
	175 W Metal Halide	\$29.02	\$27.90	\$30.56	\$29.44
	30-40W LED	\$21.03	\$20.22	\$21.32	\$20.51
	50-75W LED	\$21.75	\$20.91	\$22.24	\$21.40
	110-165W LED	\$24.90	\$23.96	\$26.06	\$25.12
	200-250W LED	\$28.24	\$27.19	\$30.08	\$29.03
<b>Decorative UG</b>	100 W HPSodium	\$32.94	\$31.67	\$33.83	\$32.56
	150 W HPSodium	\$34.16	\$32.84	\$35.46	\$34.14
	250 W HPSodium	\$36.29	\$34.89	\$38.62	\$37.22
	400 W HPSodium	\$38.88	\$37.38	\$42.53	\$41.03
	175 W Metal Halide	\$38.88	\$37.38	\$40.42	\$38.92
<b>Purchase Option</b>	70 W HPSodium	\$6.21	\$5.97	\$6.82	\$6.58
	100 W HPSodium	\$6.93	\$6.66	\$7.82	\$7.55
	150 W HPSodium	\$7.84	\$7.54	\$9.14	\$8.84
	250 W HPSodium	\$10.00	\$9.61	\$12.33	\$11.94
	400 W HPSodium	\$12.92	\$12.42	\$16.57	\$16.07
	175 W Metal Halide	\$14.08	\$13.54	\$15.62	\$15.08
	30-40W LED	\$5.17	\$4.90	\$5.46	\$5.19
	50-75W LED	\$5.79	\$5.49	\$6.28	\$5.98
	110-165W LED	\$7.44	\$7.05	\$8.60	\$8.21
	200-250W LED	\$9.43	\$8.93	\$11.27	\$10.77

**Comparison of Current and TCJA Rates**

	Current	TCJA	Current	TCJA
<b>Street Lighting Energy (A32)</b>	Base Rates		Rates + Fuel	
100 W Mercury	\$2.53	\$2.45	\$3.49	\$3.41
175 W Mercury	\$3.77	\$3.64	\$5.31	\$5.18
250 W Mercury	\$5.12	\$4.94	\$7.28	\$7.10
400 W Mercury	\$7.98	\$7.69	\$11.46	\$11.17
700 W Mercury	\$13.27	\$12.78	\$19.21	\$18.72
1000 W Mercury	\$18.47	\$17.77	\$26.82	\$26.12
1F72HO Fluorescent	\$3.61	\$3.61	\$4.60	\$4.60
50 W HPSodium	\$1.40	\$1.37	\$1.84	\$1.81
70 W HPSodium	\$1.78	\$1.73	\$2.39	\$2.34
100 W HPSodium	\$2.37	\$2.29	\$3.26	\$3.18
150 W HPSodium	\$3.25	\$3.14	\$4.54	\$4.43
200 W HPSodium	\$4.33	\$4.18	\$6.13	\$5.98
250 W HPSodium	\$5.47	\$5.28	\$7.80	\$7.61
400 W HPSodium	\$8.33	\$8.03	\$11.99	\$11.69
750 W HPSodium	\$14.32	\$13.78	\$20.75	\$20.21

	Current	TCJA	Current	TCJA
<b>Street Lighting Energy - Metered (A34)</b>	Base Rates		Rates + Fuel	
Customer / Mo.	\$5.00	\$5.00	\$5.00	\$5.00
Energy Charge per kWh	4.716 ¢	4.534 ¢	6.881 ¢	6.699 ¢

	Current	TCJA	Current	TCJA
<b>Street Lighting - City of St. Paul (A37)</b>	Base Rates		Rates + Fuel	
100 W HPSodium	\$5.70	\$5.48	\$6.59	\$6.37
150 W HPSodium	\$6.39	\$6.14	\$7.69	\$7.44
250 W HPSodium	\$8.95	\$8.60	\$11.28	\$10.93

**Minnesota Gas Base Rate Adjusted with Federal Tax Credit**

Class	Item	Unit	Quantity	Current Unit Rate	Current Distribution Margin	Proposed TCJA Rate	Proposed TCJA Margin	Federal Tax Credit
					Decrease			
Residential	Cust	Bill	5,126,830	\$9.00	\$46,141,470	\$9.00	\$46,141,470	
	Comm	Thm	370,941,222	\$0.185913	\$68,962,795	\$0.175996	\$65,284,036	
	Total				\$115,104,265		\$111,425,506	-3,678,760
Sm Comm	Cust	Bill	301,383	\$25.00	\$7,534,575	\$25.00	\$7,534,575	
	Comm	Thm	60,931,516	\$0.123310	\$7,513,465	\$0.116732	\$7,112,666	
	Total				\$15,048,040		\$14,647,241	-400,799
Lg Comm	Cust	Bill	120,494	\$50.00	\$6,024,700	\$50.00	\$6,024,700	
	Comm	Thm	156,531,367	\$0.123151	\$19,276,994	\$0.116582	\$18,248,680	
	Total				\$25,301,694		\$24,273,380	-1,028,314
Sm Demand	Cust	Bill	156	\$150.00	\$23,400	\$150.00	\$23,400	
	Dmd	Thm	105,410	\$0.809470	\$85,326	\$0.809470	\$85,326	
	Comm	Thm	929,674	\$0.047512	\$44,171	\$0.044978	\$41,814	
	Total				\$152,897		\$150,540	-2,357
Lg Demand	Cust	Bill	1,512	\$275.00	\$415,800	\$275.00	\$415,800	
	Dmd	Thm	3,170,874	\$0.809470	\$2,566,727	\$0.809470	\$2,566,727	
	Comm	Thm	28,977,325	\$0.047512	\$1,376,771	\$0.044978	\$1,303,328	
	Total				\$4,359,298		\$4,285,855	-73,443
Sm Inter	Cust	Bill	3,220	\$145.00	\$466,900	\$145.00	\$466,900	
	Comm	Thm	21,386,732	\$0.096354	\$2,060,697	\$0.091214	\$1,950,771	
	Total				\$2,527,597		\$2,417,671	-109,926
Med Inter	Cust	Bill	1,164	\$300.00	\$349,200	\$300.00	\$349,200	
	Comm	Thm	55,120,279	\$0.047512	\$2,618,875	\$0.044978	\$2,479,173	
	Comm - gen	Thm	344,545	\$0.043520	\$14,995	\$0.040990	\$14,123	
	Total				\$2,983,069		\$2,842,496	-140,573
Lg Inter	Cust	Bill	36	\$450.00	\$16,200	\$450.00	\$16,200	
	Comm	Thm	28,985,530	\$0.043461	\$1,259,740	\$0.041143	\$1,192,540	
	Total				\$1,275,940		\$1,208,740	-67,200
Lg Trans	Cust	Bill	132	\$300.00	\$39,600	\$300.00	\$39,600	
	Dmd	Thm	404,100	\$0.809470	\$327,107	\$0.809470	\$327,107	
	Dmd	Thm	23,040,000	\$0.159304	\$3,670,364	\$0.159304	\$3,670,364	
	Comm	Thm	5,464,920	\$0.047512	\$259,649	\$0.044978	\$245,799	
	Comm	Thm	206,350,720	\$0.00603	\$1,244,284	\$0.006030	\$1,244,284	
	Comm-Inver Hil	Thm	411,428	\$0.03822	\$15,725	\$0.035903	\$14,771	
Total				\$5,556,729		\$5,541,925	-14,804	
Sm Inter Tran	Cust	Bill	0	\$170.00	\$0	\$170.00	\$0	
	Comm	Thm	0	\$0.096354	\$0	\$0.091214	\$0	
	Total				\$0		\$0	0
Med Inter Tran	Cust	Bill	180	\$325.00	\$58,500	\$325.00	\$58,500	
	Comm	Thm	43,538,750	\$0.047512	\$2,068,613	\$0.044978	\$1,958,265	
	Total				\$2,127,113		\$2,016,765	-110,348
Negotiated Tra	Cust	Bill	36	\$300.00	\$10,800	\$300.00	\$10,800	
	Comm	Thm	73,695,290	\$0.01645	\$1,212,288	\$0.01645	\$1,212,288	
	CIP Exem	Thm	0	\$0.00000	\$0	\$0.00000	\$0	
	Total				\$1,223,088		\$1,223,088	0
<b>Total 2019 Federal Tax Credits</b>					<b>\$175,659,731</b>	<b>-5.33%</b>	<b>\$170,033,207</b>	<b>-5,626,525</b>
<b>Total Margin Decrease</b>								<b>-3.20%</b>

<u>Rate Code</u>	<u>Sheet Num</u>	<u>Customer Class</u>	<u>Distribution Charge per Therm</u>	
			<u>Current Rate</u>	<u>Proposed TCJA Rate</u>
101	1	Residential Firm Service	\$0.185913	\$0.175996
102 & 108	2	Commercial Firm Service - Small	\$0.123310	\$0.116732
118 & 125	2	Commercial Firm Service - Large	\$0.123151	\$0.116582
119	3	Commercial Demand Billed Service - Small	\$0.047512	\$0.044978
103	3	Commercial Demand Billed Service - Large	\$0.047512	\$0.044978
104	5	Large Firm Transportation Service	\$0.047512	\$0.044978
105 & 111	11	Interruptible Service - Small	\$0.096354	\$0.091214
106	11	Interruptible Service - Medium	\$0.047512	\$0.044978
120	11	Interruptible Service - Large	\$0.043461	\$0.041143
123	17	Interruptible Transportation Service - Small	\$0.096354	\$0.091214
107	17	Interruptible Transportation Service - Medium	\$0.047512	\$0.044978
124	17	Interruptible Transportation Service - Large	\$0.043461	\$0.041143

Northern States Power Company  
 Electric Utility - State of Minnesota  
 Derivation of 2019 Refund for January through May 2019

	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>F</i>
			<i>A + B</i>		<i>B - D</i>	<i>C - D</i>
	Summer	Winter	Year	January through May	Winter Oct through December	June through December
(1) <b>MWH Sales</b>	11,116,994	19,161,787	30,278,781	11,863,558	7,298,228	18,415,223
(2) Winter Sales Allocation		100.000%		61.913%	38.087%	
(3) <b>Bills</b>	5,067,224	10,133,820	15,201,044	6,324,268	3,809,552	8,876,776
(4) Winter Bill Allocation		100.000%		62.408%	37.592%	
<b>Base Revenue</b> (\$1,000's)				<i>B(5) × D(2)</i>	<i>B(5) × E(2)</i>	
(5) No Customer Charges	\$881,207	\$1,311,084	\$2,192,291	\$811,726	\$499,358	\$1,380,565
(6) Customer Charges	\$48,037	\$96,056	\$144,093	\$59,946	\$36,110	\$84,147
(7) <b>Total</b>	\$929,243	\$1,407,140	\$2,336,384	\$871,673	\$535,468	\$1,464,711
(8) Annual Base Revenue Reduction			\$105,511			
(9) Base Revenue Refund Factor			37.31%	= <i>C(8) / D(7)</i>		
(10) Base Revenue Refund			\$39,365	= <i>C(8) × C(9)</i>		



Northern Sates Power Company  
 Electric Utility - State of Minnesota

**2019 Minnesota TCJA Refund Estimate**

2019 TCJA Refund \$39,365,000

	<b>2019</b>	<b>Revenue</b>			<b>Estimated Average</b>	<b>Estimated</b>	
	<b>Ordered</b>	<b>Refund</b>	<b>Refund</b>	<b>kWh Sales Forecast</b>	<b>Calculated</b>	<b>Customers</b>	<b>Average Refund</b>
	<b><u>Revenue (\$000)</u></b> <sup>1</sup>	<b><u>Allocator</u></b>	<b><u>Allocation</u></b>	<b><u>Jan 2019 - May 2019</u></b>	<b><u>Refund Factor</u></b>	<b><u>Jan 2019 - May 2019</u></b>	<b><u>per Customer</u></b>
Residential	\$1,175,496	36.74%	\$14,461,099	3,276,111,236	\$0.00441411	1,156,616	\$12.50
Commercial Non Demand	\$112,357	3.51%	\$1,382,229	366,469,593	\$0.00377174	86,700	\$15.94
Commercial & Industrial Demand	\$1,883,324	58.86%	\$23,168,890	7,800,047,696	\$0.00297035	48,026	\$482.42
<u>Lighting</u>	<u>\$28,676</u>	<u>0.90%</u>	<u>\$352,781</u>	<u>59,670,645</u>	<u>\$0.00591214</u>	<u>27,540</u>	<u>\$12.81</u>
Total	\$3,199,853	100.00%	\$39,365,000	11,502,299,169		1,318,882	

<sup>1</sup> Final Ordered Revenues Docket No. E002/GR-15-826

<u>Class</u>	<u>Item</u>	<u>Unit</u>	<u>Jan-May Quantity</u>	<u>Unit Margin</u>	<u>Jan - May Margin</u>	<u>Current Margin</u>
Residential	Cust	Bill	2,135,612	\$9.00	\$19,220,508	\$46,141,470
	<u>Comm</u>	<u>Thm</u>	<u>217,483,495</u>	<u>\$0.185913</u>	<u>\$40,433,009</u>	<u>\$68,962,795</u>
	Total				\$59,653,517	\$115,104,265
Sm Comm	Cust	Bill	125,906	\$25.00	\$3,147,650	\$7,534,575
	<u>Comm</u>	<u>Thm</u>	<u>37,944,239</u>	<u>\$0.123310</u>	<u>\$4,678,904</u>	<u>\$7,513,465</u>
	Total				\$7,826,554	\$15,048,040
Lg Comm	Cust	Bill	50,028	\$50.00	\$2,501,400	\$6,024,700
	<u>Comm</u>	<u>Thm</u>	<u>87,063,743</u>	<u>\$0.123151</u>	<u>\$10,721,987</u>	<u>\$19,276,994</u>
	Total				\$13,223,387	\$25,301,694
Sm Demand	Cust	Bill	65	\$150.00	\$9,750	\$23,400
	Dmd	Thm	43,921	\$0.809470	\$35,553	\$85,326
	<u>Comm</u>	<u>Thm</u>	<u>477,675</u>	<u>\$0.047512</u>	<u>\$22,695</u>	<u>\$44,171</u>
	Total				\$67,998	\$152,897
Lg Demand	Cust	Bill	630	\$275.00	\$173,250	\$415,800
	Dmd	Thm	1,321,197	\$0.809470	\$1,069,470	\$2,566,727
	<u>Comm</u>	<u>Thm</u>	<u>14,412,732</u>	<u>\$0.047512</u>	<u>\$684,778</u>	<u>\$1,376,771</u>
	Total				\$1,927,498	\$4,359,298
Sm Inter	Cust	Bill	1,349	\$145.00	\$195,605	\$466,900
	<u>Comm</u>	<u>Thm</u>	<u>11,797,064</u>	<u>\$0.096354</u>	<u>\$1,136,694</u>	<u>\$2,060,697</u>
	Total				\$1,332,299	\$2,527,597
Med Inter	Cust	Bill	485	\$300.00	\$145,500	\$349,200
	Comm	Thm	27,023,486	\$0.047512	\$1,283,940	\$2,618,875
	<u>Comm - gen</u>	<u>Thm</u>	<u>112,356</u>	<u>\$0.043520</u>	<u>\$4,890</u>	<u>\$14,995</u>
	Total				\$1,434,330	\$2,983,069
Lg Inter	Cust	Bill	15	\$450.00	\$6,750	\$16,200
	<u>Comm</u>	<u>Thm</u>	<u>14,078,050</u>	<u>\$0.043461</u>	<u>\$611,846</u>	<u>\$1,259,740</u>
	Total				\$618,596	\$1,275,940
Lg Trans	Cust	Bill	55	\$300.00	\$16,500	\$39,600
	Dmd	Thm	168,375	\$0.809470	\$136,295	\$327,107
	Dmd	Thm	9,600,000	\$0.159304	\$1,529,318	\$3,670,364
	Comm	Thm	2,596,360	\$0.047512	\$123,358	\$259,649
	<u>Comm</u>	<u>Thm</u>	<u>77,551,472</u>	<u>\$0.006094</u>	<u>\$472,599</u>	<u>\$1,260,009</u>
	Total				\$2,278,070	\$5,556,729
Sm Inter Tran	Cust	Bill	0	\$170.00	\$0	\$0
	<u>Comm</u>	<u>Thm</u>	<u>0</u>	<u>\$0.096354</u>	<u>\$0</u>	<u>\$0</u>
	Total				\$0	\$0
Med Inter Tran	Cust	Bill	75	\$325.00	\$24,375	\$58,500
	<u>Comm</u>	<u>Thm</u>	<u>18,096,150</u>	<u>\$0.047512</u>	<u>\$859,784</u>	<u>\$2,068,613</u>
	Total				\$884,159	\$2,127,113
Negotiated Tran	Cust	Bill	15	\$300.00	\$4,500	\$10,800
	Comm	Thm	28,304,950	\$0.01645	\$465,616	\$1,212,288
	<u>CIP Exem</u>	<u>Thm</u>	<u>0</u>	<u>\$0.00000</u>	<u>\$0</u>	<u>\$0</u>
	Total				\$470,116	\$1,223,088
<b>2019 Annual Margin</b>						<b>\$175,659,731</b>
<b>2019 January Through May Distribution Margin</b>					<b>\$60,564,079</b>	
<b>2019 Annual Distribution Margin</b>						<b>\$105,476,021</b>
<b>2019 Federal Tax Refund Total</b>						<b>-\$5,626,525</b>
<b>2019 January Through May Refund Factor</b>						<b>57.42%</b>
<b>2019 January Through May Federal Tax Refund</b>						<b>-\$3,230,737</b>



## ***Proposed Customer Notice***

### **Rate Changes and Refunds due to Federal Tax Cut and Jobs Act**

#### **Effective June 1, 2019**

On December 5, 2018, the Minnesota Public Utilities Commission ordered Xcel Energy to adjust electric and natural gas base rates to reflect the reduction in federal taxes due to the Federal Tax Cuts and Job Act. Effective June 1, 2019, your base rates will be lower for this federal tax change. .

#### **2019 Electric Refund and Rate Reduction**

The total electric rate decrease for the year 2019 is \$105.5 million and will be returned to customers in two steps:

1. The tax savings for January 2019 through May 31, 2019 will be returned to customers with a one-time refund later this year. A separate line item and message will appear on a future bill identifying this refund.
2. The tax savings beginning June 1 will be returned through reduced base rates. Base rates do not include Fuel Cost and Resource Adjustment charges.

In total the 2019 average estimated amount returned by type of customer and typical kWh electric usage are:

<b>Customer type</b>	<b>Monthly kWh</b>	<b>2019 Estimated Total Returned*</b>
Residential	600	\$33.36
Small General	1,000	\$50.80
General	20,000	\$762.00
General Time-of-Day	120,000	\$4,534.56

\*2019 Estimated Total Returned includes one-time refund and reduced base rates for 2019

**2019 Natural Gas Refund and Rate Reduction**

The total natural gas rate decrease for the year 2019 is \$5.6 million and will be returned to customers in two steps:

1. The tax savings for January 2019 through May 31, 2019 will be returned to customers with a one-time refund later this year. A separate line item and message will appear on a future identifying this refund.
2. The tax savings beginning June 1 will be returned through reduced base rates. Base rate charges include non-gas costs.

In total the 2019 average estimated amount returned by type of customer and typical therm gas usage are:

Customer Type	Monthly Therm Usage*	2019 Estimated Total Returned*
Residential	72	\$8.65
Commercial & Industrial	584	\$39.67
Interruptible	23,945	\$925.11
Transport	946,727	\$7,767.59

\*2019 Estimated Total Returned includes one-time refund and reduced base rates for 2019

### 2018 Refunds for Electric and Natural Gas Customers

The Minnesota Public Utilities Commission also ordered Xcel Energy to refund electric and natural gas customers for the 2018 federal tax reduction savings. These refunds will appear as separate line items on your bill.

The 2018 electric refund totaling \$136 million will appear on customers' bills in May or June. This refund includes a \$3.2 million incentive compensation refund also ordered by the Minnesota PUC. The table below provides the estimated average refund by customer class. Refund amounts will be based on a customer's actual usage, so there may be significant variability in actual amounts refunded to customers.

#### 2018 Electric Estimated Average Refund

Customer type	2018 Estimated Avg Refund
Residential	\$43.48
Commercial Non Demand	\$55.44
Commercial & Industrial Demand	\$1,668.89

The 2018 natural gas refund totals \$5.6 million and will appear on customers' bills in July or August. The table below provides the estimated average refund by customer class. Refund amounts will be based on a customer's actual usage, so there may be significant variability in actual amounts refunded to customers.

#### 2018 Natural Gas Estimated Average Refund

Customer Type	2018 Estimated Av Refund *
Residential	\$8.93
Commercial & Industrial	\$37.41
Interruptible	\$853.93
Transport	\$7,321.59

## CERTIFICATE OF SERVICE

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

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

xx electronic filing

**DOCKET E,G999/CI-17-895**

Dated this 14th day of February 2019

/s/

---

Paget Pengelly  
Regulatory Administrator

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
David	Aafedt	daafedt@winthrop.com	Winthrop & Weinstine, P.A.	Suite 3500, 225 South Sixth Street  Minneapolis, MN 554024629	Electronic Service	No	OFF_SL_17-895_Official
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Christopher	Anderson	canderson@allete.com	Minnesota Power	30 W Superior St  Duluth, MN 558022191	Electronic Service	No	OFF_SL_17-895_Official
Kristine	Anderson	kanderson@greatermngas.com	Greater Minnesota Gas, Inc.	202 S. Main Street  Le Sueur, MN 56058	Electronic Service	No	OFF_SL_17-895_Official
Michael	Auger	N/A	U S Energy Services, Inc.	Suite 1200 605 Highway 169 N Minneapolis, MN 554416531	Paper Service	No	OFF_SL_17-895_Official
Gail	Baranko	gail.baranko@xcelenergy.com	Xcel Energy	414 Nicollet Mall 7th Floor  Minneapolis, MN 55401	Electronic Service	No	OFF_SL_17-895_Official
Ryan	Barlow	Ryan.Barlow@ag.state.mn.us	Office of the Attorney General-RUD	445 Minnesota Street Bremer Tower, Suite 1400 St. Paul, Minnesota 55101	Electronic Service	Yes	OFF_SL_17-895_Official
Peter	Beithon	pbeithon@otpc.com	Otter Tail Power Company	P.O. Box 496 215 South Cascade Street Fergus Falls, MN 565380496	Electronic Service	No	OFF_SL_17-895_Official
James J.	Bertrand	james.bertrand@stinson.com	Stinson Leonard Street LLP	50 S 6th St Ste 2600  Minneapolis, MN 55402	Electronic Service	No	OFF_SL_17-895_Official



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Michael J.	Bull	mbull@mncee.org	Center for Energy and Environment	212 Third Ave N Ste 560  Minneapolis, MN 55401	Electronic Service	No	OFF_SL_17-895_Official
David	Cartella	David.Cartella@cliffsnr.com	Cliffs Natural Resources Inc.	200 Public Square Ste 3300  Cleveland, OH 44114-2315	Electronic Service	No	OFF_SL_17-895_Official
Greg	Chandler	greg.chandler@upm.com	UPM Blandin Paper	115 SW First St  Grand Rapids, MN 55744	Paper Service	No	OFF_SL_17-895_Official
Ray	Choquette	rchoquette@agp.com	Ag Processing Inc.	12700 West Dodge Road PO Box 2047 Omaha, NE 68103-2047	Electronic Service	No	OFF_SL_17-895_Official
Steve W.	Chriss	Stephen.chriss@walmart.com	Wal-Mart	2001 SE 10th St.  Bentonville, AR 72716-5530	Electronic Service	No	OFF_SL_17-895_Official

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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Generic Notice	Commerce Attorneys	commerce.attorneys@ag.state.mn.us	Office of the Attorney General-DOC	445 Minnesota Street Suite 1800  St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_17-895_Official
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Joseph	Dammel	joseph.dammel@ag.state.mn.us	Office of the Attorney General-RUD	Bremer Tower, Suite 1400 445 Minnesota Street St. Paul, MN 55101-2131	Electronic Service	No	OFF_SL_17-895_Official
Lisa	Daniels	lisadaniels@windustry.org	Windustry	201 Ridgewood Ave  Minneapolis, MN 55403	Electronic Service	No	OFF_SL_17-895_Official
Seth	DeMerritt	Seth.DeMerritt@wecenergygroup.com	MERC (Holding)	700 North Adams PO Box 19001 Green Bay, WI 543079001	Electronic Service	No	OFF_SL_17-895_Official
James	Denniston	james.r.denniston@xcenergy.com	Xcel Energy Services, Inc.	414 Nicollet Mall, Fifth Floor  Minneapolis, MN 55401	Electronic Service	No	OFF_SL_17-895_Official
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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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John R.	Gasele	jgasele@fryberger.com	Fryberger Buchanan Smith & Frederick PA	700 Lonsdale Building 302 W Superior St Ste 700 Duluth, MN 55802	Electronic Service	No	OFF_SL_17-895_Official
Bruce	Gerhardson	bgerhardson@otpc.com	Otter Tail Power Company	PO Box 496 215 S Cascade St Fergus Falls, MN 565380496	Electronic Service	No	OFF_SL_17-895_Official

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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Bruce L.	Hoffarber	bhoffarber@usenergyservices.com	U.S. Energy Services, Inc.	605 Highway 169 N Ste 1200  Plymouth, MN 55441	Paper Service	No	OFF_SL_17-895_Official
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Allen	Krug	allen.krug@xcelenergy.com	Xcel Energy	414 Nicollet Mall-7th fl  Minneapolis, MN 55401	Electronic Service	No	OFF_SL_17-895_Official
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