BEFORE THE MINNESOTA OFFICE OF ADMINISTRATIVE HEARINGS
600 North Robert Street
St. Paul, Minnesota 55101

FOR THE MINNESOTA PUBLIC UTILITIES COMMISSION
121 7th Place East
Suite 350
St. Paul, Minnesota 55101-2147

MPUC Docket Nos. E-002/GR-12-961; E-0002/GR-13-868; E-999/AA-13-599; E-999/AA-14-579; E-999/AA-16-523; E-999/AA-17-492; E-999/AA-18-373; OAH Docket No. 65-2500-38476

In the Matter of Sherco Unit 3 Energy Replacement Costs

EXCEPTIONS OF THE OFFICE OF THE MINNESOTA ATTORNEY GENERAL TO THE FINDINGS OF FACT, CONCLUSIONS OF LAW, AND RECOMMENDATION OF THE ADMINISTRATIVE LAW JUDGE

June 6, 2024

I. INTRODUCTION

The Office of the Attorney General—Residential Utilities Division (OAG) respectfully submits its Exceptions[1] to the Findings of Fact, Conclusions of Law, and Recommendations (Report) issued on May 17, 2023, by the Administrative Law Judge.

This proceeding involved numerous complex and highly technical issues of fact, law, and policy. The OAG appreciates the ALJ's efforts to summarize the extensive record and make recommendations to the Commission. The Report is generally thorough and well-reasoned, and the OAG agrees with many of the Report's recommendations. However, one of the ALJ's most important recommendations, the amount of the refund due to Xcel's customers, goes against the weight of the evidence, is contrary to principles of prudence and rate recovery, and should not be adopted.

II. DISCUSSION

While the OAG supports the ALJ's finding that "Xcel failed to operate and maintain Unit 3 reasonably and prudently, in a manner consistent with good utility practice,"[2] the OAG takes exception to the ALJ's finding that 52% of the fault in this proceeding lies with General Electric (GE).[3] Under the ALJ's recommendation, ratepayers would be burdened with GE's portion of the fault—with no recourse—by being denied over half of the refund Xcel should be required to provide. Reducing Xcel's responsibility for the catastrophic explosion of its own generating plant by 52% is unjust and unreasonable for at least three reasons: (1) Minnesota ratepayers had no control over the operation of Sherco 3 and should not be burdened with costs from Xcel's

[1] The fact that these Exceptions do not address a particular issue should not be interpreted as a waiver of the OAG's recommendations or arguments on that issue. The OAG continues to support all of the positions advanced in its initial and reply briefs.
[2] ALJ Report Finding 190.
[3] ALJ Report Finding 206; 360.

imprudent lack of maintenance there; (2) contributory fault is not a relevant consideration in Xcel's prudency and a contested case on prudency is not a reasonable venue to determine comparative fault between a utility and a non-party; and (3) Xcel had the opportunity, and did, seek compensation from GE for its share of fault, and all intervening parties and the ALJ agree that the final refund should be offset by the loss-of-use portion of the GE Settlement amount.

Additionally, the OAG takes exception to the ALJ's recommendation that the Commission adopt the 2012-2013 AAA calculation of replacement energy costs, because the GE Litigation calculation, while later in time than the AAA calculation, is better suited for an outage as long as Sherco 3 experienced.[4]

The Commission should correct these errors by requiring Xcel to refund 100% of replacement energy costs collected from its customers, starting from Xcel's GE Litigation calculation, plus interest calculated and current in the month the replacement energy costs are refunded, minus the amount already refunded to customers from the loss-of-use portion of the GE Settlement.

A. Minnesota Ratepayers Had No Control Over Sherco 3 and Should Not Bear Costs Resulting from Xcel's Imprudent Operation and Maintenance.

The utility carries the burden of proving its rate is just and reasonable by demonstrating that it acted prudently to protect ratepayers from unreasonable risks. Prudent action is defined, in relevant part, as exercising the care that a reasonable person would exercise under the same circumstances at the time the decision was made. The ALJ correctly recognized that Minnesota law requires, in addition to only recovering prudently incurred costs, every rate demanded or received by any public utility must be just and reasonable.[5] The ALJ also correctly recognized

[4] ALJ Report Findings 330, 331, 332 et. al.
[5] ALJ Report Finding 20 (citing Minn. Stat. §216B.03 (2023)).

that the utility must not only establish the amount of the energy replacement costs, but also "must establish that it is just and reasonable for ratepayers (as opposed to the Company's shareholders) to bear those costs."[6] The ALJ also recognized the Minnesota Supreme Court's standard that "by merely showing that it has incurred . . . expenses, the utility does not necessarily meet its burden of demonstrating that it is just and reasonable that the ratepayers bear the costs of those expenses."[7] Any doubt as to the reasonableness of costs incurred will be resolved in favor of the consumer.[8] While the ALJ recited the correct standard, the Report does not correctly apply the standard in regards to the refund amount determination. Under this substantial burden, there is simply no just and reasonable method of imposing 52% of Sherco 3's replacement energy costs on Xcel's customers.

As the ALJ found, Xcel knew enough about Stress Corrosion Cracking (SCC) at the time to know it was taking a risk with potential for catastrophic results, but instead of conducting the major inspection recommended by GE and Xcel's own engineers, Xcel made a calculated business decision on behalf of its shareholders to invest in discretionary energy output upgrades to the high pressure and intermediate pressure turbines.[9] Compare this to, for example, consumer automotive maintenance: If, at the time an oil change became necessary per the owner's manual, the owner deferred the oil change for three years to accommodate addition of a cold air intake, high flow

[6] ALJ Report Finding 24 (citing *In re Petition of N. States Power Co.*, 416 N.W.2d 719, 723 (Minn. 1987) (finding that "by merely showing that it has incurred, or may hypothetically incur, expenses, the utility does not necessarily meet its burden of demonstrating that it is just and reasonable that the ratepayers bear the costs of those expenses")).
[7] ALJ Report at 8 n.32 (citing *In re Petition of N. States Power Co.*, 416 N.W.2d 719, 723 (Minn. 1987)).
[8] ALJ Report Finding 20.
[9] ALJ Report Findings 176,187, and 207.

muffler, and a high-flow catalytic converter for increased performance.[10] This decision would not be prudent. If the car's engine then failed because the oil was filthy or had burned away, a design flaw in the car would not reduce imprudence of the owner's actions. Here, Xcel invested in discretionary upgrades at the expense of conducting the 2011 major inspection[11] because Xcel claims that GE did not provide an exact warning tailored to Xcel's exact situation.[12] As the district court found, "[Xcel] seem[ed] to want to hold GE to a standard of predicting exactly when a failure catastrophic failure [sic] would occur without providing GE with the data and access that would have allowed such a prediction."[13] Xcel's actions and inactions were imprudent, and the standard to which it sought to hold GE does not absolve Xcel's imprudence.

Moreover, as the ALJ correctly found, Xcel was a party to the litigation against GE until it decided to settle.[14] As discussed further below, Xcel and its insurers had their day in court to argue their claims against GE. This proceeding was for Xcel to defend its own actions as prudent, and it failed to do so. As Sherco 3's owner and operator, Xcel knew in 2011 that it alone was ultimately responsible for determining time intervals between inspections.[15] It should not get to impose its imprudence on blameless ratepayers.

B. Any Contributory Fault of GE's Is Not Relevant to Whether Xcel Acted Prudently With the Facts Available to It and Contributory Fault Determinations Based on Only One Faulty Party's Evidence Is Unreliable.

Xcel argued for and received the opportunity to present the Commission with arguments and evidence of its prudence tailored to a utility proceeding undertaken by a jury of experts and

[10] AMSOil, *5 Ways to Boost Horsepower for Under 500,* https://blog.amsoil.com/5-ways-to-boost-horsepower-for-under-500/, (last visited June 5, 2024)
[11] ALJ Report Finding 187.
[12] *See* ALJ Report Finding 181.
[13] OAG Comments (Feb. 18, 2021) at 13.
[14] ALJ Report Finding 361.
[15] OAG Comments at 9 (Feb. 18, 2021).

free from the findings of a jury of laypersons.[16] After nearly two years of discovery, written testimony, and trial, Xcel failed to show it acted prudently and instead continued its civil litigation strategy of pointing fingers at GE to absolve its decision to delay necessary maintenance. But the Commission need not be constricted by Xcel's continued efforts to shift blame for its actions onto GE. Essentially, adopting the jury's verdict in the civil litigation and apportioning 52% fault to GE defeats the Commission's goal of contested case proceedings developing a complete record.[17] Xcel failed to show it acted prudently in light of the facts available to it at the time of its decision to delay. Any contributory fault on GE's portion is not relevant to this analysis, and even if it were, a finding of comparative fault here is unreliable where only one of the parties at fault participated.

The Commission ordered these contested case proceedings, at least in part, because of the possible existence of evidence outside of the record that had not been introduced because it would not have been relevant in Xcel's civil litigation with GE.[18] The Commission recognized this and explicitly stated that if such evidence exists, Xcel would have an opportunity to present it.[19]

The Commission's decision to send the case to OAH was sound for a determination of Xcel's prudency: Whether Xcel took reasonable action in good faith based on knowledge available at the time of the action or decision. But if the prudence determination shifts to a determination of comparative fault, a contested case proceeding without GE is not an appropriate venue for this determination. It is inconsistent to assume that only Xcel would have new evidence to offer for the Commission's consideration. GE, in fact, *would* have had additional evidence to present. In

[16] Xcel Comments at 9 (Jan. 27, 2021) (internal citation omitted).
[17] Notice of and Order for Hearing at 8.
[18] Notice of and Order for Hearing at 7.
[19] Notice of and Order for Hearing at 7.

its appellate brief, GE pointed to the fact that Xcel and its insurers did not plead an ordinary negligence claim, but that if they had, GE "would have submitted far more evidence of Xcel's negligence."[20] If GE had "far more" evidence of Xcel's negligence than it presented in the district court, due to all the evidentiary and strategic concerns of civil litigation, it is quite likely that GE would also have had more evidence relevant to a utility proceeding free from those restrictions. It is also likely that some of that evidence would have shown additional imprudence by Xcel.

At the very least, the absence of this evidence in the record casts significant doubt on the ALJ's 48% fault determination. This doubt must be resolved in favor of Minnesota ratepayers by rejecting division of fault between Xcel and GE. It would be unjust and unreasonable to allow Xcel a 52% windfall solely at the expense of Minnesota ratepayers because all possible evidence was not available for consideration in this proceeding.

In sum, GE's portion of negligence is not relevant to whether Xcel acted prudently—whether *Xcel* exercised the care that a reasonable person would under the same circumstances at the time the decision was made. Moreover, the ALJ's determination of the percentage of comparative fault on a record with only one of the relevant parties for such a determination, and in a case where the question of comparative fault was not asked by the Commission, is not reasonable.

C. Xcel Has Already Litigated Against GE for Its Share of the Fault and Settled, and All Parties and the ALJ Agreed that Part of the GE Settlement Amount Should Offset Any Refund Ordered.

As the OAG noted in Section II.A and II.B above, this proceeding was designed to give Xcel a full and fair opportunity to defend its own actions as prudent instead of attempting to shift blame onto GE. Xcel had the opportunity to litigate its claims against GE, and as the ALJ

[20] OAG Comments (Feb. 18, 2021) at 28.

recognized, Xcel did so from November 15, 2013 when it filed a lawsuit against GE.[21] Rather than continuing on into this contested case, Xcel's fight against GE should have ended on October 9, 2018 when, days before trial, Xcel dismissed all of its individual claims against and settled with GE.[22] In other words, Xcel sought compensation from GE for almost exactly five years and then settled shortly before trial. The total amount of money Xcel received from the GE Settlement was returned to ratepayers, and a portion of it corresponding to replacement power costs should offset any refund ordered by the Commission. But through this settlement Xcel agreed to the amount of contribution from GE for GE's portion of fault. Ratepayers should not now be punished for Xcel's civil litigation strategy.

Further, Xcel argued that the entire Minnesota jurisdictional portion of its GE settlement should be counted as an offset against a refund of replacement energy costs.[23] However, because Xcel did not provide any information as to what portion of the GE Settlement corresponded with loss of use (i.e. replacement energy costs),[24] the OAG, the Department of Commerce, and the Xcel Large Industrials all agreed that Xcel should receive a credit for 24.4 percent of the GE Settlement.[25] The ALJ also found that it is fair and reasonable to credit Xcel for only 24.4% of the settlement.[26] For these reasons, the Commission should recognize that Xcel is entitled to no further relief beyond this 24.4 percent offset.

D. The Commission Should Adopt the GE Litigation Calculation of Replacement Energy Costs Because It is More Accurate Than the AAA Calculation.

[21] ALJ Report Finding 79.
[22] ALJ Report Finding 81.
[23] ALJ Report Finding 334.
[24] ALJ Report Finding 339.
[25] ALJ Report Finding 340.
[26] ALJ Report Finding 341.

Although it may appear that because Xcel's 2012-2013 AAA calculation of $41,327,637 in replacement energy costs was paid by Minnesota ratepayers,[27] simplifying assumptions in the figure limit its ability to match as closely as possible what customers were charged for replacement power costs.[28] As the ALJ recognized, Matthew King is an expert who was hired by the Department to review Xcel's energy replacement cost calculations.[29] As an advocate for Minnesota's ratepayers, the Department and its expert have an interest in identifying the calculation of replacement energy costs most likely to make ratepayers whole. After reviewing Xcel's explanations for the GE Litigation and AAA calculations, King recommended use of the GE Litigation calculation because it is a more thorough calculation that considers broader market impacts to Xcel's load and other resources and does not make the simplifying assumptions in the AAA calculation, which are unrealistic for an outage as long as that experienced by Sherco 3.[30]

Additionally, while the ALJ notes that calculating the refund based on the GE Litigation amount would not fairly compensate ratepayers who had no control over the catastrophic explosion of Sherco 3, and would allow Xcel a windfall to which it is not entitled,[31] the OAG believes that requiring Xcel to refund 100% of the GE Litigation calculation of replacement energy costs (as adjusted with interest and the GE Settlement offset), will much more effectively make ratepayers whole and deny Xcel an inappropriate windfall than 48% of the AAA calculation.

For these reasons, the Commission should adopt the GE Litigation calculation of replacement energy costs as the underlying method for determining replacement power costs.

[27] ALJ Report Finding 317.
[28] ALJ Report Finding 325.
[29] ALJ Report Finding 325.
[30] Ex. DOC-9 at 15 (King Rebuttal).
[31] ALJ Report Finding 331.

E. If the Final Ratepayer Refund Occurs After January 2025, Additional Interest Must Be Added to the Calculation to Make Ratepayers' Whole.

After the Commission decides which method of calculating replacement energy costs it finds most appropriate, the Commission may also need to update the amount of interest included in the refund.

In his rebuttal testimony, Department witness King recommended that the total of $55,675,052, which includes replacement energy costs and interest, and has been adjusted for the GE Settlement offset, should be refunded to Xcel's customers.[32] The ALJ agreed that interest should be added to translate replacement energy costs from the catastrophic explosion more than a decade ago into today's dollars.[33] The Commission has previously required interest calculated at the U.S. Federal Reserve Prime Rate, compounded monthly.[34]

There appears to be no dispute as to the propriety of adding interest to a refund, if one is ordered, or the method of calculating that interest.[35] However, Department witness King calculated interest assuming a ratepayer refund would be issued in January 2025.[36] Given the extended history of this proceeding, it is possible that a refund may not be issued by January 2025. If this happens, the Commission should follow King's recommendation and require that the calculation of interest be updated to include any additional months the refund is delayed in a compliance filing prior to the refund being issued.[37]

[32] Ex. DOC-9 at 17 (King Rebuttal).
[33] ALJ Report Finding 325.
[34] ALJ Report Finding 326.
[35] ALJ Report Finding 329.
[36] ALJ Report Finding 327.
[37] Ex. DOC-9 at 16 (King Rebuttal).

III. EXCEPTIONS[38]

For the reasons described above, the Commission should decline to adopt Findings 360, 361, 362, and 365, and instead adopt the following:

> OAG-1. As a threshold determination, the Commission finds that this prudency proceeding was not intended for Xcel to relitigate its claims against GE, but to defend its own prudency. Xcel knew that, as Sherco 3's owner and operator, it alone was responsible for determining time intervals between inspections. Accordingly, the Commission rejects the ALJ's recommendation to apportion 52% of the fault in this case to GE and to reduce any refund by the same proportion.

> Mod. 181. Kolb provided earnest and credible testimony about the conflict he encountered in the 2011 (pre-Event) timeframe. While Kolb believed a major, blades-off inspection was prudent in 2011, but he was unable to convince Xcel management to invest the time and money on such intrusive and destructive testing without express instructions from GE to conduct a blades-off inspection. Xcel's contends that ~~N~~nothing GE provided to customers at that time expressly required a blades-off inspection for drum boiler units with finger dovetails unless abnormal events or operational anomalies occurred, Nonetheless, Kolb was trying to be "proactive" because he knew SCC was an issue for finger dovetail attachments generally, even though TIL 1277-2 was directed at once-through boiler units with finger dovetails. ~~But because GE did not provide an express directive for a blades-off inspection of drum boiler units (absent abnormal events or operational anomalies, as set forth in TIL-1121AR31),~~ but Kolb and his team were still unable to convince Xcel management to approve a large expenditure on destructive testing.

> Mod. 205. Instead, the Administrative Law Judge finds that GE contributed to the Event by: (1) its design of finger-pinned dovetails that are subject to SCC but cannot be fully inspected without costly blades-off inspections (defective design); (2) its knowledge of SCC risks associated with finger-pinned dovetails in both its drum and once-through LP turbines; and (3) its failure to advise Xcel on when and how to conduct appropriate inspections (particularly blades-off inspections) to discover SCC in finger-pinned dovetail joints in drum boilers absent abnormal events or operational abnormalities, despite its knowledge of the SCC risks in finger-pinned dovetails in its turbines. However, GE's contributory negligence does not negate Xcel's imprudence ~~but does mitigate it.~~ in this proceeding.

> Mod. 206. Based upon the record in this proceeding, as supplemented by material portions of the GE Litigation evidence, the Administrative Law Judge Commission finds that while the jury's verdict in the GE Litigation ~~appropriately~~ assigned the comparative fault for the Event between GE and Xcel~~: 52% attributed to GE and 48% to Xcel~~, such civil litigation principles are neither relevant to nor controlling in a utility prudency proceeding, and it

[38] The Exceptions have removed the relevant NOT PUBLIC information from the Report.

was ultimately Xcel's responsibility to operate and maintain Sherco 3 prudently, which it failed to do.

Mod. 207. Xcel's management, not its ratepayers, made the informed decision to defer the 2011 major inspection, despite the known risk of SCC for finger dovetails and the potential for "catastrophic" results, including units with drum boilers. Xcel made the economic decision, despite manufacturer recommendations and warnings from its own engineers, to defer the 2011 major inspection and proceed with efficiency upgrades to the HP and IP turbines. This was a business decision by Xcel management, on behalf of its shareholders. Thus, as between Xcel's shareholders and ratepayers (who had no input in this decision), Xcel's shareholders should assume full responsibility for the loss.~~Xcel's proportionate share of the loss (48%).~~

Mod. 327. Using the numbers submitted by Xcel for energy replacement costs in the Company's ~~AAA reports~~ GE Litigation and the historical prime interest rates applicable at the time, King calculated interest based on the monthly costs as they were incurred and paid by customers during the outage period through January 1, 2025.

Mod. 328. When interest is included, the total energy replacement costs allocated to Minnesota, based on Xcel's GE Litigation calculation, is $55,675,052.~~2012-2013 AAA report and FCA, is $71,548,388: $41,327,637 in energy replacement costs and $30,220,751 of interest.~~

330. Xcel, the Department, and the OAG suggest that the Commission use Xcel's estimate of energy replacement costs from the GE Litigation because of its greater complexity and detail~~, and because of Xcel's failure to fully explain the AAA calculation~~. The Commission agrees and will adopt the GE Litigation calculation of replacement energy costs. ~~The Administrative Law Judge disagrees. Instead, the Judge finds more reasonable and equitable the arguments presented by XLI, as well as the rationale expressed by King: the amount of replacement costs should, as closely as possible, match the incremental amount customers paid through the FCA as a result of the Event.~~

Mod. 331. When calculating the amount of energy replacement costs due as a refund to Minnesota ratepayers, the Commission should use the amount ~~presented~~ calculated by Xcel ~~in~~ for its ~~2012-2013 AAA report~~, GE Litigation as this amount was determined by the Department and the OAG as the most thorough and appropriate calculation of replacement energy costs. The Commission finds that while the GE Litigation calculation is a smaller amount than the 2012-2013 AAA calculation, requiring Xcel to refund 100% of the GE Litigation cost, minus the GE Settlement offset, with the addition of interest, will more fairly compensate ratepayers, who had no control over the operation and maintenance of Sherco 3, than 48% of the AAA calculation similarly adjusted for the GE Settlement and interest.~~used to calculate the FCA actually charged to ratepayers. It would be unreasonable for the Commission to use a different, after-the-fact calculation to return less to the ratepayers than the ratepayers actually paid as a result of the Event. Any lesser amount would not fairly compensate ratepayers who had no control over and no contributory fault for the Event. It would allow the Company a windfall to which it is not entitled.~~

Mod. 332. Accordingly, ~~the Administrative Law Judge recommends that~~ the Commission will use the total energy replacement costs reported by Xcel in its ~~2012-2013 AAA report~~ GE Litigation and add interest, as calculated by King~~, for a total of energy replacement costs and interest of $71,548,388~~.

Mod. 363. For purposes of this prudency proceeding, Xcel's imprudence in the operation and maintenance of Unit 3, and, specifically, its failure to conduct a major inspection in 2011, ~~contributed to~~ caused the catastrophic loss that occurred on November 19, 2011. While GE's knowledge of its faulty product design, and its failure to adequately advise Xcel of the SCC risks for drum boiler turbines, contributed to the loss, Xcel, as owner and operator of Sherco 3 throughout the applicable maintenance period and at the time of the catastrophic explosion, should nonetheless be responsible for its imprudence and the resulting replacement energy costs.~~its share of imprudence (48%), which caused the Event.~~

Mod. 364. The ~~Judge's recommendation~~ Commission's refund order is not based on hindsight, but rather, ~~a~~ upon evidence of what Xcel knew, what Xcel should have known, and what Xcel did or did not do before the catastrophic explosion of Sherco 3 ~~Event~~. The ~~recommendation~~ order is further based upon the ~~full~~ record ~~presented~~ developed in this proceeding, supplemented by the GE Litigation evidence, and not the reverse.

Mod. 366. The energy replacement costs set forth in Xcel's GE Litigation calculation, ~~2012-2013 AAA report,~~ plus interest, minus the GE Settlement offset, totals $55,675,052. ~~$71,548,388. Forty-eight percent of that figure is $34,343,226.~~

Mod. 367. In addition, ~~as set forth above, the Administrative Law Judge recommends that~~ the net amount of $55,675,052 ~~of $34,343,226~~ has been reduced by the agreed upon portion of the GE Settlement offset..~~24.4% of the Minnesota portion of the GE Litigation settlement, **[PROTECTED DATA EXCISED]**, which was previously credited to Minnesota ratepayers in the Company's 2019 FCA.~~

Mod. 368. ~~Forty-eight percent of $71,548,388 is less **[PROTECTED DATA EXCISED]**, results in a final sum of **[PROTECTED DATA EXCISED]**, which should be returned to Minnesota ratepayers.~~ $55,675,052 is the final refund Xcel will issue to its Minnesota ratepayers.

OAG 369. If the refund is issued in any month after January 2025, the amount of interest must be updated to account for additional time using the method proposed by Mr. King.

CONCLUSION

Despite Xcel's continued attempts to shift blame onto GE, Xcel, and not GE, was in charge of Sherco 3 when the plant suffered a catastrophic and preventable explosion that necessitated replacement energy costs—and could very easily have severely wounded or killed Xcel

employees.[39] Xcel employees operating Sherco 3 advised the company of the risk it was taking by deferring maintenance, but upper management refused to listen, opting instead for discretionary enhancements.[40] The prudency analysis should end there.

It should be noted, however, that as recently as 2023, Xcel told shareholders that a loss related to these contested case proceedings was deemed "remote."[41] In other words, at least until very recently, Xcel Energy, Inc. did not expect to be held responsible for its actions. Allowing Xcel to pocket any of the imprudently incurred replacement energy costs due to the ALJ's incorrect determination of contributory fault would thus reward Xcel's imprudent behavior, and signal to other investor-owned utilities that ratepayers are available as a safety net for imprudence. Requiring Xcel to absorb the costs of replacement energy for its imprudence is just and reasonable. Accordingly, the Commission should order Xcel to refund the complete GE Litigation calculation of replacement energy costs, plus interest, and offset only by the GE Settlement amount as recommended by the OAG and the Department.

[39] *See e.g.,* ALJ Report Finding 59 (explicitly describing the violence of the Sherco 3 explosion).
[40] ALJ Report Finding 187.
[41] Xcel Energy 2023 Annual Report at 75 (pdf page 89/106) https://investors.xcelenergy.com/files/doc_financials/2023/ar/Xcel_Energy-AR2023.pdf (last visited June 5, 2024).

Dated: June 6, 2024

Respectfully submitted,

KEITH ELLISON
Attorney General
State of Minnesota

/S/TRAVIS MURRAY

TRAVIS MURRAY
Assistant Attorney General
Atty. Reg. No. 0402765

445 Minnesota Street, Suite 1400
St. Paul, Minnesota 55101-2131
(651) 757-1244 (Voice)
(651) 296-9663 (Fax)
Travis.Murray@ag.state.mn.us

ATTORNEYS FOR MINNESOTA OFFICE OF THE ATTORNEY GENERAL – RESIDENTIAL UTILITIES DIVISION