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March 3, 2021

—Via Electronic Filing—

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

RE: LETTER RE: STAY-OUT
DOCKET NOS. E002/GR-20-723 AND E002/M-20-743

Dear Mr. Seuffert:

I write to call the Commission's and parties' attention to an error the Company made in calculating the revenue requirement deficiency in the Company's electric general rate case filed in Docket No. E002/GR-20-723. Specifically, due to inadvertently including certain expenses related to gas demand twice, the revenue requirement deficiency for the 2021 test year and proposed 2021 interim rates were overstated by approximately \$43 million. This error does not have any impact on customers' rates, nor does it impact any elements of the rate case stay-out proposal approved by the Commission. It does, however, reveal potential issues in our rate case data validation processes that we are committed to resolving.

We apologize for this error. The Commission carefully considered the merits of the Company's stay-out proposal over a three-day period in December, and we are sorry that the data we provided to the Commission prior to those meetings regarding our rate case revenue deficiency was not absolutely correct. Although, as discussed below, we believe the error should not impact the Commission's decision regarding the stay-out, we recognize the importance of our providing reliable information to the Commission, and we will do everything we can to avoid similar occurrences in the future.

Below, we discuss the underlying cause of this duplication, how it was discovered, and why it was not evident during the Company's data validation processes. Additionally, we discuss why we believe the rate case stay-out remains in the public interest after accounting for this error, how the stay-out and, in particular, the earnings cap, provides important protections for customers going forward, and

the actions the Company will take to improve our processes in future rate-case applications.

I. Gas Demand Expense Duplication

In preparing to account for the 2021 earnings test, the Company undertook work to reconcile our jurisdictional forecast data with the budget data included in the rate case and discovered a deviation. In exploring the cause of this deviation, we determined that the rate-case data included a “Gas Demand Cost” line item that was also, appropriately, included in Fuel Expense. This line item specifically relates to costs associated with the reservation of firm transportation and storage capacity for our natural gas generating units. Although we have reconciliation processes that are designed to identify and correct any duplication when we are preparing rate cases, they unfortunately did not catch this specific instance.

The result of this expense duplication is that the Minnesota Electric revenue requirement deficiency for 2021 was overstated by \$43.2 million, and the net deficiency for 2021 should have been \$362.6 million rather than \$405.8 million. With the correction, our projected interim rates for 2021 should have been \$265.7 million rather than \$308.9 million.

Table 1 below shows how correcting the duplication impacts our projected 2021 revenue deficiency.

Table 1 – Adjusted 2021 Revenue Deficiency

	2021 MN Electric Revenue Deficiency		
	As filed	Correction	Adjusted
Fuel & Purchased Energy	919,983,867	(42,919,210)	877,064,657
Other O&M	1,432,974,557		1,432,974,557
Depreciation & Amortization	792,403,911		792,403,911
Taxes	167,787,770	(63,968)	167,723,802
Non-retail revenue	(574,122,898)		(574,122,898)
Required Return	731,367,331	(217,472)	731,149,859
Total Revenue Requirements	3,470,394,538	(43,200,650)	3,427,193,888
Total Retail Revenues	3,064,642,762		3,064,642,762
Revenue Deficiency	405,751,777	(43,200,650)	362,551,127

II. Impact on Stay-Out

Given that the Company will be withdrawing its electric rate case following a final non-appealable order in the stay-out docket, the primary impact of the Company's error is that it changed the revenue requirement deficiency the Commission compared with the Company's stay-out request. In the stay-out proceeding, the Commission weighed the Company's interim rate request of \$308.9 million with the stay-out proposal the Commission ultimately approved, composed of a sales true-up (estimated to be approximately an approximately \$171.1 million increase in 2022, leaving rates flat in 2021), an earnings cap of 9.06% return on equity, the Company's withdrawal of its COVID-19 expense deferral request, and the Company's agreement to fund its \$17 million payment plan credit program, or a similar residential relief proposal.

As noted above, when accounting for the error, the Company's interim rate request should have been \$265.7 million, while the terms of the stay-out proposal would remain the same. As such, the stay-out itself is unaffected and remains the best outcome for customers. It leaves rates flat in 2021, the increase in 2022 is still approximately \$95 million less than the interim rates requested to go into effect in 2021, and customers will receive the additional benefits of the Company's withdrawal of the COVID-19 deferral and fully-funded payment plan credit program. Finally, customers will be protected from the Company over-earning in 2021 through the earnings-cap.

A comparison of the stay-out proposal approved by the Commission and the Company's now-suspended interim rate request, as adjusted to correct the gas demand error, is included in Attachment A.

III. Future Process Changes

Even though the benefits to customers from the stay-out are not affected by the error, we recognize that it may cause customers, stakeholders, and Commissioners to question the accuracy of our financial calculations in this and related dockets. As a result—and to ensure that customers and the Commission can feel confident they receive the benefits of the earnings cap—the Company intends to have an independent auditor review the Company's 2021 earnings, at the Company's expense, and provide a report for purposes of measuring those earnings against the 9.06% return on equity cap.

In committing to this step, we hope to demonstrate our commitment to providing reliable data to our regulators, intervenors, and the Commission in the future.

Relatedly, we are reviewing our internal processes for preparing rate-case data to ensure similar errors do not occur in the future. Although we believe this was a unique occurrence, it merits a full reassessment of our validation procedures, and we commit to conducting that review and reporting to the Commission on improvements we will be making.

We are thankful that this error has not had any impact on any Minnesota customer's rates or on the stay-out approved by the Commission. Additionally, we believe the Commission's Ordered earnings cap of 9.06% provides added protection that the Company cannot benefit from this error in 2021. That said, it reveals the need for process improvements to avoid similar issues in the future, and we will take the steps needed to make those improvements.

We have electronically filed this document with the Minnesota Public Utilities Commission, and copies have been served on the parties on the attached service lists. Please contact me at greg.p.chamberlain@xcelenergy.com or Amy Liberkowski at amy.a.liberkowski@xcelenergy.com if you have any questions regarding this filing.

Sincerely,

/s/

GREG P. CHAMBERLAIN
REGIONAL VICE PRESIDENT, REGULATORY & GOVERNMENT AFFAIRS

Attachment
c: Service Lists

2021 Stay-Out

\$ in millions

Description	Rate Case		True-Up Mechanisms**	Corrected	
	Proposed Test Year 2021 to Existing Rates	Proposed Interim 2021		Proposed Test Year 2021 to Existing Rates	Proposed Interim 2021
Sales Change*	\$171.1		\$171.1	\$171.1	
Cost of capital - interim rate base	69.1			69.1	
Nuclear capital related	36.9			36.9	
Distribution capital related	33.1			33.1	
Interchange revenue decrease (O&M and ROE)	28.4			28.4	
General and intangible capital related	28.1			28.1	
Amortizations	11.2			11.2	
Income taxes	10.0			10.0	
DTA federal credits & NOL	9.9			9.9	
O&M	(17.0)			(17.0)	
Other, net	24.9			(18.3)	
Net deficiency	405.8			362.6	
Interim adjustments					
Cost of capital		(\$69.1)			(\$69.1)
Other		(27.8)			(27.8)
	\$405.8	\$308.9	\$171.1	\$362.6	\$265.7

*Based on the Company's sales forecast.

**In addition to a sales true-up the petition also includes an extension of capital and property tax true-ups and delay of any increase in Nuclear Decommissioning Trust.

CERTIFICATE OF SERVICE

I, Mustafa Adam hereby certify that I have this day served copies or summaries of the foregoing document on the attached list(s) of persons.

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

or

xx electronic filing

Docket No. E002/GR-20-723

Docket No. E002/M-20-743

Dated this 3rd day of March 2021

/s/

Mustafa Adam
Regulatory Administrator

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