

Direct Testimony and Schedules  
Amy A. Liberkowski

Before the Minnesota Public Utilities Commission  
State of Minnesota

In the Matter of the Application of Northern States Power Company  
for Authority to Increase Rates for Natural Gas Service in Minnesota

Docket No. G002/GR-25-356  
Exhibit\_\_\_\_(AAL-1)

**Policy**

October 31, 2025

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## **Schedules**

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## I. INTRODUCTION

Q. PLEASE STATE YOUR NAME, OCCUPATION, AND JOB RESPONSIBILITIES.

A. My name is Amy A. Liberkowski. I am Regional Vice President for Regulatory and Pricing for Northern States Power Company – Minnesota (NSPM or the Company), d/b/a Xcel Energy. In this role, I am responsible for state regulatory filings with the utility commissions in Minnesota, North Dakota, and South Dakota, including proceedings related to rates, cost recovery riders, and voluntary customer rate offerings.

Q. PLEASE SUMMARIZE YOUR QUALIFICATIONS AND EXPERIENCE.

A. I joined Xcel Energy in 1991 and have held various positions in the Company, including in the Company's Regulatory and Finance business areas, prior to serving as Director of Regulatory Pricing and Analysis for six years, and then moving to my current role in May 2022. I have earned a Master of Business Administration and a Bachelor of Arts in Finance from the University of St. Thomas. Exhibit\_\_\_(AAL-1), Schedule 1 summarizes my qualifications.

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?

A. I am the Company's policy witness in this proceeding, and, in that role, I present the Company's overall case to the Minnesota Public Utilities Commission (the Commission). To support the Company's request and inform the Commission's decision in this docket, I discuss the context and drivers of this rate case and explain how the Company's proposals are needed to facilitate our continued commitment to provide the safe and reliable gas service that our customers and communities depend on. More specifically:

- 1           • I discuss our Minnesota gas business, briefly describe the operational  
2           characteristics of our gas service, discuss our commitment to customers  
3           and our communities, and outline our strategic priorities for the gas  
4           business;
- 5           • I provide an overview of the Company's rate request, which is primarily  
6           driven by new capital investments and increases in labor costs and  
7           Gopher State One Call (damage prevention) costs since our last rate case,  
8           and discuss the need for a general natural gas rate increase at this time;  
9           and
- 10          • I provide an overview of the framework of the Company's filing,  
11          introduce the Company's witnesses providing supporting Direct  
12          Testimony, and introduce our completeness matrix.

13  
14          Overall, my Direct Testimony describes the Company's ongoing work since our  
15          last rate case, which was filed in 2023 (Docket No. G002/GR-23-413) with a  
16          comprehensive settlement reached in June of 2024, and explains how this rate  
17          proposal will support the Company's ability to provide safe and reliable gas  
18          service going forward.

19  
20      Q.   PLEASE GENERALLY DESCRIBE THE COMPANY'S RATE REQUEST IN THIS  
21          PROCEEDING.

22      A.   The Company is requesting to set base rate revenue for NSPM's gas operations  
23          using a calendar test year consisting of the twelve months ending December 31,  
24          2026. The Company developed the test year using budgeted capital additions  
25          and budgeted operations and maintenance (O&M) expenses. Also included in  
26          the proposal are impacts to other rate base items, sales adjustments, and other  
27          adjustments impacting the revenue requirements for the test year so that the

test year represents a cost-of-service approach to rate-setting for both capital and O&M.

As presented later in my Direct Testimony, the Company's total revenue requirement for its Minnesota gas operations is \$838.20 million and, when compared to our present revenue of \$774.80 million, results in a base rate revenue deficiency, excluding rider roll-ins, of approximately \$63.40 million for the 2026 test year. The test year revenue deficiency amount represents an 8.2 percent overall increase in retail revenues from base rates compared to projected 2026 retail revenues at present rates. The Company's revenue requirement and revenue deficiency are discussed in more depth in the Direct Testimony of Company witness Benjamin C. Halama.

As part of our request, we also propose rolling certain projects currently recovered through the Gas Utility Infrastructure Cost Rider (GUIC) and expenses related to the Conservation Improvement Program Rider (CIP) into base rates. While this rider roll-in does not impact the total bills paid by our customers, it increases the base rate increase request for 2026 by \$22.74 million, as shown in Table 1 below.

**Table 1**  
**Test Year Revenue Deficiency**  
**(\$ in Millions, rounded)**

	<b>2024</b>
<b>Net Incremental Deficiency</b>	<b>\$63.40</b>
<b>Net Percent Rate Increase</b>	<b>8.2%</b>
<u>Rider Roll-In</u>	<u>\$22.74</u>
Total Base Increase Request	<u>\$86.14</u>

1 The revenue deficiency is based on a 10.65 percent return on equity (ROE), as  
2 recommended by Company witness Joshua C. Nowak.

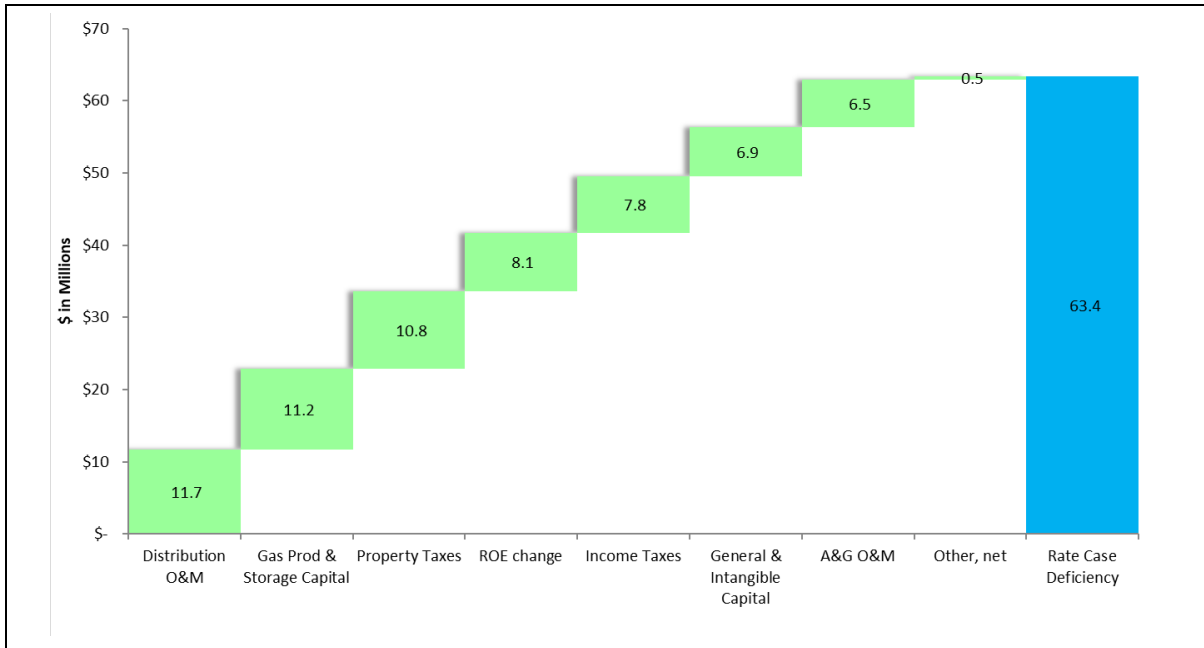
3  
4 Q. WHY IS THIS RATE CASE NECESSARY?

5 A. NSPM was able to avoid filing gas rate cases in Minnesota for more than a  
6 decade, from 2009 to 2021. Since 2021, the Company has proceeded through a  
7 cycle of capital investments necessary for the safe and reliable operation of its  
8 gas system, particularly related to the Company's gas peaking plants, that are not  
9 recovered through the GUIC Rider. This elevated level of plant investment was  
10 necessary in recent years to meet current code provisions as discussed in the  
11 direct testimony of Randy Capra. In the last few years we have also experienced  
12 significant annual increases in inflation, labor costs, and other expenses  
13 necessary to serve our customers. This rate case filing reflects the end of this  
14 particular cycle of investment in the gas plants, which has helped ensure reliable  
15 service to our customers through the coldest parts of each winter, and we  
16 currently do not anticipate similar major capital investments in the next few  
17 years. Overall, this rate request is designed to support the stability of the gas  
18 business and set it up for a future that ensures safe, reliable, and affordable  
19 service to our customers while continuing to support the State's clean energy  
20 goals.

21  
22 Q. CAN YOU PROVIDE AN OVERVIEW OF THE DRIVERS OF THE RATE REQUEST?

23 A. Yes. This proceeding presents 2026 updates to our cost of service as compared  
24 to our current rates that are based on a 2024 test year, to incorporate changes  
25 in capital additions and operating expenses. Figure 1 below illustrates these case  
26 drivers net of the GUIC roll-in:

**Figure 1**  
**Incremental Drivers: Rate Case Deficiency Compared to Current Rates**



The primary drivers of this rate case are increases in capital and capital-related costs (such as taxes) since our last case, as well as increases in costs associated with our workforce. The largest drivers are a number of major capital projects that the Company is placing in service and which are not receiving GUIC recovery, including:

- Investments in fire safety systems at our gas peaking plants, which provide diversity to the Company's pipeline capacity (and, increasingly, gas supply), to ensure the continued safe and reliable operation of these plants in support of our overall natural gas system;
- Investments in gas system reinforcements to support system reliability for new and existing customers;
- Fleet investments, including to replace aging vehicles and infrastructure and transition to electric vehicles and related equipment; and

- Various information technology (IT) investments that ensure both customers and employees have access to reliable technology pathways.

These projects are described in greater detail by other Company witnesses as I note later in my Direct Testimony.

In addition, many of these investments are also driving increases in property taxes, which are a function of the Company's property and income and in turn have continued to grow since the Company's last gas rate case.

We have also seen increases in O&M costs, particularly with respect to our Damage Prevention Program (relating to the number and cost of gas locates through the Gopher State One Call underground infrastructure locations program) and our workforce. Employee service costs have increased due to a number of factors, including renegotiated labor agreements, which have increased wages and benefits for the Company's employees and contractors.

Q. WHAT IS THE RELATIONSHIP BETWEEN THE GUIC AND THE NEED FOR THIS RATE CASE?

A. GUIC cost recovery has been helpful in enabling the Company to recover certain capital and O&M investments related to our transmission and distribution integrity investments and mandated relocations. Combined with rising sales, the ability to recover these costs through the GUIC has previously enabled the Company to avoid rate cases for more than a decade. The drivers of this rate case, however—such as transmission and distribution projects focused on reliability and connecting customers (as opposed to projects driven by federal or state requirements), peaking plant safety systems, fleet and



1 technology investments, and broader labor cost increases—are not authorized  
2 by Minn. Stat. § 216B.1635 to be included in the GUIC. Accordingly, a base  
3 rate increase is the most appropriate avenue to recover the costs of these  
4 investments.

5  
6 Q. WHAT IS THE COMPANY'S PROPOSED AVERAGE BILL INCREASE FOR  
7 RESIDENTIAL CUSTOMERS AS A RESULT OF THESE RATE REQUESTS?

8 A. The Company anticipates a \$7.11 total bill increase per month from this case  
9 for the average residential customer, which reflects the rising cost of providing  
10 gas service since the last case. Overall, this rate request will assist the Company  
11 with achieving the strategic priorities we have developed to continually enhance  
12 our service to our customers, which I describe in the next section of my Direct  
13 Testimony.

14  
15 Q. HOW HAVE YOU ORGANIZED THE REMAINDER OF YOUR TESTIMONY?

16 A. The remainder of my testimony is organized into the following sections:

17 *II. Overview of NSPM and Its Gas Business*

18 *III. The Company's Rate Case Filing*

19 *IV. Conclusion*

20  
21 **II. OVERVIEW OF NSPM AND ITS GAS BUSINESS**

22  
23 Q. WHAT IS THE PURPOSE OF THIS SECTION OF YOUR TESTIMONY?

24 A. In this section of my testimony, I provide an overview of Xcel Energy Inc. (Xcel  
25 Energy) and provide an overview of NSPM, including customer characteristics  
26 and information specific to our natural gas business. Company witnesses Alicia  
27 E. Berger and Randy Capra provide additional information specific to our

1 natural gas business, including detail on our natural gas operational priorities. I  
2 also discuss Xcel Energy's overall strategic priorities, and how these relate to  
3 this rate case filing.

4  
5 **A. Summary of the Gas Business**

6 Q. PLEASE PROVIDE AN OVERVIEW OF XCEL ENERGY.

7 A. Xcel Energy is the parent holding company of four utility operating companies:  
8 NSPM; Northern States Power Company, a Wisconsin corporation; Public  
9 Service Company of Colorado, a Colorado corporation; and Southwestern  
10 Public Service Company, a New Mexico corporation. In total, through its four  
11 utility operating companies, Xcel Energy provides retail service in portions of  
12 eight states: Minnesota, North Dakota, South Dakota, Michigan, Wisconsin,  
13 Colorado, Texas, and New Mexico. For many years now, the core utility  
14 business has represented the vast majority of Xcel Energy's total operating  
15 revenue. Xcel Energy has achieved efficiencies among the operations of its  
16 utility subsidiaries through Xcel Energy Services Inc. (XES), which is a  
17 centralized services company that provides and coordinates services and  
18 activities across Xcel Energy's four utility operating companies on an "at-cost"  
19 basis.

20  
21 Q. PLEASE DESCRIBE NSPM.

22 A. NSPM is the Xcel Energy utility operating company serving Minnesota, North  
23 Dakota, and South Dakota. It was founded more than 100 years ago and has  
24 provided gas and electric services to Minnesota customers throughout that  
25 period. NSPM consists of both gas and electric utility businesses, with the gas  
26 business including both sales and transportation services to communities in  
27 Minnesota and North Dakota.

1 Q. PLEASE GENERALLY DESCRIBE NSPM'S NATURAL GAS BUSINESS.

2 A. NSPM's natural gas business serves a total of approximately 560,000 customers,  
3 with approximately 492,000 located in Minnesota and 65,000 in North Dakota.  
4 The Company operates facilities in 29 of the 87 counties within Minnesota, and  
5 provides natural gas service to residential, commercial, and industrial customers,  
6 as well as to gas-fired electric generation facilities.

7  
8 Our gas system in Minnesota includes approximately 9,840 miles of distribution  
9 mains and 64.1 miles of transmission pipeline, over 494,000 meters, as well as  
10 compressor stations, valves, regulator stations, and other infrastructure. As part  
11 of the overall diversity of our system, we also own and operate the Wescott  
12 Liquid Natural Gas (LNG) Plant and the Sibley and Maplewood Propane Air  
13 facilities.

14  
15 Overall, our system is designed, operated, and maintained to provide safe,  
16 reliable, and economical natural gas service to our customers.

17  
18 Q. WHAT GENERAL CATEGORIES OF SERVICE DOES NSPM PROVIDE TO ITS  
19 NATURAL GAS CUSTOMERS IN MINNESOTA?

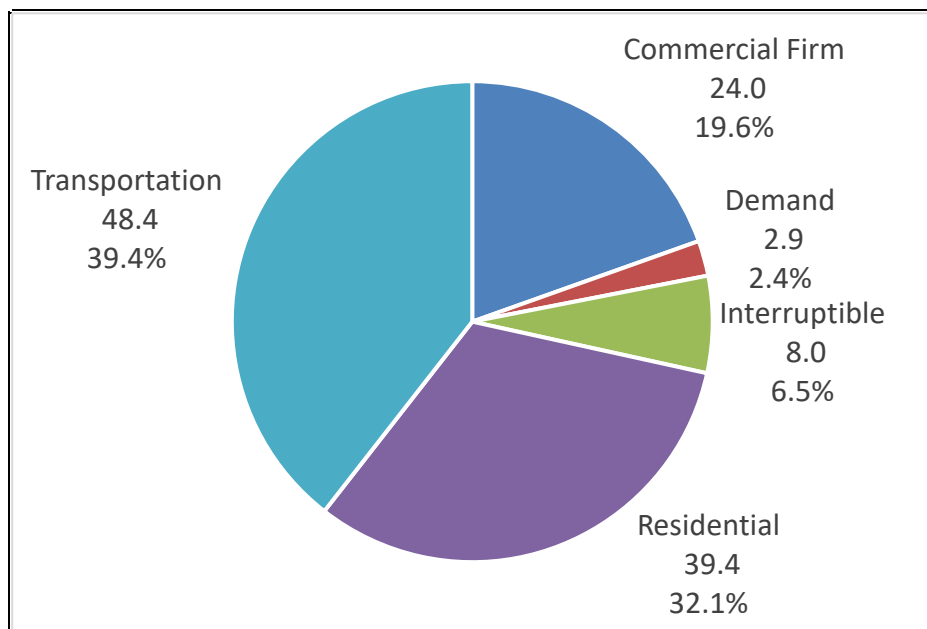
20 A. The Company provides sales service and transportation service. Customers,  
21 whether sales or transportation, can take either firm or interruptible service.  
22 Firm service is typically not subject to curtailment and is priced to include the  
23 costs of providing this reliability. Service to customers taking interruptible  
24 service can be curtailed as needed to maintain system reliability. The vast  
25 majority of the Company's customers take firm, bundled sales service. Company  
26 witness Berger describes the Company's regulated natural gas services in more  
27 depth in her Direct Testimony.

1 Q. PLEASE GENERALLY DESCRIBE THE CUSTOMER BASE FOR NSPM'S GAS  
2 BUSINESS.

3 A. NSPM's natural gas customer base is composed of residential customers, small  
4 and large commercial customers, and customers using interruptible natural gas  
5 service. Commercial customers may purchase their natural gas directly from  
6 NSPM (gas sales) or may elect to secure their supply of natural gas from a third  
7 party and use our system to transport the commodity from the receipt point to  
8 the delivery point (transport).

9  
10 Residential customers are the largest group of customers in NSPM's natural gas  
11 system, accounting for over 92 percent of total customers in the test year. As  
12 illustrated in Figure 2 below, Residential usage also accounts for approximately  
13 32 percent of total gas volumes. Commercial gas sales account for  
14 approximately 22 percent of total usage, while Interruptible gas sales account  
15 for 6.5 percent of total usage. Transportation customers account for  
16 approximately 39.4 percent of total usage.

**Figure 2**  
**Gas Throughput (millions of Dth)**



Q. HOW DOES NSPM SUPPORT THE COMMUNITIES IT SERVES?

A. In addition to providing a necessary service to our customers, Xcel Energy supports our communities and Minnesota's economy through local spending, taxes, and community involvement. Last year, we spent more than \$1.2 billion with Minnesota suppliers, including \$179 million with small and diverse suppliers that meet state and federal statutory reporting requirements. As the largest property taxpayer in the state, we paid approximately \$200 million in property taxes last year. As one of the state's largest employers, we provide good jobs for more than 5,900 Minnesotans.

In addition, the Company is committed to the communities in which we operate – a commitment shared by our employees. In 2024, our dedicated employees, retirees, and customers found creative and safe ways to give back to our

1 communities, volunteering more than 35,000 hours and donating nearly \$1.9  
2 million throughout the year.

3  
4 **B. The Company's Strategic Priorities**

5 Q. WHAT ARE XCEL ENERGY'S STRATEGIC PRIORITIES?

6 A. Our vision is to be the preferred and trusted provider of the energy our  
7 customers need. That means delivering a reliable and safe product for our  
8 customers. Every day, we work to improve our record of excellent safety and  
9 reliability, to provide a safe work environment that sends each and every  
10 employee home injury-free, and to support our workforce and the communities  
11 in which we operate.

12  
13 *1. Leading the Clean Energy Transition*

14 Q. PLEASE DISCUSS HOW THE COMPANY IS LEADING THE CLEAN ENERGY  
15 TRANSITION – AND WHAT THAT MEANS FOR NSPM.

16 A. NSPM has been a leader in renewable energy for many years, and we have long  
17 been committed to meeting our customers' increasing demands for cleaner  
18 energy sources. As a leader in the clean energy transition, NSPM is committed  
19 to supporting a clean energy future in many ways, including by:

- 20 • Promoting customer energy conservation and efficiency;  
21 • Advancing beneficial electrification; and  
22 • Focusing on emerging clean fuel options.

23  
24 Additionally, our ability to supply natural gas to electric generation facilities  
25 supports the transition away from coal to lower emissions and increase the use  
26 of renewable resources.

1 Q. IS THE COMPANY'S APPROACH TO THE NATURAL GAS BUSINESS AND ONGOING  
2 PLANNING CONSISTENT WITH EVOLVING PUBLIC POLICY AROUND THE  
3 NATURAL GAS BUSINESS?

4 A. Yes. The Company's investments in the natural gas system have kept it resilient,  
5 safe, and reliable, while providing value to our customers. Natural gas is  
6 currently the most economic fuel for heating homes and businesses, with two  
7 out of three homes in Minnesota relying on natural gas for heating.<sup>1</sup> Our  
8 customers also depend on natural gas for heating their water, cooking their  
9 meals, and drying their clothes, as well as supporting commercial and industrial  
10 economic activities in the state. Our investments in the gas system driving this  
11 case are critical to providing these necessary services.

12  
13 We also recognize that much more must be done to reduce methane emissions.  
14 To that end, in 2025 we updated our Net-Zero Vision for Natural Gas across  
15 Xcel Energy, as described in more detail by Company witness Jeff R. Lyng. Xcel  
16 Energy continues to focus on goals to provide net-zero methane gas service by  
17 2030, and to provide net-zero natural gas service by 2050. To achieve these  
18 goals, we are leading with electrification options for customers and optimizing  
19 system investments in line with electric adoption. Specifically, the Company is:

- 20 • Advocating for public policies that promote customer choice,  
21 affordability, and clean energy;
- 22 • Expanding energy conservation and taking advantage of available  
23 programs and rebates;
- 24 • Advancing new technologies and participating in pilot programs for  
25 efficient electric and gas heating appliances; and

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<sup>1</sup> U.S. Energy Information "Minnesota State Profile and Energy Estimates." September 2024, p. 1, [U.S. Energy Information Administration - EIA - Independent Statistics and Analysis](#).

- Executing on approved clean fuels projects via Minnesota’s Natural Gas Innovation Act (NGIA).

Q. IS NSPM ALSO PARTICIPATING IN LEGISLATION AND PROCEEDINGS BEFORE THE COMMISSION THAT ARE ALIGNED WITH THE NET-ZERO VISION?

A. Yes. The Commission has established several dockets related to the State’s clean energy transition that continue to guide the Company’s clean energy policy. The Commission established Docket No. G999/CI-21-566 to consider required frameworks and considerations for NGIA plans, and in May of 2025 approved Xcel Energy’s Natural Gas Innovation Plan.<sup>2</sup> The Commission also established Docket No. G999/CI-21-565—sometimes referred to as the “Future of Gas” docket—to “evaluate changes to natural gas utility regulatory and policy structures needed to meet or exceed Minnesota’s greenhouse gas emissions reductions policy.”<sup>3</sup> As described in further detail by Company witness Lyng, this docket dovetails with Commission planning for the development of gas integrated resource plans (IRPs) in the Future of Gas Docket and Docket No. G008,G002,G011/CI-23-117. In October of 2024, the Commission established and expanded a framework for natural gas in IRPs, and required the Company to file its first ever gas IRP by July 1, 2026.<sup>4</sup>

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<sup>2</sup> *In the Matter of Xcel Energy’s Natural Gas Innovation Plan*, ORDER APPROVING NATURAL GAS INNOVATION PLAN WITH MODIFICATIONS, DOCKET NO. G002/M-23-518 (May 16, 2025).

<sup>3</sup> *In the Matter of the Commission Evaluation of Changes to Natural Gas Utility Regulatory and Policy Structures to Meet State Greenhouse Gas Reduction Goals*, NOTICE OF NEW DOCKET, Docket No. G999/CI-21-565 (July 23, 2021) (*Future of Gas*).

<sup>4</sup> *In the Matter of a Commission Investigation into Gas Utility Resource Planning, and Future of Gas*, ORDER CLARIFYING AND EXPANDING FRAMEWORK FOR NATURAL GAS INTEGRATED RESOURCE PLANNING, Docket Nos. G999/CI-21-565 and G008,G002,G011/CI-23-117 (Oct. 28, 2024).



1 In response to this leadership from the legislature and Commission, the  
2 Company plans to continue to develop and implement innovative solutions to  
3 reduce gas consumption and achieve our Net-Zero Vision. We anticipate  
4 additional guidance from the Commission through our gas IRP proceeding in  
5 2026 and beyond.

6  
7 Q. HOW DOES THE COMPANY ENGAGE WITH STAKEHOLDERS AND REGULATORS  
8 BEYOND FORMAL DOCKETS?

9 A. The Company participates in a variety of stakeholder processes, both as part of  
10 formal discussions regarding reduced natural gas emissions, as described by  
11 Company witness Lyng, and in coordination with the stakeholders of our  
12 various customer service offerings and programs. We continually conduct  
13 outreach to individual stakeholders and groups to ensure engagement and  
14 feedback from a wide array of perspectives. Broad stakeholder engagement will  
15 continue to play a critical role in our ongoing work to enhance our services and  
16 product.

17  
18 Additionally, the work ahead requires the continued support of our regulators.  
19 The Company will be competing for capital with others inside and outside of  
20 Xcel Energy, so it is crucial to maintain the sound financial footing provided by  
21 a supportive regulatory construct that provides for reasonable recovery of and  
22 return on our prudent investments and costs. Our proposal in this case ensures  
23 that sound footing, while also providing just and reasonable rates for our  
24 customers.

1 Q. TO WHAT EXTENT DOES THE COMPANY'S NET-ZERO VISION FOR GAS OR THE  
2 DOCKETS DESCRIBED ABOVE HAVE A DIRECT IMPACT ON THIS RATE CASE  
3 FILING?

4 A. This Minnesota gas rate case is largely based on fundamental past and near-term  
5 safety and reliability investments in the gas business. Most of the incremental  
6 costs in the case relate to system investments made in the last two years and in  
7 the near-term future. Our Net-Zero Vision and related strategies to achieve the  
8 State's clean energy goals over the coming decades will bring the gas system  
9 further into the future, cementing Xcel Energy as a leader in not only the electric  
10 but also the gas clean energy transition while maintaining a focus on  
11 affordability and reliability during Minnesota's cold winters. Additionally, those  
12 dockets provide space to continue to discuss deeper policy issues associated  
13 with the future of natural gas and the clean energy transition, and this case does  
14 not aim to center on those discussions.

15  
16 That said, our investments in this rate case are consistent with the future we  
17 envision, as they are helping to make our gas system even safer, more resilient,  
18 and ready to support new heating technologies. They help ensure we can serve  
19 customers when they need us, including during periods of peak demand that are  
20 not necessarily changed by reductions in overall customer gas usage. They are  
21 also helping to keep natural gas in the pipes where it belongs, reducing and  
22 avoiding methane emissions consistent with a key function of our natural gas  
23 business. We discuss our Net-Zero Vision in this case because it is important to  
24 be clear that our investments now are consistent with this future, even as more  
25 work is required to achieve it.

26

1 Q. HOW HAS THE NSPM GAS BUSINESS PERFORMED WITH RESPECT TO OVERALL  
2 CUSTOMER SATISFACTION?

3 A. The Company is committed every day to exceeding our customers' expectations  
4 in how we provide natural gas service. According to customer satisfaction  
5 metrics, approximately 80 percent of the Company's responding natural gas  
6 customers in Minnesota in recent years provided a positive rating for the  
7 Company. Company witness Diedra Howard provides further support for and  
8 information about our Customer Care efforts and customer satisfaction metrics  
9 in her Direct Testimony.

10  
11 2. *Enhancing the Customer Experience*

12 Q. IS THE COMPANY TAKING STEPS TO FURTHER ENHANCE CUSTOMERS'  
13 SATISFACTION WITH THEIR UTILITY AND GAS SERVICE?

14 A. Yes. A key part of our overall customer service is ensuring safe, reliable service.  
15 Our distribution integrity management program (DIMP) and associated  
16 investments as part of the GUIC, as well as investments to provide reliable  
17 service to current and incoming customers in capacity-constrained areas, are  
18 serving that purpose every day. Our customers' satisfaction also depends on our  
19 prompt response to requests for new connections, underground locates in  
20 response to calls to the Gopher State One Call line, and gas emergencies.  
21 Company witness Berger describes our efforts to enhance our performance in  
22 each of these areas in her Direct Testimony.

23  
24 The Company has also increased customer outreach for products and services  
25 that might assist customers in managing and affording their gas bills, including  
26 in-person events, digital campaigns, and customer identification efforts, and has  
27 observed elevated levels of customer engagement with energy assistance

1 programs. This engagement is supported by the Company's advocacy efforts,  
2 including through implementation of an automatic enrollment pathway for Gas  
3 Affordability Program (GAP) participants, and with respect to Low Income  
4 Home Energy Assistance Program (LIHEAP) activities and the federally  
5 funded Energy Assistance Program administered by the Minnesota Department  
6 of Commerce. Company witness Howard discusses these efforts in more detail  
7 in her Direct Testimony.

8  
9 Q. HOW DO THE COMPANY'S EFFORTS TO ENHANCE THE CUSTOMER EXPERIENCE  
10 IMPACT THIS FILING?

11 A. Each of these efforts requires both a financial (capital or O&M) and human  
12 investment to repair the pipe, make the connection, locate the service lateral, or  
13 work with the customer. The costs of maintaining and enhancing customer  
14 satisfaction are reflected throughout our rate request, demonstrating that we are  
15 focusing our investments on our customers and their experience with the  
16 Company.

17  
18 *3. Supporting Customer Affordability*

19 Q. HOW DOES THE COMPANY SUPPORT CUSTOMER AFFORDABILITY?

20 A. Our overall goal as an energy service company is to be a trusted and preferred  
21 service provider for our customers. This requires that we make cost-effective  
22 investments necessary to provide this service safely and reliably, including in a  
23 rising cost environment, along with specifically supporting those customers  
24 who may need assistance with their energy bills.

1 Q. TO WHAT EXTENT DO AFFORDABILITY ISSUES GENERALLY AFFECT THE  
2 COMPANY'S GAS CUSTOMERS?

3 A. The Company serves a wide array of gas customers with varying economic  
4 means, and therefore affordability issues affect these customers in different  
5 ways. Currently, approximately five percent of the Company's Minnesota  
6 residential customers with a current gas service receive assistance and/or  
7 affordability credits for their gas bills throughout fiscal year 2025. However,  
8 utilizing eligibility data provided from the National Energy & Utility  
9 Affordability Coalition estimates that approximately 23 percent of Minnesota  
10 residents would qualify for assistance based on their household income.  
11 Therefore, the Company has increased its outreach to customers who may be  
12 eligible to participate in various affordability programs, as I discuss in more  
13 detail below.

14  
15 The result is that the Company targets its efforts toward those customers who  
16 are experiencing challenges with their ability to pay their natural gas bills and  
17 provides the appropriate information and programming to support those  
18 customers' needs.

19  
20 Q. WITH RESPECT TO THE COST SIDE OF THE AFFORDABILITY EQUATION, ARE  
21 THERE SPECIFIC ACTIONS THE COMPANY IS TAKING TO KEEP RATES LOW FOR  
22 ALL ITS CUSTOMERS?

23 A. Yes, and these efforts are reflected throughout the witness testimony in this  
24 case. The Company recognizes that controlling our costs and maintaining  
25 efficient operations is beneficial to our customers, regardless of whether  
26 individual customers could afford to pay more for their service. Across the  
27 enterprise, the Company maintains this focus on keeping rates low. For

1 example, we work carefully to contain costs and manage to overall reasonable  
2 budget levels, as discussed by Company witnesses including Gregory Robinson,  
3 Deidra Howard, Alicia E. Berger, Megan Scheller, Randy Capra, and Tamra  
4 Newman.

5  
6 Q. CAN YOU ALSO PROVIDE AN OVERVIEW OF THE SERVICES THE COMPANY  
7 PROVIDES WHEN CUSTOMERS EXPERIENCE AFFORDABILITY CONSTRAINTS?

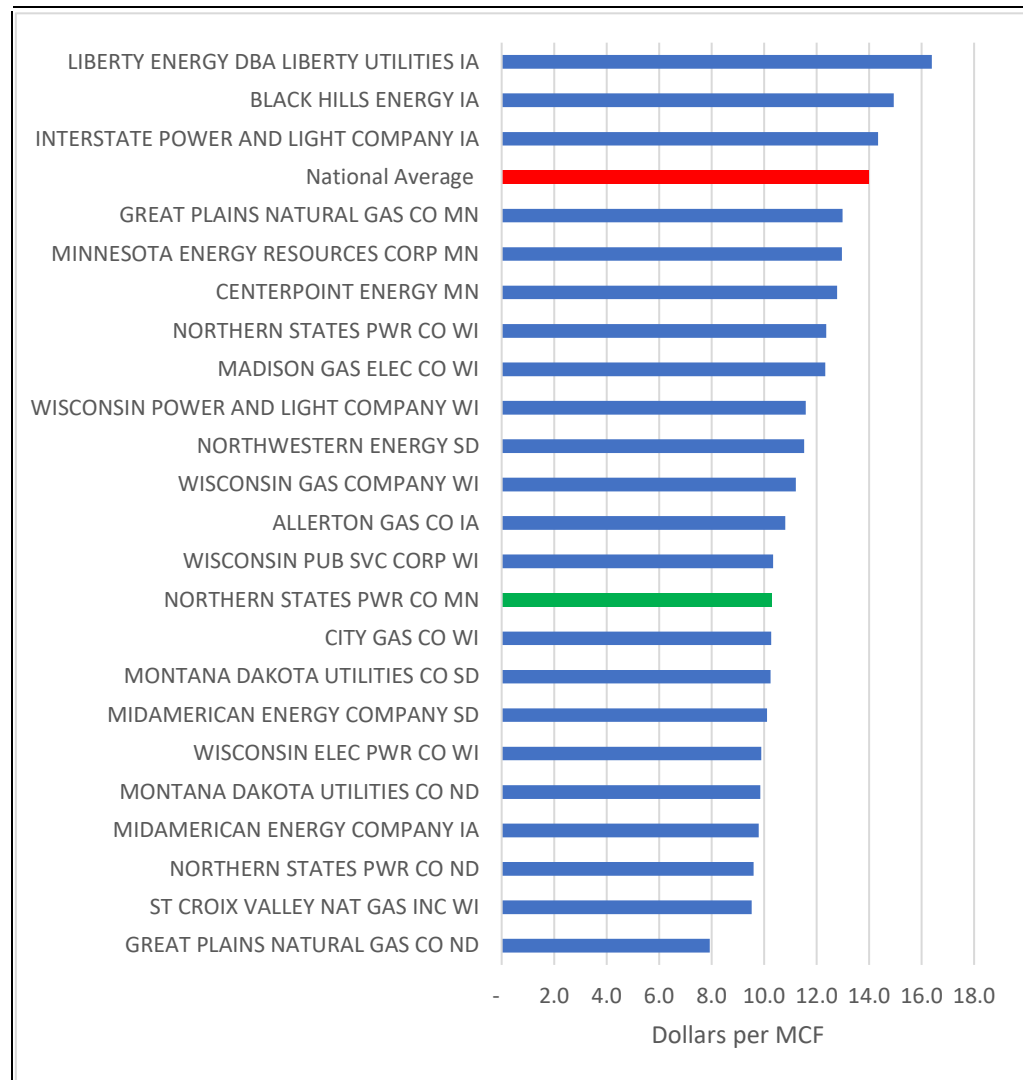
8 A. Yes. As discussed by Company witness Howard, the Company offers and  
9 supports a number of affordability initiatives for our customers, whether or not  
10 those customers qualify for income-based assistance. Income-qualified  
11 programs include our GAP, the Energy Assistance Program (EAP) in  
12 Minnesota funded by LIHEAP. We have initiated a program called the Low  
13 Use Affordability Credit, which seeks to assist customers who need assistance  
14 but may not typically qualify for programs such as PowerON and GAP, by  
15 allowing self-attestation of income. We also offer flexible payment plans, budget  
16 billing, and ability to set a custom monthly due date for bills. The Company uses  
17 data from various sources to determine customer propensity and eligibility to  
18 enroll in our available programs and makes appropriate outreach to those  
19 customers to encourage participation.

20  
21 Q. WHAT HAS BEEN THE RESULT OF THESE EFFORTS YOU DESCRIBE ABOVE?

22 A. First, as I note above, customer participation in energy assistance programs has  
23 increased in recent years. This coincides with the increased efforts by the  
24 Company to make our customers aware of the programs available to them and  
25 to empower and facilitate customer participation. Second, NSPM's natural gas  
26 rates are well below the national average, and at the low end of rates for all  
27 investor-owned gas utilities in the Upper Midwest. Figure 3 below illustrates

these rate comparisons based on 2023 data (the most recent available<sup>5</sup>) from the Energy Information Agency (EIA):

**Figure 3**  
**Residential Average Rates For Natural Gas Service**  
**IOUs – MN, ND, SD, WI, IA**



Q. CAN YOU PROVIDE ADDITIONAL CONTEXT FOR THIS COMPARISON?

A. Yes. In addition to the regional data above, based on 2023 data from EIA the

<sup>5</sup> 2023 data from EIA-176 Type of Operations and Sector Items Report. 2024 EIA data release date anticipated November 2025, per EIA website.

[https://www.eia.gov/naturalgas/ngqs/#?report=RP4&year1=2023&year2=2023&company=ID\\_Name](https://www.eia.gov/naturalgas/ngqs/#?report=RP4&year1=2023&year2=2023&company=ID_Name).

1 Company's average rate for natural gas service was 13.0 percent below the  
2 national average, and for Residential customers, the average rate was more than  
3 26.5 percent below the national average. As a result, we are providing low rates  
4 to customers even as we invest in our infrastructure and continually enhance  
5 the services we provide.

6  
7 **C. Key Events since NSPM's Last Gas Rate Case**

8 Q. PLEASE SUMMARIZE THE COMPANY'S LAST NATURAL GAS RATE CASE BEFORE  
9 THE COMMISSION.

10 A. On November 1, 2023, NSPM filed a request for a general increase in the  
11 Company's natural gas rates in Docket No. G002/GR-23-413. On June 26,  
12 2024, NSPM, along with all other parties to the case, filed a comprehensive and  
13 unanimous Settlement Agreement settling all issues in the case. The  
14 administrative law judge (ALJ) assigned to the case recommended on October  
15 24, 2024 that the Commission approve the Settlement Agreement as filed. On  
16 March 5, 2025, the Commission accepted the Settlement Agreement in full and  
17 the associated increase in Minnesota jurisdictional revenues for the test year  
18 ending December 31, 2024.

19  
20 Q. HOW HAVE THE COMPANY'S NATURAL GAS SALES CHANGED IN RECENT YEARS?

21 A. In general, the Company has experienced average annual customer growth of  
22 approximately 1.1 percent from 2019 to 2024, driven primarily by average  
23 residential customer growth over that same period of 1.2 percent. In 2024, 92.5  
24 percent of our customers were residential. While total firm sales are expected to  
25 increase in the 2026 test year compared to 2024, total natural gas Retail sales  
26 and Transportation volumes are expected to decrease 2.1 percent during the  
27 2026 test year compared to 2024. As such, changes in sales revenue are neither



1 a major driver nor major offset of costs in this case. Company witness John M.  
2 Goodenough provides additional information regarding our sales history in his  
3 Direct Testimony in this proceeding.  
4

5 Q. IS THE COMPANY OFFERING ANY PROPOSALS IN THIS PROCEEDING TO MANAGE  
6 THROUGH CHANGING NATURAL GAS SALES?

7 A. Yes. Company witness Michelle M. Terwilliger describes the Company's  
8 proposal to extend our gas Revenue Decoupling Mechanism (RDM) Rider,  
9 which is a rate adjustment mechanism that trues up the revenues received by a  
10 utility to the authorized test year revenue requirement set by the Commission  
11 in a rate case. As part of the Company's last gas rate case, the parties agreed on,  
12 and the Commission approved, extension of the RDM, and that mechanism has  
13 worked as expected by removing some of the disincentive to promote customer  
14 energy conservation and truing-up all sales revenues. The Company proposes  
15 to continue the approved RDM in this case.  
16

17 Q. ARE THERE ANY INDUSTRY TRENDS OR DEVELOPMENTS THAT HAVE IMPACTED  
18 THE COMPANY SINCE ITS LAST RATE CASE?

19 A. Yes. As Company witness Berger explains in her Direct Testimony, a number  
20 of pipeline and fire safety regulations and rulemakings have continued to be  
21 developed in recent years. These new and proposed rules, along with their  
22 predecessor regulations and the overall need to protect public safety, will  
23 continue to affect the Company's distribution assets and natural gas business  
24 and operations at large, requiring ongoing investments in safety and reliability  
25 of our natural gas system. Many of the costs resulting from these laws and  
26 regulations are addressed through the GUIC; however, they further highlight  
27 the importance of overall safety investments in the gas system. Further, some

1 regulations – such as fire safety regulations affecting our gas peaking plants –  
2 are driving costs in this case that are not within the GUIC.

3  
4 The industry also has been working toward reduction of methane emissions and  
5 incorporation of other renewable gas sources. Company witness Lyng discusses  
6 the Company's Net-Zero Vision for Natural Gas and associated emission  
7 reduction efforts related to these industry changes.

8  
9 Q. HAVE THERE BEEN CHANGES TO THE COMPANY'S GAS SYSTEM SINCE NSPM'S  
10 LAST RATE CASE?

11 A. Yes. Since the last rate case, there have not been any major changes to the  
12 Company's natural gas system, but the Company added 3,103 gas services and  
13 approximately 64 miles of distribution main in 2024. Additionally, as I  
14 mentioned above, there have been changes in both the regulatory landscape and  
15 continued improvements to our system reliability and safety. Company witness  
16 Berger also discusses these changes in her Direct Testimony.

### 17 18 **III. THE COMPANY'S RATE CASE FILING**

#### 19 20 **A. Case Overview**

21 Q. PLEASE FURTHER DESCRIBE THE COMPANY'S RATE REQUEST IN THIS  
22 PROCEEDING.

23 A. As mentioned earlier in my Direct Testimony, our rate case uses a test year for  
24 the 12 months ending December 31, 2026. Company witness Halama sponsors  
25 the cost of service study, which reflects a total revenue requirement of \$838.20  
26 million. This is based on our request to recover the costs of increased capital  
27 investments in our gas operations infrastructure and other parts of our business,

1 and related O&M expenses, as described earlier in my Direct Testimony. Our  
2 request is also based on a capital structure of 52.50 percent common equity,  
3 47.08 percent long-term debt, and 0.42 percent short-term debt; a proposed  
4 ROE of 10.65 percent, which is based on a data-driven analysis conducted by  
5 Company witness Nowak; a long-term cost of debt of 4.64 percent; and a short-  
6 term cost of debt of 4.56 percent. This results in an overall weighted average  
7 cost of capital (WACC) of 7.79 percent, which Company witness Todd Wehner  
8 supports in his Direct Testimony. When compared to our present revenue of  
9 \$774.80 million, this revenue requirement results in an increase in base rate  
10 revenue of \$63.40 million.

11  
12 Q. WHY IS THE COMPANY REQUESTING A 10.65 PERCENT ROE IN THIS  
13 PROCEEDING?

14 A. The Company seeks an authorized ROE that is based on the results of multiple  
15 modeling methodologies. Our ROE expert, Joshua Nowak, has recommended  
16 an ROE range of 10.25 percent to 11.25 percent in his Direct Testimony, with  
17 a recommended authorized ROE of 10.65 percent. As noted by Company  
18 witness Nowak, he assessed the market-based common equity cost rates of  
19 companies of relatively similar risk to NSPM in his proxy group analysis. The  
20 Company-specific recommendation accounts for its specific business risk,  
21 regulatory risk, and flotation costs.

22  
23 Given the range that results from consideration of the proxy group and  
24 Company-specific adjustments, Company witness Nowak recommends an  
25 ROE for NSPM of 10.65 percent, which is below the midpoint of the data-  
26 based range and the average of the Discounted Cash Flow, Capital Asset Pricing

1 Model, and Bond Yield Plus Risk Premium analyses and therefore represents a  
2 conservative estimate of NSPM's cost of equity.

3  
4 Q. HOW HAS THE COMPANY DEVELOPED THE REVISIONS TO ITS BASE RATES?

5 A. The class cost of service study (CCOSS) allocates the proposed revenue  
6 requirement among NSPM's gas customer classes based on how each class  
7 causes costs to be incurred on the system. Using the results of the CCOSS as a  
8 guide, we established a revenue apportionment and designed base rates to  
9 collect our overall revenue requirement. Company witness Christopher J.  
10 Barthol further discusses the Company's proposed CCOSS in his Direct  
11 Testimony. Company witness Terwilliger discusses the revenue apportionment  
12 and rate design in her Direct Testimony.

13  
14 Q. IS THE COMPANY PROPOSING TO CONTINUE USE OF ANY RIDERS DURING OR  
15 FOLLOWING THIS PROCEEDING?

16 A. Yes. The Company proposes to move the costs of GUIC projects placed in  
17 service through December 31, 2025 to base rates, and continue to recover  
18 GUIC Rider projects going into service in 2026 and beyond through the Rider.  
19 As noted above, the Company is proposing to continue the RDM Rider, and  
20 we also plan to continue the use of our other riders such as CIP, the Purchase  
21 Gas Adjustment (PGA), and NGIA. Company witness Halama addresses rider  
22 and tracker cost recovery in more detail in his Direct Testimony.

23  
24 Q. HOW WOULD THE COMPANY'S PROPOSED CHANGE IN BASE RATES AFFECT A  
25 TYPICAL RESIDENTIAL OR SMALL COMMERCIAL CUSTOMER?

26 A. Compared to current rates, the average residential and small commercial  
27 customers will see an increase of approximately 8.7 percent and 11.2 percent in

1        their monthly bills, respectively. Company witness Terwilliger discusses the  
2        Company's revenue apportionment, rate design, and bill impacts in more detail  
3        in her Direct Testimony.

4  
5    Q.   HAS THE COMPANY IDENTIFIED ANY MEANS OF MODERATING THE RATE  
6        INCREASE FOR GAS CUSTOMERS?

7    A.   Yes. As I noted earlier in my Direct Testimony, the Company has determined  
8        that it would be operationally feasible to extend the lives of the gas peaking  
9        plants from a 2041 end of life to 2055. Company witnesses Randy Capra and  
10       Michele Kietzman discuss this option in their Direct Testimony. Given current  
11       policy discussion around the future of gas in Minnesota and pending input in  
12       this proceeding from our stakeholders and ultimately the Commission, we have  
13       not adjusted our rate request at this time. However, if the Commission were to  
14       approve this life extension, it would reduce our 2026 depreciation expense by  
15       approximately \$7.6 million.

16  
17   Q.   IS THE COMPANY PROPOSING ANY TRUE-UPS FOR THE GAS BUSINESS WITHIN  
18        THIS RATE CASE?

19   A.   Yes. As Company witness Halama discusses in more detail, we are proposing to  
20       track and true-up certain costs, such as Damage Prevention costs, manufactured  
21       gas plant (MGP) site remediation costs, regulatory proceeding participant  
22       compensation costs, and property taxes, consistent with the sizeable and  
23       variable nature of these costs.

24  
25       Trackers support our customers by mitigating any risk of over- or under-  
26       collection of costs, so that only actual costs are ultimately recovered through  
27       rates. Such true-ups allow parties to take advantage of actual data rather than

1 relying on the forecast that can change and be based on various parties' differing  
2 proposed methodologies. These mechanisms help the Company manage its  
3 business while also helping ensure accurate results in the rate-setting process.  
4

5 Q. IS THERE ANYTHING YOU WOULD LIKE TO NOTE ABOUT THE COMPANY'S  
6 INTERIM RATE REQUEST?

7 A. Yes. In order to meet our customers' and other stakeholders' needs and  
8 expectations for the continued delivery of clean, safe, reliable natural gas service,  
9 our revenues need to be adjusted on an interim basis so we can recover the costs  
10 that have been incurred and will be spent during this proceeding. That said, the  
11 Company's interim rate request for 2026 is substantially lower than our final  
12 base rate request because we have removed certain costs consistent with  
13 Commission decisions in prior NSPM rate cases. We have also adjusted our  
14 ROE for interim rates to 9.60 percent, as approved in our last gas rate case and  
15 consistent with Minn. Stat. § 216B.16, subd. 3. We discuss this further in the  
16 Notice and Petition for Interim Rates, included in Volume 1.  
17

18 Q. PLEASE SUMMARIZE WHY THE COMPANY IS FILING THIS CASE.

19 A. As I've described above, there are a number of factors driving the need for this  
20 case at this time. The Company is making investments in its natural gas system  
21 and incurring costs to serve its customers, and recovering these costs is critical  
22 to the Company's ability to continue to successfully provide safe, reliable and  
23 affordable natural gas service to its customers long into the future. Likewise, it  
24 is important that the Company continue to attract capital and finance capital  
25 expenditures on reasonable terms and ensure the financial soundness of its  
26 natural gas operations going forward. The Company therefore requires a  
27 reasonable authorized return and a reasonable opportunity to earn that return

1 so that it can maintain safe and reliable service for its customers and advance  
2 other important policy goals like leading the clean energy transition, which  
3 benefit all stakeholders.  
4

5 **B. Case Framework, Witnesses, and Completeness Matrix**

6 Q. HOW IS THE INITIAL FILING OF THIS CASE ORGANIZED?

7 A. The filing consists of multiple volumes, as follows:

- 8 • Volume 1 contains our Notice of Change of Rates and Interim Rate  
9 Petition.
- 10 • Volumes 2A through 2C include the Direct Testimony and supporting  
11 schedules of each of the witnesses.
- 12 • Volume 2D contains our proposed Tariff sheets for the 2026 test year.
- 13 • Volume 3 includes the Required Financial Information in support of our  
14 rate request.
- 15 • Volume 4 includes the workpapers primarily supporting the cost of  
16 service study for the 2026 test year, prepared at the direction of Company  
17 witness Halama.
- 18 • Volume 5 includes our Budget Documentation.

19  
20 Q. PLEASE INTRODUCE THE WITNESSES PROVIDING TESTIMONY FOR THE  
21 COMPANY IN THIS PROCEEDING.

22 A. In addition to my testimony, the Company sponsors the following witnesses:

- 23 • *Jeff R. Lyng*, who sponsors testimony regarding the Company's leadership  
24 of the clean energy transition and Net-Zero Vision for Natural Gas.
- 25 • *Benjamin C. Halama*, who sponsors the overall revenue requirement for  
26 the rate case. Company witness Halama sponsors the schedules  
27 supporting our income statement, rate base, revenue deficiency, and

1 jurisdictional allocations. His schedules incorporate and reflect the  
2 recommendations of a number of our witnesses, including the cost of  
3 capital and sales forecast.

- 4 • *Todd A. Webner*, who sponsors our capital structure, cost of debt, and  
5 overall cost of capital.
- 6 • *Joshua C. Nowak*, of Concentric Energy Advisors, who sponsors  
7 testimony on the ROE and overall WACC.
- 8 • *John M. Goodenough*, who sponsors the sales forecast used in Company  
9 witness Halama's determination of the revenue deficiency.
- 10 • *Gregory J. Robinson*, who sponsors testimony about our budget governance  
11 process, capital additions for certain of the Company's Shared Corporate  
12 Services business areas, employee expense reporting, and organizational  
13 dues.
- 14 • *Alicia E. Berger*, who sponsors testimony about the Company's gas  
15 delivery operating and maintenance costs and capital investments,
- 16 • *Randy A. Capra*, who sponsors testimony regarding the Company's  
17 investments and operations and maintenance expense related to the  
18 Company's gas peaking plants.
- 19 • *Megan N. Scheller*, who sponsors testimony about our Technology Services  
20 area.
- 21 • *Diedra K. Howard*, who sponsors testimony about our Customer Care  
22 organization and bad debt expense.
- 23 • *Tamra Newman*, who sponsors our requested level of employee  
24 compensation, including incentive compensation, which helps manage  
25 labor costs while ensuring adequate and competitive compensation for  
26 our employees.



- 1           • *Richard R. Schrubbe*, who sponsors testimony about why our pension costs
- 2           will increase.
- 3           • *Nicole L. Doyle*, who sponsors our allocations from Xcel Energy Services
- 4           Inc. to NSPM. Company witness Doyle also presents an overview of
- 5           Xcel Energy Inc. and its subsidiaries' organizational structure and a Cost
- 6           Assignment and Allocation Manual that assigns and allocates costs
- 7           between business units and jurisdictions within NSPM.
- 8           • *Michele A. Kietzman*, who sponsors testimony supporting the level of
- 9           depreciation expense included in the test year and a small portion of the
- 10          capital forecast for miscellaneous capital investments related to general
- 11          facilities used by the Company
- 12          • *William T. Kowalowski*, who sponsors testimony about our property tax
- 13          expense.
- 14          • *Gerold E. Traut*, who sponsors testimony about our service and main
- 15          extensions.
- 16          • *Christopher J. Barthol*, who sponsors our class cost of service study and
- 17          select tariff changes.
- 18          • *Michelle M. Terwilliger*, who sponsors the general rate design and proposed
- 19          RDM in this case.

20

21       Together, these witnesses provide the information and support needed to

22       evaluate and approve our Application.

23

24   Q.   PLEASE DISCUSS THE COMPLIANCE MATTERS ADDRESSED IN THIS PROCEEDING.

25   A.   To ensure that we have complied with all requirements, we undertook a

26       comprehensive review of all Commission Rules and Commission Orders issued

27       since our last natural gas rate case. Exhibit\_\_\_\_(AAL-1), Schedule 2 lists the

1 relevant Commission directives from the Orders since our previous rate case.  
2 In that Schedule, we also provide references to the portions of this Application  
3 that comply with the requirements. We believe we have exercised due diligence  
4 in ensuring full compliance with all Commission requirements for this  
5 proceeding.

#### 7 **IV. CONCLUSION**

8  
9 Q. PLEASE SUMMARIZE THE KEY POINTS OF YOUR DIRECT TESTIMONY.

10 A. Since the Company filed its last natural gas base rate case in 2023, continuing  
11 economic, industry, and Company developments necessitate a rate increase at  
12 this time so that the Company can continue to successfully provide safe, reliable,  
13 and affordable natural gas service to its customers across Minnesota. Since our  
14 last case, we have made continued investments in our natural gas system and  
15 business, continued our leadership in the clean energy transition, enhanced  
16 customer offerings and services, and, above all, safely and reliably served  
17 customers. This rate case enables the Company to align our rates with the  
18 current cost of providing natural gas service to customers, and will position the  
19 Company to partner with the Commission and our stakeholders to most  
20 effectively serve customers in the future.

21  
22 Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

23 A. Yes, it does.

## **Statement of Qualifications**

**Amy Liberkowski**

**Regional Vice President, Regulatory and Pricing  
Northern States Power Company - Minnesota**

Amy Liberkowski is the Company's Regional Vice President for Regulatory and Pricing and has held this position since May 2022. She is responsible for state regulatory filings including rate cases, cost recovery riders and voluntary customer rate offerings in Minnesota, North Dakota, and South Dakota.

Ms. Liberkowski has more than 30 years of experience with the Company and has served in a variety of roles in the Company's Regulatory and Finance areas, including six years as Director of Regulatory Pricing and Analysis.

Ms. Liberkowski earned a Master of Business Administration Degree and a Bachelor of Arts Degree in Finance and Economics from the University of St. Thomas.

### Completeness Matrix

	Requirement	Description	Location in Application
<b>MINNESOTA RULES</b>			
1	<b>Minn. Rule 7825.3200</b>	<b>NOTICE OF CHANGE IN RATES</b>	
2		A utility filing for a change in rates shall serve notice to the commission at least 90 days prior to the proposed effective date of the modified rates. Such notice shall include the items prescribed below for: A. general rate changes: (1) proposal for change in rates as prescribed in part 7825.3500; (2) modified rates as prescribed in part 7825.3600; (3) expert opinions and supporting exhibits as prescribed in part 7825.3700; (4) informational requirements as prescribed in parts 7825.3800 to 7825.4400; and (5) statement indicating the method of insuring the payment of refunds as prescribed in part 7825.3300.	Vols. 1 and 2A – 2D (see below for specific requirements and locations).
3	<b>Minn. Rule 7825.3300</b>	<b>METHODS AND PROCEDURES FOR REFUNDING</b>	
4		An unqualified agreement, signed by an authorized official of the utility, to refund any portion of the increase in rates determined to be unreasonable together with interest thereon.	Vol. 1, Agreement and Undertaking Tab
5		Any increase in rates or part thereof determined by the commission to be unreasonable shall be refunded to customers or credit to customers' accounts within 90 days from the effective date of the commission order and determined in a manner prescribed by the commission including interest at the average prime interest rate computed from the effective date of the proposed rates through the date of refund or credit.	Vol. 1, Agreement and Undertaking Tab
6	<b>Minn. Rule 7825.3500</b>	<b>PROPOSAL FOR CHANGE IN RATES</b>	
7		The utility's proposal for a change in rates shall summarize the notice of change in rates and shall include the following information:	
8	A.	name, address, and telephone number of the utility without abbreviation and the name and address and telephone number of the attorney for the utility, if there be one;	Vol. 1, Notice of Change in Rates Tab
9	B.	date of filing and date modified rates are effective;	Vol. 1, Notice of Change in Rates Tab
10	C.	description and purpose of the change in rates requested;	Vol. 1, Filing Letter Tab; Vol. 1, Notice of Change in Rates Tab
11	D.	effect of the change in rates expressed in gross revenue dollars and as a percentage of test year gross revenue; and	Vol. 1, Notice of Change in Rates Tab
12	E.	signature and title of utility officer authorizing the proposal.	Vol. 1, Notice of Change in Rates Tab
13	<b>Minn. Rule 7825.3600</b>	<b>MODIFIED RATES</b>	
14		All proposed changes in rates shall be shown by filing revised or new pages to the rate book previously filed with the commission and by identifying those pages which were not changed. Each revised or new page of the rate book shall contain the information required for each page of the rate book and shall be in a format consistent with the currently filed rate book. In addition, each revised page shall contain the revision number and the page number of the revised page.	Vol. 2D contains the Clean and Redline versions of the tariffs to be changed, including the revision number and page number. Pages not changed are identified with an asterisk on the index page for the 2026 test year.
15	<b>Minn. Rule 7825.3700</b>	<b>EXPERT OPINIONS AND SUPPORTING EXHIBITS</b>	
16		Expert opinions and supporting exhibits shall include written statements, in question and answer format, together with supporting exhibits of utility personnel and other expert witnesses as deemed appropriate by the utility in support of the proposal. At a minimum, expert opinions shall include a statement by the chief executive officer or other designated official in support of the proposal. Supporting exhibits may be the same as those prescribed by parts 7825.3800 to 7825.4400 or may make reference where appropriate to the information requirements prescribed by parts 7825.3800 to 7825.4400.	Vol. 1, Notice of Change in Rates Tab; Vols. 2A, 2B, and 2C
17	<b>Minn. Rule 7825.3900</b>	<b>JURISDICTIONAL FINANCIAL SUMMARY SCHEDULE</b>	
18		A jurisdictional financial summary schedule as required by part 7825.3800 shall be filed showing:	
19	A.	the proposed rate base, operating income, overall rate of return, and the calculation of income requirements, income deficiency, and revenue requirements for the test year;	Benjamin C. Halama, Exhibit___(BCH-1), Vol. 2A, Schedules 2-3 (Revenue Requirements); Vol. 3, Section II, Tab 2 (Jurisdictional Financial Summary Schedules)

	Requirement	Description	Location in Application
20	B.	the actual unadjusted average rate base consisting of the same components as the proposed rate base, unadjusted operating income, overall rate of return, and the calculation of income requirements, income deficiency, and revenue requirements for the most recent fiscal year; and	Vol. 3, Section II, Tab 2 (Jurisdictional Financial Summary Schedules)
21	C.	the projected unadjusted average rate base consisting of the same components as the proposed rate base, unadjusted operating income under present rates, overall rate of return, and the calculation of income requirements, income deficiency, and revenue requirements for the projected fiscal year.	Vol. 3, Section II, Tab 2 (Jurisdictional Financial Summary Schedules)
22	<b>Minn. Rule 7825.4000</b>	<b>RATE BASE SCHEDULES</b>	
23		The following rate base schedules as required by part 7825.3800 shall be filed:	
24	A.	A rate base summary schedule by major rate base component (e.g. plant in service, construction work in progress, and plant held for future use) showing the proposed rate base, the unadjusted average rate base for the most recent fiscal year and unadjusted average rate base for the projected fiscal year. The totals for this schedule shall agree with the rate base amounts included in the financial summary.	Vol. 3, Section II, Tab 3, Part A (Rate Base Summary)
25	B.	A comparison of total utility and Minnesota jurisdictional rate base amounts by detailed rate base component showing:	
26	(1)	total utility and the proposed jurisdictional rate base amounts for the test year including the adjustments, if any, used in determining the proposed rate base;	Vol. 3, Section II, Tab 3, Part B (Detailed Rate Base Components)
27	(2)	the unadjusted average total utility and jurisdictional rate base amounts for the most recent fiscal year and the projected fiscal year.	Vol. 3, Section II, Tab 3, Part B (Detailed Rate Base Components)
28	C.	Adjustment schedules, if any, showing the title, purpose, and description and the summary calculations of each adjustment used in determining the proposed jurisdictional rate base.	Vol. 3, Section II, Tab 3, Part C (Rate Base Adjustments)
29	D.	A summary by rate base component of the assumptions made and the approaches used in determining average unadjusted rate base for the projected fiscal year. Such assumptions and approaches shall be identified and quantified into two categories: known changes from the most recent fiscal year and projected changes.	Vol. 3, Section II, Tab 3, Part D (Rate Base Assumptions and Approaches)
30	E.	For multijurisdictional utilities only, a summary by rate base component of the jurisdictional allocation factors used in allocating the total utility rate base amounts to the Minnesota jurisdiction. This summary shall be supported by a schedule showing for each allocation factor the total utility and jurisdictional statistics used in determining the proposed rate base and the Minnesota jurisdictional rate base for the most recent fiscal year and the projected fiscal year.	Vol. 3, Section II, Tab 3, Part E (Rate Base Jurisdictional Allocation Factors) Note: the Company is a multi-jurisdictional utility.
31	<b>Minn. Rule 7825.4100</b>	<b>OPERATING INCOME SCHEDULES</b>	
32		The following operating income schedules as required by part 7825.3800 shall be filed:	
33	A.	A summary schedule of jurisdictional operating income statements which reflect proposed test year operating income, and unadjusted jurisdictional operating income for the most recent fiscal year and the projected fiscal year calculated using present rates.	Vol. 3, Section II, Tab 4, Part A (Jurisdictional Statement of Operating Income)
34	B.	For multijurisdictional utilities only, a schedule showing the comparison of total utility and unadjusted jurisdictional operating income statement for the test year, for the most recent fiscal year and the projected fiscal year. In addition, the schedule shall provide the proposed adjustments, if any, to jurisdictional operating income for the test year together with the proposed operating income statement.	Vol. 3, Section II, Tab 4, Part B (Total Utility and Jurisdictional Operating Income Statements)
35	C.	For investor-owned utilities only, a summary schedule showing the computation of total utility and allocated Minnesota jurisdictional federal and state income tax expense and deferred income taxes for the test year, the most recent fiscal year, and the projected fiscal year. This summary schedule shall be supported by a detailed schedule, showing the development of the combined federal and state income tax rates.	Vol. 3, Section II, Tab 4, Part C (Income Tax Computation)

	Requirement	Description	Location in Application
36	D.	A summary schedule of adjustments, if any, to jurisdictional test year operating income and detailed schedules for each adjustment providing an adjustment title, purpose and description of the adjustment, and summary calculations.	Vol. 3, Section II, Tab 4, Part D (Operating Income Statement Adjustments); Vol. 4, Section VIII (Adjustments)
37	E.	A schedule summarizing the assumptions made and the approaches used in projecting each major element of operating income. Such assumptions and approaches shall be identified and quantified into two categories: known changes from the most recent fiscal year and projected changes.	Vol. 3, Section II, Tab 4, Part D (Operating Income Statement Adjustments); Vol. 3, Section II, Tab 4, Part E (Operating Income Assumptions and Approaches)
38	F.	For multijurisdictional utilities only, a schedule providing, by operating income element, the factor or factors used in allocating total utility operating income to Minnesota jurisdiction. This schedule shall be supported by a schedule which sets forth the statistics used in determining each jurisdictional allocation factor for the test year, the most recent fiscal year, and the projected fiscal year.	Vol. 3, Section II, Tab 4, Part F (Operating Income Jurisdictional Allocation Factors)
39	<b>Minn. Rule 7825.4200</b>	<b>RATE OF RETURN COST OF CAPITAL SCHEDULES</b>	
40		The following rate of return cost of capital schedules as required by part 7825.3800 shall be filed:	
41	A.	A rate of return cost of capital summary schedule showing the calculation of the weighted cost of capital using the proposed capital structure and the average capital structures for the most recent fiscal year and the projected fiscal year. This information shall be provided for the unconsolidated parent and subsidiary corporations, or for the consolidated parent corporation.	Vol. 3, Section II, Tab 5, Part A (Rate of Return Summary Schedules)
42	B.	Supporting schedules showing the calculation of the embedded cost of long-term debt, if any, and the embedded cost of preferred stock, if any, at the end of the most recent fiscal year and the projected fiscal year.	Vol. 3, Section II, Tab 5, Parts B & E (Long Term Debt and Preferred Equity)
43	C.	Schedule showing average short-term securities for the proposed test year, most recent fiscal year, and the projected fiscal year.	Vol. 3, Section II, Tab 5, Part C (Short Term Debt)
44		Average Common Equity Balances (Additional Information)	Vol. 3, Section II, Tab 5, Part D (Common Equity)
45	<b>Minn. Rule 7825.4300</b>	<b>RATE STRUCTURE AND DESIGN INFORMATION</b>	
46		The following rate structure and design information as required by part 7825.3800 shall be filed:	
47	A.	A summary comparison of test year operating revenue under present and proposed rates by customer class of service showing the difference in revenue and the percentage change.	Vol. 3, Section II, Tab 6, Part A (Test Year Operating Revenue Summary Comparison)
48	B.	A detailed comparison of test year operating revenue under present and proposed rates by type of charge including minimum, demand, energy by block, gross receipts, automatic adjustments, and other charge categories within each rate schedule and within each customer class of service.	Vol. 3, Section II, Tab 6, Part B (Test Year Operating Revenue Detailed Comparison)
49	C.	A cost-of-service study by customer class of service, by geographic area, or other categorization as deemed appropriate for the change in rates requested, showing revenues, costs, and profitability for each class of service, geographic area, or other appropriate category, identifying the procedures and underlying rationale for cost and revenue allocations. Such study is appropriate whenever the utility proposes a change in rates which results in a material change in its rate structure.	Christopher J. Barthol, Exhibit___(CJB-1), Vol. 2C, Schedules 3-4, 7 (Class Cost of Service Study); Vol. 3, Section II, Tab 6, Part C (Class Cost of Service Study)
50	<b>Minn. Rule 7825.4400</b>	<b>OTHER SUPPLEMENTAL INFORMATION</b>	
51		The following supplemental information as required by part 7825.3800 shall be filed:	
52	A.	Annual report to stockholders or members including financial statements and statistical supplements for the most recent fiscal year. If a utility is not audited by an independent public accountant, unaudited financial statements will satisfy this filing requirement.	Vol. 3, Section II, Tab 7, Part A (Annual Report)

	Requirement	Description	Location in Application
53	B.	For investor-owned utilities only, a schedule showing the development of the gross revenue conversion factor.	Vol. 3, Section II, Tab 7, Part B (Gross Revenue Conversion Factor)
54	C.	For cooperatives only, REA Form 7, Financial and Statistical Report for the last month of the most recent fiscal year.	Not Applicable
55	D.	For cooperatives only, REA Form 7A, Annual Supplement to Financial and Statistical Report.	Not Applicable
56	E.	For REA cooperatives only, REA Form 325, Financial Forecast.	Not Applicable
57	<b>Minn. Rule 7825.2700</b>	<b>PURCHASE GAS CHARGES, AUTOMATIC ADJUSTMENT</b>	
58	Subp. 2	A new base gas cost must be submitted as a miscellaneous rate change to coincide with the implementation of interim rates during a general rate proceeding. A new base gas cost must also be part of the rate design compliance filing submitted as a result of a general rate proceeding. The base gas cost must separately state the commodity base cost and the demand base cost components for each class. The base gas cost for each class is determined by dividing the estimated base period cost of purchased gas for each class by the estimated base period annual sales volume for each class.	<i>In the Matter of the Petition of Northern States Power Company for Approval of a New Base Gas Cost for Interim Rates</i> , Docket No. G002/MR-25-357 (Filed Oct. 31, 2025)
59	<b>Minn. Rule 7829.2400</b>	<b>FILING REQUIRING DETERMINATION OF GROSS REVENUE</b>	
60	Subp. 1	<b>Summary.</b> A utility filing a general rate case or other filing that requires determination of its gross revenue requirement shall include, on a separate page, a brief summary of the filing, sufficient to apprise potentially interested parties of its nature and general content.	Vol. 1, Notice of Change in Rates Tab; Vol. 1, Summary of Filing Tab
61	Subp. 2	<b>Service.</b> A utility filing a general rate change request shall serve copies of the filing on the department and Office of the Attorney General. The utility shall serve the filing or the summary described in subpart 1 on the persons on the applicable general service list and persons who were parties to its last general rate case or incentive plan proceeding.	Vol. 1, Notice of Change in Rates Tab; Vol. 1, Certificate of Service Tab
62	Subp. 3	<b>Notice to public and governing bodies.</b> A utility seeking a general rate change shall give notice of the proposed change to the governing body of each municipality and county in its service area and to its ratepayers. The utility shall also publish notice of the proposed change in newspapers of general circulation in all county seats in its service area.	Vol. 1, Notice of Change in Rates Tab; Vol. 1 Interim Rate Customer Notice (Bill Insert) Tab; Vol. 1, Notice to Counties and Municipalities Tab
63	<b>MINNESOTA STATUTES</b>		
64	<b>Minn. Stat. § 216B.16</b>	<b>RATE CHANGE; PROCEDURE; HEARING</b>	
65	Subd. 1	<b>Notice.</b> Unless the commission otherwise orders, no public utility shall change a rate which has been duly established under this chapter, except upon 60 days' notice to the commission. The notice shall include statements of facts, expert opinions, substantiating documents, and exhibits, supporting the change requested, and state the change proposed to be made in the rates then in force and the time when the modified rates will go into effect. If the filing utility does not have an approved energy conservation improvement plan on file with the department, it shall also include in its notice an energy conservation plan pursuant to section 216B.241. A filing utility subject to rate regulation under section 216B.026 shall reference in its notice the energy conservation improvement plans of the generation and transmission cooperative providing energy conservation improvement programs to members of the filing utility pursuant to section 216B.241. The filing utility shall give written notice, as approved by the commission, of the proposed change to the governing body of each municipality and county in the area affected. All proposed changes shall be shown by filing new schedules or shall be plainly indicated upon schedules on file and in force at the time.	Vol. 1, Notice of Change in Rates Tab; Vol. 1, Notice to Counties and Municipalities Tab; Vol. 1, 2026 Interim Tariff Sheets Redline Tab; Vol. 1, 2026 Interim Tariff Sheets Clean Tab
66	Subd. 3(b)	<b>Interim Rate.</b> (b) Unless the commission finds that exigent circumstances exist, the interim rate schedule shall be calculated using the proposed test year cost of capital, rate base, and expenses, except that it shall include: (1) a rate of return on common equity for the utility equal to that authorized by the commission in the utility's most recent rate proceeding; (2) rate base or expense items the same in nature and kind as those allowed by a currently effective order of the commission in the utility's most recent rate proceeding; and (3) no change in the existing rate design. In the case of a utility which has not been subject to a prior commission determination, the commission shall base the interim rate schedule on its most recent determination concerning a similar utility.	Vol. 1, Notice and Petition for Interim Rates Tab

	Requirement	Description	Location in Application
67	Subd. 17	<b>Travel, entertainment, and related employee expenses.</b> (a) The commission may not allow as operating expenses a public utility's travel, entertainment, and related employee expenses that the commission deems unreasonable and unnecessary for the provision of utility service. In order to assist the commission in evaluating the travel, entertainment, and related employee expenses that may be allowed for ratemaking purposes, a public utility filing a general rate case petition shall include a schedule separately itemizing all travel, entertainment, and related employee expenses as specified by the commission, including but not limited to the following categories:	Vol. 3, Section IV, Tab 2 (Minn. Stat. § 216B.16, subd. 17: Travel, Entertainment & Related Employee Expenses); see also Gregory J. Robinson Exhibit___(GJR-1), Vol. 2A, Section V-IX, Schedule 11, Schedule 12, and Schedule 13 (Budgeting & Employee Expenses)
68		(1) travel and lodging expenses;	Vol. 3, Section IV, Tab 2 (Minn. Stat. § 216B.16, subd. 17: Travel, Entertainment & Related Employee Expenses), Schedule 1 (Travel Expenses) and Schedule 1A (VP and Above); see also Gregory J. Robinson Exhibit___(GJR-1), Vol. 2A, Section V-VIII (Budgeting & Employee Expenses)
69		(2) food and beverage expenses;	Vol. 3, Section IV, Tab 2 (Minn. Stat. § 216B.16, subd. 17: Travel, Entertainment & Related Employee Expenses), Schedule 2 (Meal Expenses) and Schedule 1A (VP and Above); see also Gregory J. Robinson Exhibit___(GJR-1), Vol. 2A, Section V-VIII (Budgeting & Employee Expenses)
70		(3) recreational and entertainment expenses;	Vol. 3, Section IV, Tab 2 (Minn. Stat. § 216B.16, subd. 17: Travel, Entertainment & Related Employee Expenses), Schedule 3 (Entertainment Expenses); see also Gregory J. Robinson Exhibit___(GJR-1), Vol. 2A, Section V-VIII (Budgeting & Employee Expenses)
71		(4) board of director-related expenses, including and separately itemizing all compensation and expense reimbursements;	Vol. 3, Section IV, Tab 2 (Minn. Stat. § 216B.16, subd. 17: Travel, Entertainment & Related Employee Expenses), Schedule 4 (Board of Directors Compensation and Expenses); see also Gregory J. Robinson Exhibit___(GJR-1), Vol. 2A, Section V-VIII (Budgeting & Employee Expenses)
72		(5) expenses for the ten highest paid officers and employees, including and separately itemizing all compensation and expense reimbursements;	Vol. 3, Section IV, Tab 2 (Minn. Stat. § 216B.16, subd. 17: Travel, Entertainment & Related Employee Expenses), Schedule 5 Top Ten Compensation) and Schedule 5A-5J (Top Ten Expenses); see also Gregory J. Robinson Exhibit___(GJR-1), Vol. 2A, Section V-VIII (Budgeting & Employee Expenses)
73		(6) dues and expenses for memberships in organizations or clubs;	Vol. 3, Section IV, Tab 2 (Minn. Stat. § 216B.16, subd. 17: Travel, Entertainment & Related Employee Expenses), Schedule 6 (Dues); see also Gregory J. Robinson Exhibit___(GJR-1), Vol. 2A, Sections V-IX (Budgeting & Employee Expenses); see also Vol. 3, Section III.3 (Organization Dues); Vol. 4, Section VIII, Tab A2 (Dues: Professional Associations) and Tab A12 (Dues: Chamber of Commerce)
74		(7) gift expenses;	Vol. 3, Section IV, Tab 2 (Minn. Stat. § 216B.16, subd. 17: Travel, Entertainment & Related Employee Expenses), Schedule 7 (Gifts); See also Gregory J. Robinson Exhibit___(GJR-1), Vol. 2A, Sections V-VIII (Budgeting & Employee Expenses)
75		(8) expenses related to owned, leased, or chartered aircraft; and	Vol. 3, Section IV, Tab 2 (Minn. Stat. § 216B.16, subd. 17: Travel, Entertainment & Related Employee Expenses), Schedule 8 (Aviation); see also Gregory J. Robinson Exhibit___(GJR-1), Vol. 2A, Sections V-VIII (Budgeting & Employee Expenses)
76		(9) lobbying expenses.	Vol. 3, Section IV, Tab 2 (Minn. Stat. § 216B.16, subd. 17: Travel, Entertainment & Related Employee Expenses), Schedule 9 (Lobbying); see also Gregory J. Robinson Exhibit___(GJR-1), Vol. 2A, Sections V-VIII (Budgeting & Employee Expenses)
77		(b) To comply with the requirements of paragraph (a), each applicable expense incurred in the most recently completed fiscal year must be itemized separately, and each itemization must include the date of the expense, the amount of the expense, the vendor name, and the business purpose of the expense. The separate itemization required by this paragraph may be provided using standard accounting reports already utilized by the utility involved in the rate case, in a written format or an electronic format that is acceptable to the commission. For expenses identified in response to paragraph (a), clauses (1) and (2), the utility shall disclose the total amounts for each expense category and provide separate itemization for those expenses incurred by or on behalf of any employee at the level of vice president or higher and for board members. The petitioning utility shall also provide a one-page summary of the total amounts for each expense category included in the petitioning utility's test year.	Vol. 3, Section IV, Tab 2 (Minn. Stat. § 216B.16, subd. 17: Travel, Entertainment & Related Employee Expenses), including Summary Report 1 and Schedule 1A; see also Gregory J. Robinson Exhibit___(GJR-1), Vol. 2A, Sections V-VIII and Schedule 11 (Budgeting & Employee Expenses)
78	<b>COMMISSION POLICY STATEMENTS</b>		
79	<b>Advertising</b>	Statement that recovery is requested only for permitted advertisements.	Vol. 4, Section VIII, Tab A1 (Advertising); Vol. 3, Section III, Tab 1 (Advertising)
80		Description of advertisements for which recovery is requested.	Vol. 3, Section III, Tab 1 (Advertising); Vol. 4, Section VIII, Tab A1 (Advertising)



	Requirement	Description	Location in Application
81		Sample advertisements for which recovery is requested including a schedule that: 1. Identifies the sample ad. 2. Categorizes the advertisements by allowable and disallowable type. 3. Defines the percentage by which the content fits into the allowable and disallowable statutory categories. 4. Provides the corresponding test year dollar amount for each ad. 5. Describes the period of time during which each ad will be used, the service area in which it will appear, and the media employed.	Vol. 3, Section III, Tab 1 (Advertising); Vol. 4, Section VIII, Tab A1 (Advertising)
82	Charitable Contributions	Evidence as to whether the recipients of the contributions: serve the utility's Minnesota service area; are nondiscriminatory in selecting recipients; and do not promote political or special interest groups.	Vol. 3, Section III, Tab 2 (Charitable Contributions); Vol. 4, Section VIII, Tab A4 (Foundation & Other Donations)
83		Evidence as to what organizations are gifted, their activities, and that no part of the contribution goes to benefit any private stockholder or individual.	Vol. 3, Section III, Tab 2 (Charitable Contributions); Vol. 4, Section VIII, Tab A4 (Foundation & Other Donations)
84		Itemized schedule showing amount, recipient, and time of donations.	Vol. 3, Section III, Tab 2 (Charitable Contributions); Vol. 4, Section VIII, Tab A4 (Foundation & Other Donations)
85		Only 50% of qualified contributions shall be allowed as operating expenses.	Benjamin C. Halama, Exhibit___(BCH-1), Vol. 2A, Section VII.A (Revenue Requirements); Vol. 3, Section III, Tab 2 (Charitable Contributions); Vol. 4, Section VIII, Tab A4 (Foundation & Other Donations)
86	Organization Dues	Schedule showing each organization being paid, the number of employees belonging to each organization, and the dollar amount of dues being paid to each organization.	Vol. 3, Section III, Tab 3 (Organization Dues); Vol. 4, Section VIII, Tab A2 (Dues: Professional Associations) and Tab A12 (Dues: Chamber of Commerce)
87		Testimony explaining the primary purpose of each organization.	Benjamin C. Halama, Exhibit___(BCH-1), Vol. 2A, Sections V.B, VII.A, and VII.B.2 (Revenue Requirements); Gregory J. Robinson Exhibit___(GJR-1), Vol. 2A, Section IX (Budgeting & Employee Expenses)
88	Research Expenses	Description of each research activity for which an expense is claimed, with all expenses for each activity itemized and supported. Testimony that: explains the nature of control of the research, including the setting of research goals and evaluation of services; identifies the persons or groups who will conduct the research; describes the persons who will benefit from the research and the time expected to be needed for benefits to begin to accrue to those persons; and reveals the parties who will acquire ownership of any processes, patents, rights, or other tangible products that result from the research.	Vol. 3, Section III, Tab 4 (Research Expenses). No research expenses are budgeted for 2026.
89	Cash Working Capital	Lead/lag study with: 1) lead time divided into service to meter reading; meter reading to billing; and billing to collection; and 2) lag expenses divided in categories such as fuel, purchased power, labor.	Benjamin C. Halama, Exhibit___(BCH-1), Vol. 2A, Section IV.D and Schedule 4 (Revenue Requirements); Vol. 4, Section III, Tab P10 (Cash Working Capital); Vol. 4, Section VIII, Tab A25 (Cash Working Capital Adjustment)
90		Other issues may include average or minimum cash balances required, depreciation, dividends and interest on debt.	Benjamin C. Halama, Exhibit___(BCH-1), Vol. 2A, Section IV.D and Schedule 4 (Revenue Requirements); Vol. 4, Section III, Tab P10 (Cash Working Capital); Vol. 4, Section VIII, Tab A25 (Cash Working Capital Adjustment)
91	Interim Rates		
92	Interim Rates, page 2, item 1	Name, address, and telephone number of the utility without abbreviation and the name, address, and telephone number of the attorney for the utility, or other representative upon whom official service may be made.	Vol. 1, Notice and Petition for Interim Rates Tab
93	Interim Rates, page 2, item 2	Date of filing and date proposed interim rates are requested to become effective.	Vol. 1, Notice and Petition for Interim Rates Tab
94	Interim Rates, page 2, item 3	Description and need for interim rates.	Vol. 1, Notice and Petition for Interim Rates Tab
95	Interim Rates, page 2, item 4	Description and corresponding dollar amount change included in interim rates as compared with most current approved general rate case and with the most recent year for which audited data is available. The data for the most recent actual year should be for the same time period in months as the test year, if the test year is a projected test year.	Vol. 1, Interim Rate Supporting Schedules and Workpapers Tab
96	Interim Rates, page 2, item 5	Effect of the interim rates expressed in gross revenue dollars and as a percentage of test year gross revenues.	Vol. 1, Notice and Petition for Interim Rates Tab; Interim Rate Supporting Schedules and Workpapers Tab
97	Interim Rates, page 2, item 6	Certification by officer of the utility, that affirms the proposed interim rate petition is in compliance with Minnesota Statutes.	Vol. 1, Notice and Petition for Interim Rates Tab; Vol. 1, Agreement and Undertaking Tab

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	Requirement	Description	Location in Application
98	Interim Rates, page 2, item 7	Signature and title of the utility officer authorizing the proposed interim rates.	Vol. 1, Notice and Petition for Interim Rates Tab; Vol. 1, Agreement and Undertaking Tab
99	Interim Rates, pages 3, item 1-4	Supporting schedules and workpapers, including: (1) A schedule showing the interim rate of return calculation; (2) A schedule showing the interim operating income statement; (3) A schedule showing the interim proposed rate base; (4) A schedule showing revenue deficiency calculations for each of the operating income statements and rate bases requested in (2) and (3) above. The revenue deficiency should be calculated for the actual data and the interim data using the rate of return calculated in (1) above.	Vol. 1, Interim Rate Supporting Schedules and Workpapers Tab
100		Modified tariffs	Vol. 1, Interim Tariff Sheets Redline Tab; Vol. 1, Interim Tariff Sheets Clean Tab
101		Notices	Vol. 1, Notice and Petition for Interim Rates Tab; Notice to Counties and Municipalities Tab; Interim Rate Customer Notice (Bill Insert) Tab
102	COMMISSION ORDERS IN GENERIC DOCKETS		
103	G, E999/CI-90-1008	Commission Investigation into Appliance Sales and Service by Utilities	
104	Order Finding Compliance, Exempting Northwestern Wisconsin, Requiring Preparation, and Closing Docket at Order Point 3 (March 1, 1995)	Demonstrate in future rate case filings that: [NSP] follows the cost allocation principles recommended by the Commission; or its non-regulated activities are insignificant; or its cost allocation principles produce similar results as would allocations following the recommended cost allocation principles; or the public interest is better served by another method.	Nicole L. Doyle, Exhibit___(NLD-1), Vol. 2C, Section II (Cost Assignment and Allocation Principles)
105	G999/CI-90-563	Commission Inquiry into Competition Between Gas Utilities in Minnesota	
106	Order Terminating Investigation and Closing Docket (March 31, 1995)	Service Extension-Related Additions to Rate Base: In future rate cases, the Commission will request the Department to investigate the company's service extension-related additions to rate base to make sure that LDCs are applying their tariffs correctly and consistently.	Gerold E. Traut, Exhibit___(GET-1), Vol. 2C, Section III.A (Gas Service Policy and Extensions)
107	E,G999/M-19-505 E,G999/CI-12-1344	In the Matter of a Petition by the Citizens Utility Board of Minnesota to Adopt Open Data Access Standards/ In the Matter of a Commission Inquiry into Privacy Policies of Rate-Regulated Energy Utilities	
108	Order Refining Open Data Access Standards at Order Point 4 (July 5, 2024)	Utilities must reflect costs and revenues associated with responding to data requests for anonymized CEUD in rate cases.	As of the date of this filing, Xcel Energy has not incurred any costs or collected and revenues associated with responding to data requests for anonymized CEUD.
109	G999/CI-24-202	In the Matter of Establishing Standardized Reporting Requirements for Any Gas Utility Providing Renewable Natural Gas Interconnection Services	
110	Order at Order Point 13 (June 2, 2025)	13. Modified item 1.m as follows: In addition to the standardized reporting requirements, utilities shall track and identify all customers added to lines built to accommodate interconnecting RNG developers, along with associated costs and revenues, and provide an analysis and discussion of these matters in the utility's next rate case.	As of the date of this filing, no customers have been added to lines built to accommodate interconnecting RNG developers.
111	G999/CI-22-624	In the Matter of a Joint Investigation into the Impacts of the Federal Inflation Reduction Act	
112	Order Setting Requirements Related to Inflation Reduction Act at Order Point 1 (Sept. 12, 2023)	The utilities shall maximize the benefits of the Inflation Reduction Act in future resource acquisitions and requests for proposals in the planning phase, petitions for cost recovery through riders and rate cases, resource plans, gas resource plans, integrated distribution plans, and Natural Gas Innovation Act innovation plans. In such filings, utilities shall discuss how they plan to capture and maximize the benefits from the Act, and how the Act has impacted planning assumptions including (but not limited to) the predicted cost of assets and projects and the adoption rates of electric vehicles, distributed energy resources, and other electrification measures. Reporting shall continue until 2032.	Benjamin C. Halama, Exhibit___(BCH-1), Vol. 2A, Section V.D (Revenue Requirements)
113	Order Setting Requirements Related to Inflation Reduction Act at Order Point 2 (Sept. 12, 2023)	As utilities address how they have captured and maximized benefits from the Inflation Reduction Act to ensure customer rates remain reasonable in future filings until 2032, they shall also include an assessment of internal resources or costs needed to capture those benefits.	Benjamin C. Halama, Exhibit___(BCH-1), Vol. 2A, Section V.D (Revenue Requirements)
114	COMMISSION ORDERS IN XCEL ENERGY DOCKETS		
115	E002/GR-91-1	In the Matter of the Application of Northern States Power Company for Authority to Increase its Rates for Electric Service in Minnesota (1991 Electric Rate Case)	
116	Findings of Fact, Conclusions of Law, and Order at Order Point 5 (Nov. 27, 1991)	The Company shall incorporate the Data Resources, Inc. (DRI) index, or a comparable industry standard, as a guideline in future rate cases.	Vol. 5 (6) (Inflation Trend Analysis)

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117	Findings of Fact, Conclusions of Law, and Order at Order Point 9 (Nov. 27, 1991)	The Company shall adopt compensation principles set out in the body of this Order, including the following requirements: (a) Advantage Service shall pay a return on the use of NSP's billing services asset; (b) Advantage Service shall compensate the Company for its personnel's referral time; (c) Advantage Services shall pay the Company a competitive rate for use of its mailing lists. The above compensation principles must be reflected in future rate case filings.	NSP Advantage Service subsequently operated under the name Xcel Energy HomeSmart. Due to the sale of HomeSmart, this compliance requirement is no longer applicable.
118	<b>E002/AI-93-990</b>	<b>In the Matter of the Request by Northern States Power Company for Approval of Administrative Services and Tax-Sharing Agreements</b>	
119	Order (April 29, 1994)	NSP is required to demonstrate in future rate cases that all payments made to or by NSP as a result of its affiliated interest agreements are reasonable and that these agreements have not resulted in any ratepayer subsidization of non-regulated activities of affiliated companies.	Nicole L. Doyle, Exhibit___(NLD-1), Vol. 2C, Sections II (Cost Assignment and Allocation Principles)
120	<b>G002/GR-04-1511</b>	<b>In the Matter of the Application of Northern States Power Company for Authority to Increase Natural Gas Rates in Minnesota (2004 Gas Rate Case)</b>	
121	AIJ Report at Finding 23 (June 22, 2005)	Xcel Energy is required to retain records of unusual construction charges and unusual winter construction charges.	Gerold E. Traut, Exhibit___(GET-1), Vol. 2C, Section III.B.1 (Gas Service Policy and Extensions)
122	AIJ Report at Finding 94 (June 22, 2005)	NSP is required to continue to break out costs for transportation in the CCOSS with the same level of detail as it did in this proceeding.	Vol. 3, Section II, Part 6 (C) (Class Cost of Service Study)
123	<b>G002/GR-06-1429</b>	<b>In the Matter of the Application of Northern States Power Company for Authority to Increase Natural Gas Rates in Minnesota (2006 Gas Rate Case)</b>	
124	Findings of Fact, Conclusions of Law, and Order at Order Point 7 (Sept. 10, 2007)	NSP must continue to refund to its customers incentive compensation that is included in rates, but not paid.	Tamra Newman, Exhibit___(TN-1), Vol. 2B, Section III.B. (Employee Compensation and Benefits)
125	Findings of Fact, Conclusions of Law, and Order at Order Point 10 (Sept. 10, 2007)	NSP to demonstrate that any CIAC waivers of \$5.00 or less were removed from the Company's rate base.	Gerold E. Traut, Exhibit___(GET-1), Vol. 2C, Section III.A (Gas Service Policy and Extensions)
126	Findings of Fact, Conclusions of Law, and Order at Order Point 26 (Sept. 10, 2007)	In future rate cases, NSP to report any changes to the End-User Allocation Service program and verify that this program remains a fully allocated cost of service program.	Michelle M. Terwilliger, Exhibit___(MMT-1), Vol. 2C, Section X and Schedule 10 (Rate Design)
127	<b>E002/GR-08-1065</b>	<b>In the Matter of the Application of Northern States Power Company for Authority to Increase Rates for Electric Service in Minnesota (2008 Electric Rate Case)</b>	
128	Findings of Fact, Conclusions of Law, and Order at Order Point 13 (Oct. 23, 2009) and cited paragraphs of AIJ Findings of Fact, Conclusions and Recommendation (Aug. 24, 2009)	In future rate case filings, the Company shall include the sales forecast information discussed in Findings 145-148 of the Administrative Law Judge's Report:	Forecasting data was pre-filed on September 26, 2025 in Docket No. G002/GR-25-356.
129		145. Xcel also agreed to continue working with the OES on forecasting issues. While Xcel maintains it cannot always meet a requirement to independently verify or duplicate all economic and demographic data obtained from third parties, it committed to working with the OES toward greater data transparency and will work closely with the OES to respond to any concerns regarding its data sources.	Forecasting data was pre-filed on September 26, 2025 in Docket No. G002/GR-25-356.
130		146. ....[In] Docket No. E002/GR-05-1428, Xcel submitted its data used in test year sales forecasts 30 days before it filed this rate case. The Company will comply with a similar requirement, if ordered in this rate case and will work with OES to facilitate it.	Forecasting data was pre-filed on September 26, 2025 in Docket No. G002/GR-25-356.

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131		147. The Company will continue to maintain and monitor various resources such as the "Financial and Rate Revenue" report and "Tariff Analysis Report" discussed in the compliance report submitted on September 4, 2007 in Docket No. E002/GR-05-1428, and the "Graybar" report and "Active Service Count" report referenced in its response to OES Information Request No. 15 in this proceeding.	Requirement satisfied and provided in the forecast pre-filing materials submitted on September 26, 2025 in Docket No. G002/GR-25-356.
132		148. The Company will continue working with OES on improving the electronic linkage between CCOSS, forecasting and revenue models.	The Company is providing electronic copies of its CCOSS and revenue models via secure file transfer.
133	<b>G002/GR-09-1153</b>	<b>In the Matter of the Application of Northern States Power Company for Authority to Increase Natural Gas Rates in Minnesota (2009 Gas Rate Case)</b>	
134	ALJ Summary of Testimony at the Public Hearings, Findings of Fact, Conclusions and Recommendations at Finding 211 (Oct. 15, 2010)	Xcel agreed to take steps to improve cost documentation methods in advance of future rate cases.	Gregory J. Robinson, Exhibit___(GJR-1), Vol. 2A, Section II, III (Budgeting & Employee Expenses)
135	ALJ Report at Finding 243 (Oct. 15, 2010)	Xcel confirms that it will continue the practice of pre-filing forecast information in advance of future rate cases and continue to work with OES to refine its forecasting methods.	Forecasting data was pre-filed on September 26, 2025 in Docket No. G002/GR-25-356; John M. Goodenough, Exhibit___(IMG-1), Vol. 2A, Section I (Gas Customer and Throughput Forecast)
136	ALJ Report at Finding 307 (Oct. 15, 2010)	Unusual Construction Charges: The Commission should require Xcel to continue to track information relating to unusual construction charges, the waiver of CIAC in competitive situations and joint trenching practice in advance of its next natural gas rate case.	Gerold E. Traut, Exhibit___(GET-1), Vol. 2C, Section III.B (Gas Service Policy and Extensions)
137	Findings of Fact, Conclusions of Law, and Order at Order Point 9 (Dec. 6, 2010)	In all future rate case filings, Xcel shall disclose if the utility has elected a rate recovery method alternative to a Federal Accounting Standards Board pronouncement in reliance on Statement of Financial Accounting Standards No. 71.	Vol. 3, Section IV, Tab 4 (Regulatory Assets, Liabilities, Deferred Debits and Credits)
138	<b>E002/GR-10-971</b>	<b>In the Matter of the Application of Northern States Power Company for Authority to Increase Rates for Electric Service in Minnesota (2010 Electric Rate Case)</b>	
139	Order Accepting Filing, Suspending Rates, and Requiring Supplemental Filing (Dec. 27, 2010)	[A]t the hearing on this matter, the Company stated its agreement to file salary data for the 6th through 10th highest paid officers of the Company as public data.	See Vol. 3, Section IV, Tab 2 (Minn. Stat. § 216B.16, subd. 17: Travel, Entertainment & Related Employee Expenses), Schedule 5 (Top Ten Compensation)
140	ALJ Report at Finding 555 and Exhibit 105 (Feb. 22, 2012)	Tax Effect of Bonus Depreciation — Consumption of Deferred Tax Asset. The Company agreed to refund to customers the revenue requirements associated with the consumption of the deferred tax assets, estimated to return approximately \$60 million over the period from 2012 through 2015. The Company agreed that the amount and timing of the consumption of the deferred tax assets will be trueed up to actual results and subject to the Commission's approval, in the manner reflected in Exhibit 105, "Tax Normalization and Allowance for Net Operating Losses."	Benjamin C. Halama, Exhibit___(BCH-1), Vol. 2A, Section VII.E.16 (Revenue Requirements). The Company is not currently in a net operating loss position.
141	ALJ Report at Finding 555 and Exhibit 105 (Feb. 22, 2012)	Tax Effect of Bonus Depreciation -- Establish a regulatory liability on the Company's books each year, beginning in 2012, for the revenue requirements associated with the consumption of the deferred tax asset that is projected to occur in that year, based on the budget data included in the jurisdictional annual reporting order to ensure that these amounts are reflected as being owed to customers as they are consumed.	Benjamin C. Halama, Exhibit___(BCH-1), Vol. 2A, Section VII.E.16 (Revenue Requirements). The Company is not currently in a net operating loss position.
142	ALJ Report at Finding 556 and Exhibit 56, Schedule 1 (Feb. 22, 2012)	Employee Expenses: Provide direct testimony that includes an explanation of all employee expense data in the company's systems. NSP's direct testimony will explain the creation of our EER schedules. This will include an explanation of how we pulled the data from our employee expense reporting systems (primarily Concur or its successor system(s)) and an explanation of any data for which summary level information is provided, such as labor per diems, bargaining employee pay-in-lieu, safety, clothing allowances, etc. NSP's direct testimony will discuss any limitations of its EER schedules and provide a plan of action to correct the problems NSP identifies in both that proceeding and future proceedings.	Gregory J. Robinson Exhibit___(GJR-1), Vol. 2A, Section V-VIII, Schedules 7-9 and 12-13 (Budgeting & Employee Expenses)

	Requirement	Description	Location in Application
143	AIJ Report at Finding 556 and Exhibit 56, Schedule 1 (Feb. 22, 2012)	Employee Expenses: Provide direct testimony that explicitly identifies certain types of employee expenses as “below the line” that NSP agrees to remove as representative of expenses we do not ask to recover from ratepayers. These types of expenses include expenses where employees failed to properly document the business purpose of the expense as required by the company’s policy. NSP will also remove expenses that, while perhaps helpful to employee morale, are not clearly necessary for the provision of utility service. The company may request inclusion of a certain level of non-safety recognition expense per employee as long as the company provides an explanation of how this level is maintained. This review will require subjective judgment. NSP will continue to request recovery of expenses such as safety awards and meals purchased for overtime work as required by union contracts. NSP’s direct testimony will provide a clear road map for the OAG and other interested parties to be able to understand the types of expenses the company has removed. The direct testimony will also disclose whether NSP continues to request ratepayer recovery of any of the types of controversial expenses identified in this and our earlier rate case.	Gregory J. Robinson Exhibit___(GJR-1), Vol. 2A, Sections VII-VIII, Schedules 9 and 13 (Budgeting & Employee Expenses)
144	AIJ Report at Finding 556 and Exhibit 56, Schedule 1 (Feb. 22, 2012)	Employee Expenses: Provide direct testimony that discusses overall budget levels for employee expenses and explains NSP’s progress in improving employee expense reporting and compliance with the employee expense policy. This would also include a discussion of NSP’s efforts to improve its performance on certain issues raised in this electric rate case such as providing a more complete business purpose and complying with NSP’s spending limits for recognition and gift expenses. NSP’s internal audit team will continue to review compliance with the company’s expense policy regarding such things as: 1) providing a business purpose for incurring expenses; 2) limiting meal expenses to \$65/day per person except in special circumstances approved by management; and 3) limiting business meals expenses to only instances where employees could not have been reasonably conducted their work during regular business hours. NSP’s direct testimony will include a summary of the findings of its internal audits. NSP will make the complete audit reports available to the OAG and the Department.	Gregory J. Robinson Exhibit___(GJR-1), Vol. 2A, Section VI-VIII, and Schedules 7-9 and 12-13 (Budgeting & Employee Expenses)
145	AIJ Report at Finding 556 and Exhibit 56, Schedule 1 (Feb. 22, 2012)	Employee Expenses: Provide EER Schedules in a manner that facilitates easier review and quantification of categories, NSP will provide electronic versions of the EER Schedules to the OAG and the Department. This will allow parties, for example, to more easily identify the number of meal expenses over \$65/per person.	Vol. 3 Section IV, Tab 2 (Minn. Stat. § 216B.16, subd. 17: Travel, Entertainment & Related Employee Expenses) and live excel files sent to Department and OAG.
146	AIJ Report at Finding 556 and Exhibit 56, Schedule 1 (Feb. 22, 2012)	NSP commits to provide updates to the OAG and Department of changes NSP makes to its employee expense policies, employee expense reporting systems, or other changes that will affect NSP’s future reporting under Minn. Stat. § 216B.16, subd. 17.	Gregory J. Robinson Exhibit___(GJR-1), Vol. 2A, Section VI and Schedule 8 (Budgeting & Employee Expenses)
147	AIJ Report at Finding 556 and Exhibit 56, Schedule 1 (Feb. 22, 2012)	NSP commits to meeting with the OAG prior to the filing of future rate cases so the parties can discuss how to streamline regulatory review of employee expenses.	In October 2025, the Company offered to meet with the OAG and stated that the Company intended to report employee expenses in same manner as in previous cases; OAG responded that if so, no meeting was needed.
148	AIJ Report at Finding 557 (Feb. 22, 2012)	The OAG requested that, in its next rate case, the Company include a report of the total compensation for employees engaged in lobbying, with an explanation of the costs included and excluded in the rate request. The Company has agreed to do so and the OAG requested that the Commission’s order include this requirement.	Gregory J. Robinson Exhibit___(GJR-1), Vol. 2A, Section X (Budgeting & Employee Expenses); Vol. III, Section IV, Tab 3 (Employee Compensation for Lobbying Activities)
149	Findings of Fact, Conclusions, and Order at Order Point 20 (May 14, 2012)	In all future rate cases, the Company shall file its sales forecast 30 days in advance of its general rate case filing.	Forecasting data was pre-filed on September 26, 2025 in Docket No. G002/GR-25-356.
150	<b>AI-10-690; G002/GR-10-971</b>	<b>In the Matter of Northern States Power Company’s Cost Allocation Procedures and General Allocator and 2010 Electric Rate Case</b>	
151	Order Requiring Change in General Allocator and Requiring Filings (Mar. 15, 2011)	In the course of the stakeholder discussions required under the October 2009 order, the Company and the OES agreed that the Company would begin rounding final allocators to the fourth decimal place – instead of the second, as it had in the past – and that it would not do any rounding of the numbers used in calculating those final numbers.	Nicole L. Doyle, Exhibit___(NLD-1), Vol. 2C; Section ILC (Cost Assignment and Allocation Principles)
152	Erratum Notice (Mar. 21, 2011)	The Company shall change the formula for the general allocator and for all allocators in which it uses number of employees to substitute Allocated Labor Hours with Overtime in place of Number of Employees.	Nicole L. Doyle, Exhibit___(NLD-1), Vol. 2C; Section ILC.1 and Schedule 4(a) (Cost Assignment and Allocation Principles)

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	Requirement	Description	Location in Application
153	<b>E002/GR-12-961</b>	<b>In the Matter of the Application of Northern States Power Company for Authority to Increase Rates for Electric Service in Minnesota (2012 Electric Rate Case)</b>	
154	Findings of Fact, Conclusions, and Order at Order Point 29 (Sept. 3, 2013)	AIP Refund Mechanism: 29. Xcel shall retain its existing refund mechanism, which provides customer refunds in the event that the incentive compensation payouts are lower than the test-year level approved in rates.	Tamra Newman, Exhibit___(TN-1), Vol. 2B, Section III.B (Employee Compensation and Benefits)
155	Heur Rebuttal Testimony at 20 (Mar. 25, 2013)	Cancelled Projects. In future rate cases, the Company commits to identify cancelled or abandoned capital projects and related impacts on test year costs to the extent such cancellations are known at the time of filing its direct testimony.	As of the date of this filing, no projects included in the 2026 test year have been cancelled.
156	Heur Rebuttal Testimony at 20 (Mar. 25, 2013)	Financial Labeling: All of the numbers in the rate case (initial filing and responses to information requests) should be clearly and consistently labeled in future rate cases, with focus on financial and not legal entities. The Company will make best efforts to label each amount as: -Xcel Energy Services Inc. Definition: Service Company providing services across all Xcel Energy Inc. operating companies; -NSP System Definition: The integrated electric production and transmission system owned and operated by NSPM (in Minnesota, North Dakota, South Dakota) and Northern States Power Company-Wisconsin (in Wisconsin and Michigan) -NSP-Minnesota; or NSPM Definition: Total Company (electric and natural gas utilities) -NSPM Electric Definition: Total Company (electric utility only) -State of Minnesota Electric Jurisdiction Definition: NSPM allocated to the electric utility and Minnesota jurisdiction. Individual test year components and adjustments will be stated net of Interchange Agreement billings to NSPW.	Benjamin C. Halama, Exhibit___(BCH-1), Vol. 2A, Schedule 5 (Revenue Requirements). In all rate case filing documents, including witness Direct Testimony and Schedules, the Company has made its best efforts to accurately label or otherwise identify all financial information as appropriate for the gas jurisdiction.
157	<b>E002/GR-13-868</b>	<b>In the Matter of the Application of Northern States Power Company for Authority to Increase Rates for Electric Service in Minnesota (2013 Electric Rate Case)</b>	
158	Findings of Fact, Conclusions, and Order at Order Point 28 (May 8, 2015)	Aviation. The Commission adopts ALJ Finding 564 modified to read as follows: The Commission orders the Company in future rate cases seeking recovery of corporate aviation to provide more detailed, accurate records of the actual business purpose for flights that are scheduled, rather than reducing all flights to a generic "code."	The Company is not seeking recovery of aviation costs in this case. See also Gregory J. Robinson, Exhibit___(GJR-1), Vol. 2A, Sections VI, VIII, and XI (Budgeting & Employee Expenses); Vol. 3, Section IV, Tab 2 (Minn. Stat. § 216B.16 subd. 17: Travel, Entertainment & Related Employee Expenses), Schedule 8 (Aviation); Vol. 4, Section VIII, Tab A3 (Aviation)
159	Findings of Fact, Conclusions, and Order at Order Point 29 (May 8, 2015)	AIP. The Company has complied with the filing requirements set in its last rate case (Docket No. E-002/GR-12-961) regarding its Annual Incentive Compensation Program and shall continue to provide similar information and documents in any future rate case in which it seeks rate recovery of incentive-compensation costs.	Tamra Newman, Exhibit___(TN-1), Vol. 2B, Section III.B and Schedule 4 (Employee Compensation and Benefits)
160	Order Reopening, Clarifying, and Supplementing May 8, 2015 Order at Order Point 12.a-c (Aug. 31, 2015)	In future rate cases, the Company shall: a. ensure internal consistency within its CCOSS and provide direct links to all inputs used in its model; b. include specific tabs within its CCOSS model that clearly identify all inputs (non-financial and financial) as well as all relationships between variables used in the cost model; c. link input sources to the financial data and non-financial data filed in the record so that any changes made in compliance are clearly and promptly reflected in the relevant compliance cost study; and	The CCOSS has been prepared consistent with the requirements noted and includes direct links to all inputs used in the model, worksheet tabs that identify all financial and non-financial inputs, and direct linkages for all calculations in the CCOSS model. See also Christopher J. Barthol, Exhibit___(CJB-1), Vol. 2C, Schedule 3 (Class Cost of Service Study); Vol. 3, Section II, Tab 6, Part C (Class Cost of Service Study)
161	Order Reopening, Clarifying, and Supplementing May 8, 2015 Order at Order Point 12.d (Aug. 31, 2015)	d. provide estimated rate and bill impacts for customer classes to affirm the methodology of apportioning revenue responsibility.	Michelle M. Terwilliger, Exhibit___(MMT-1), Vol. 2C, Schedules 6, 7, and 8 (Rate Design)
162	<b>G002/M-14-583</b>	<b>In the Matter of a Request by Northern States Power Company for Approval of New Area Surcharge Riders for the Cities of Barnesville, Holdingford, and Pillager</b>	
163	Order Approving Surcharges and Requiring Compliance Filings at Order Point 1 (Oct. 31, 2014)	For Barnesville, the surcharge as proposed by the Company is approved, but with a \$1 per month reduction to the residential surcharge, and any of the gas costs (demand and commodity) from the Greater Minnesota Transmission agreement that are not recovered by the surcharge cannot be recovered in a rate case or any other docket for the 15 year term of the agreements (November 1, 2014 – October 31, 2029).	Benjamin C. Halama, Exhibit___(BCH-1), Vol. 2A, Section VII.B.6 and Schedules 11 and 12 (Revenue Requirements); Vol. 4, Section VIII Adjustments, Tab A17 (New Area Surcharge)
164	Order Approving Surcharges and Requiring Compliance Filings at Order Point 2 (Oct. 31, 2014)	For Holdingford, the surcharge as proposed by the Company is approved. Any of the gas costs (demand and commodity) from the Greater Minnesota Gas agreement that are not recovered by the surcharge cannot be recovered in a rate case or any other docket for the 15 year term of the agreements (November 1, 2014 – October 31, 2029).	Benjamin C. Halama, Exhibit___(BCH-1), Vol. 2A, Section VII.B.6 and Schedules 11 and 12 (Revenue Requirements); Vol. 4, Section VIII Adjustments, Tab A17 (New Area Surcharge)

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	Requirement	Description	Location in Application
165	<b>E002/AI-17-577</b>	<b>In the Matter of Xcel Energy's Petition for Approval of Affiliated Interest Agreements</b>	
166	Order Approving Affiliated Interest Agreements at Order Points 2 and 3 (June 12, 2018)	The difference between Employee Ratio and Allocated Labor Hours with Overtime allocation methods will be adjusted for in future rate-recovery proceedings, in which Xcel will have the burden to show that all cost allocations are consistent with past Commission orders.	Nicole L. Doyle, Exhibit___(NLD-1), Vol. 2C, Section II.C.1 and Schedule 5(a) and 5(b) (Cost Allocation Assignment and Allocations)
167	<b>G002/M-18-692</b>	<b>In the Matter of the Petition of Northern States Power Company, d/b/a Xcel Energy, for Approval of a Gas Utility Infrastructure Cost Rider True-Up Report for 2018, the Forecasted 2019 Revenue Requirements, and Revised Adjustment Factors</b>	
168	Order Authorizing Rider Recovery with Modifications at Order Point 3 (Jan. 9, 2020).	Xcel shall not apply prorated accumulated deferred income tax (ADIT) to rate base when it is not required by the Internal Revenue Service for normalization purposes.	Benjamin C. Halama, Exhibit___(BCH-1), Vol. 2A, Section VII.E.13 (Revenue Requirements). Vol. 4, Section VIII Adjustments, Tab A24 (ADIT Prorate for IRS)
169	<b>E,G999/CI-20-492; G002/M-20-716</b>	<b>In the Matter of a Proposal by Xcel Energy for Authorization to Recover Costs for Investments that May Assist in Minnesota's Economic Recovery from the COVID-19 Pandemic</b>	
170	Order Determining that Proposals Have the Potential to be Consistent with COVID-19 Economic Recovery at Order Point 2 (Mar. 12, 2021)	Xcel shall track investment spending for the acceleration of the projects separately from base rates, with clear delineation between portions that are included in base rates and those that are incremental to base rates.	Alicia E. Berger, Exhibit___(AEB-1), Vol. 2B, Section V (Gas Operations)
171	Order Accepting Economic-Recovery Investment Reports, Requiring Filings, and Encouraging Advancement of Diversity Goals at Order Point 2 (Mar. 16, 2021).	Utilities shall track investments separately from base rates to ensure transparency of the recovery process.	Alicia E. Berger, Exhibit___(AEB-1), Vol. 2B, Section V (Gas Operations)
172	<b>G002/M-14-336</b>	<b>In the Matter of the Petition of Northern States Power Company for Approval of a Gas Utility Infrastructure Cost Rider</b>	
173	Order Approving Rider with Modifications at Order Point 4 (Jan. 27, 2015)	In the initial filing in its next natural-gas rate case, Xcel shall submit detailed schedules, any necessary supporting documentation, and an explanation of all O&M costs that were being recovered in the rider and are now included in the test year for recovery in base rates.	Alicia E. Berger, Exhibit___(AEB-1), Vol. 2B, Sections II.A.1 and IV.A (Gas Operations); Benjamin C. Halama, Exhibit___(BCH-1), Vol. 2A, Sections VII.D.12 and VIII.A.1 (Revenue Requirements); Vol. 4, Section VIII Adjustments, Tab A23 (Rider: GUIC)
174	<b>G002/GR-23-413</b>	<b>In the Matter of the Petition of Northern States Power Company for Application for Authority to Increase Rates for Natural Gas Service (2024 Gas Rate Case)</b>	
175	Settlement Agreement at Section III(E)(June 26, 2024)	<p>[T]he Company agrees to prepare one CGOSS for its next Minnesota natural gas rate case that incorporates the five following recommendations included in the Direct Testimony of Department witness Danielle D. Winner. In doing so, the Settling Parties agree that no Settling Party is obligated to support or endorse any of these methodologies, and each Settling Party may take any positions it chooses with respect to the validity of those methodologies.</p> <ul style="list-style-type: none"> <li>• 1: Use the Premise allocator developed in response to DOC IR 703 to allocate the customer component of distribution mains costs (FERC Account 376);</li> <li>• 2: Use the Service allocator developed in response to DOC IR 702 to allocate service costs (FERC Account 380);</li> <li>• 3: Use the class weights developed for DOC IR 706 to allocate costs for the CIP Expenses sub-account of FERC Account 908;</li> <li>• 4: Use the demand adjustment developed for the Company's response to DOC IR 908 for the Minimum System Study demand adjustment; and</li> <li>• 5: Directly assign costs to the appropriate customer classes, as found in the Company's response to DOC IR 711 in this proceeding.</li> </ul>	Christopher J. Barthol, Exhibit ___(CJB-1), Vol. 2C, Section II (Class Cost of Service Study)
176	Settlement Agreement at Section III(E)(June 26, 2024)	The Company further agrees to prepare one CGOSS in its next Minnesota natural gas rate case that uses two-inch plastic mains in the minimum system study following the recommendation in the Direct Testimony of SRA witness Jamie Tosches. The Settling Parties agree, however, that none of the Settling Parties are obligated to support or endorse the methodologies in such study, and each Settling Party may take any positions it chooses with respect to the validity of those methodologies.	Christopher J. Barthol, Exhibit ___(CJB-1), Vol. 2C, Section II (Class Cost of Service Study)