



414 Nicollet Mall
Minneapolis, Minnesota 55401

October 3, 2018

–Via Electronic Filing–

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

RE: PETITION FOR APPROVAL OF RULE VARIANCE
KANSAS PROPERTY TAX FOR 2019-2021
DOCKET NO. G002/M-18-____

Dear Mr. Wolf:

Northern States Power Company, doing business as Xcel Energy, submits to the Minnesota Public Utilities Commission this Petition for approval of a three-year variance to the Purchased Gas Adjustment (PGA) Rules to allow recovery of a storage-related cost of natural gas – specifically, the 2019-2021 property tax on the Company's natural gas for use for its retail natural gas customers stored in the state of Kansas – through the PGA.

We have electronically filed this document with the Commission, and copies have been served on the parties on the attached service list. Please contact me at (612) 330-7681 or lisa.r.peterson@xcelenergy.com or Jennifer Roesler at (612) 330-1925 jennifer.roesler@xcelenergy.com if you have any questions regarding this filing.

Sincerely,

/s/

LISA PETERSON
MANAGER, REGULATORY ANALYSIS

Enclosures
c: Service List

STATE OF MINNESOTA
BEFORE THE
MINNESOTA PUBLIC UTILITIES COMMISSION

| | |
|-------------------|--------------|
| Nancy Lange | Chair |
| Dan Lipschultz | Commissioner |
| Matthew Schuerger | Commissioner |
| Katie Sieben | Commissioner |
| John Tuma | Commissioner |

IN THE MATTER OF THE PETITION OF
NORTHERN STATES POWER COMPANY
FOR APPROVAL OF A RULE VARIANCE
TO INCLUDE THE 2019-2021 STATE OF
KANSAS STORAGE TAX IN THE
PURCHASED GAS ADJUSTMENT

DOCKET NO. G002/M-18-____

PETITION

INTRODUCTION

Northern States Power Company, doing business as Xcel Energy, submits to the Minnesota Public Utilities Commission this Petition for approval of a three-year variance to the Purchased Gas Adjustment (PGA) Rules to allow recovery of a storage-related cost of natural gas – specifically, the 2019-2021 property tax on the Company’s natural gas for use for its retail natural gas customers stored in the state of Kansas – through the PGA. For the past several years, the Commission has granted the Company a one-year variance for recovery of these types of costs. The Commission limited the variance to one year to encourage the Company to evaluate other options as Kansas storage entitlements came up for renewal. The Company is requesting a three-year variance this year. As detailed below, there are storage entitlements up for renewal in 2019. After the 2019 renewals, however, the Company does not have any other entitlements up for renewal until 2022. Under the Company’s proposed three-year variance, the Company will have to file a variance (and demonstrate it has evaluated other options) before the next Kansas storage entitlements come up for renewal in 2022.

Natural gas storage plays a vital role in maintaining the reliability of supply needed to meet the demands of our customers – serving as “insurance” against unforeseen circumstances, such as the 2014 Trans-Canada pipeline issue that threatened natural gas supply for tens of thousands of people, natural disasters, or other occurrences that may affect the production, delivery, or availability of natural gas when it is needed.

Storage also plays a role in providing price stability for customers, as we store gas in summer months and withdraw for use in winter months as a response to fluctuating gas prices. Most often, gas storage plays a critical role ensuring service reliability as winter weather conditions change throughout the day. For example, we rely on storage to supplement our purchased gas supplies on days when temperatures are lower than forecasted (and thus demand is higher than forecasted). Storage flexibility is a critical tool for providing reliable service to our customers. Furthermore, given its strategic value and practical customer benefits, storage is a primary method we employ to reduce our exposure to supply and price risks associated with unforeseeable market conditions or events.

The Commission examined this issue in 2015 and varied its rules to allow recovery of the current year assessed Kansas natural gas storage tax, and for five years to allow amortized recovery of the 2009-2014 lump-sum assessed tax through the PGA – finding that by distinguishing the prospective and retrospective variance periods, the variances will not adversely affect the public interest.¹ In approving the variance for current year storage tax costs, the Commission found that denial would unreasonably burden ratepayers by temporarily disguising the true cost of their natural gas. The Commission also found that denial of the variance would discourage the Company from moderating price volatility with storage, which benefits customers. The Commission limited, however, the prospective recovery variance to one year to encourage the Company to evaluate the costs of other options as portions of its current storage entitlements came up for renewal.

Minn. Stat. § 216B.16, subd. 7 allows for recovery of “direct costs for natural gas delivered.”² Similarly, the Commission’s rules allow PGA recovery of costs associated with “gas supplies and supply-related services that are a function of the volume of gas taken,” as are transportation, commodity gas, and storage-related costs, such as storage injection and withdrawal.³ In fact, with the exception of the tax on natural gas stored on the Northern Natural Gas (Northern) system in Kansas, the costs of storage are included as a cost of gas from suppliers and included in the PGA.

This is only an issue because the Kansas storage charges are not part of a bundled service from our natural gas supplier. Specifically, Minn. R. 7825.2400, subd. 12 identifies several FERC accounts that are automatically incorporated by reference into the cost of purchased gas. Although the Commission’s rules contemplate PGA

¹ See ORDER VARYING MINN. R. PART 7825.2400 AND REQUIRING FILINGS, Docket No. G002/M-15-149 (October 21, 2015).

² Energy and emission control products cost adjustment.

³ Minn. R. 7825.2400, subp. 6d.

recovery of costs associated with natural gas service and storage, an accounting technicality requires the Kansas charges to be classified as a property tax, which is not one of the FERC accounts identified in the Rule.

In this Petition, we seek a variance to the Commission's PGA rules to allow the Company to continue to collect this storage cost from Minnesota customers by granting a three-year variance to Minn. R. 7825.2400, subp. 12 to allow inclusion of the 2019-2021 Kansas property tax expense as a component of the cost of gas supply. As mentioned above, we recently have requested one-year variances as we evaluated the costs of other options as portions of our storage entitlements came up for renewal. However, beyond 2019, we do not have any storage contracts up for renewal until the end of 2021 for summer 2022. Therefore, we are now requesting a three-year variance to the Purchased Gas Adjustment (PGA) Rules to allow recovery of the Kansas storage property taxes. As described below, we detailed the costs of the alternative gas storage facilities and determined that continuing the use of the Northern gas storage facilities remains, by far, the most economical option for our customers.

In this Petition, we describe why it is appropriate to recover this tax as part of the PGA, summarize our efforts to appeal the application of this tax to natural gas we hold in storage on the Northern system, and outline the costs we propose to include as a component of the cost of gas on customer bills.

I. SUMMARY OF FILING

Pursuant to Minn. R. 7829.1300, subp. 1, a one-paragraph summary of the filing accompanies this Petition.

II. SERVICE ON OTHER PARTIES

Pursuant to Minn. R. 7829.1300, subp. 2, the Company has served a copy of this petition on the Department of Commerce and the Office of the Attorney General – Antitrust and Utilities Division. A summary of the filing has been served on all parties on the Company's miscellaneous gas service list.

III. GENERAL FILING INFORMATION

Pursuant to Minn. R. 7829.1300, subp. 3, the Company provides the following information.

A. Name, Address, and Telephone Number of Utility

Northern States Power Company
414 Nicollet Mall
Minneapolis, MN 55401
(612) 330-5500

B. Name, Address, and Telephone Number of Utility Attorney

Mara K. Ascherman
Senior Attorney
Xcel Energy
414 Nicollet Mall, 401 8th Floor
Minneapolis, MN 55401
(612) 215-4605

C. Date of Filing and Date Modified Rates Take Effect

The date of this filing is October 3, 2018. The Company respectfully requests that the Commission approve a three-year variance to its rules as proposed by the Company. The Company proposes to implement recovery of 2019 tax amounts January 1, 2019 by collecting a portion monthly through the PGA, and will subsequently implement recovery of 2020 and 2021 tax amounts on January 1 of the respective years by collecting a portion monthly through the PGA.

D. Statute Controlling Schedule for Processing the Filing

The applicable statute is Minn. Stat. § 216B.16, subd. 7, which governs the recovery of costs through energy cost adjustment clauses. The proposed variance to Minn. R. 7825.2400, subp. 12 discussed in the Petition falls within the definition of a Miscellaneous Filing, under Minn. R. 7829.0100, subp. 11, because no determination of Xcel Energy's general revenue requirement is necessary. Minn. R. 7829.1400, subps. 1-4 permits comments in response to a miscellaneous filing within 30 days of filing, with reply comments 10 days thereafter.

E. Utility Employee Responsible for Filing

Lisa Peterson
Manager, Regulatory Analysis
Xcel Energy
414 Nicollet Mall, 401 7th Floor
Minneapolis, MN 55401
(612) 330-7681

IV. MISCELLANEOUS INFORMATION

Pursuant to Minn. R. 7829.0700, the Company requests that the following persons be placed on the Commission’s official service list for this proceeding:

Mara K. Ascheman
Senior Attorney
Xcel Energy
414 Nicollet Mall, 401 8th Floor
Minneapolis, MN 55401
mara.k.ascheman@xcelenergy.com

Carl Cronin
Regulatory Administrator
Xcel Energy
414 Nicollet Mall, 401 7th Floor
Minneapolis, MN 55401
regulatory.records@xcelenergy.com

Any information requests in this proceeding should be submitted to Carl Cronin at the Regulatory Records email address above.

V. DESCRIPTION AND PURPOSE OF FILING

The Company requests approval of a variance from Minn. R. 7825.2400, subp. 12, which specifies the FERC accounts automatically included in the “cost of purchased gas,” to allow recovery of the Kansas property tax on the Company’s natural gas stored in the state of Kansas through the PGA tariff provisions contained in the Company’s Natural Gas Rate Book.

A. Background

The State of Kansas has had a property tax on underground storage inventories for many years. The history of the application of the property tax to out-of-state public utilities is complex. Interstate pipelines began challenging the tax in the early 1990s with varying degrees of success. In the mid-2000s, we along with a large group of other utilities challenged the tax, and ultimately prevailed in a 2007 Kansas Supreme Court decision. During this time, we petitioned for and received variances from the Commission’s Rules and collected for the tax through the PGA – which we refunded to customers in 2007, upon the tax being overturned.⁴

In 2009, the Kansas legislature modified the enabling statute to allow collection of this inventory tax from public utilities based outside of Kansas.⁵ Similar to 2004, we and

⁴ Docket Nos. G002/M-05-534, G002/M-06-905, and G002/M-07-621.

⁵ K.S.A § 79-5a01.

several other utilities storing gas in a Northern underground storage facility challenged the application of the tax to out-of-state public utilities. Despite vigorously appealing the tax, in October 2014, the Supreme Court of the United States of America denied certiorari, resulting in assessment of the tax on out-of-state public utilities being upheld – marking the end of our available legal avenues to challenge the tax’s applicability to the Company.⁶ With our legal avenues fully exhausted, all tax amounts from the point of the 2009 statutory change to the present became due.

On February 6, 2015 we submitted a Petition seeking a variance to the Commission’s rules to prospectively, and retrospectively for 2009-2014, recover the tax through the PGA in Docket No. G002/M-15-149. The Commission approved our request in its October 21, 2015 Order, granting variances for lump sum recovery of the 2009-2014 tax amounts amortized over five years, and a one-year prospective variance for 2015 tax amounts. The Commission also required the Company to submit information regarding its storage contracts with Northern Natural Gas Company and its arrangements and agreement between its retail natural gas and electric generation operations, which it did November 20, 2015.

On May 3, 2016, we submitted a Petition for approval of a one-year variance to the PGA Rules in Docket No. G002/M-16-396. The Commission approved our Petition in its July 19, 2016 Order with the following conditions:

- *Granted Xcel a one-year variance to Minn. Rule 7825.2400, subp. 12 to allow recovery in the PGA of ad valorem taxes related to natural gas storage for retail natural gas operations.*
- *Directed Xcel to include the Kansas property tax as a separate line item in its monthly PGA.*
- *Required Xcel to list the Kansas property tax costs and revenues as separate line items in the Annual Automatic Adjustment report and PGA True-Up filings as well as in the Company’s Schedule C, Schedule D page 1 through 2 of 4 and page 4 of 4.*
- *Required Xcel to submit a report with its Annual Automatic Adjustment and True-Up report detailing the total amount paid to Kansas and collected from ratepayers during the gas year.*
- *Required Xcel, in its next request for a variance to Minn. Rule 7825.2400, subp. 2, to provide a discussion of the storage alternatives examined and its efforts to obtain the most cost-effective storage options.*

On June 28, 2017, we again submitted a Petition for approval of a one-year variance to the PGA Rules in Docket No. G002/M-17-510. The Commission approved our

⁶ *Missouri Gas Energy v. State of Kansas, Div. of Property Valuation*, 135 S.Ct. 151 (2014).

Petition on November 1, 2017 with the same conditions listed above.

On May 7, 2018, we submitted a Petition for approval of a one-year variance to the PGA Rules in Docket No. G002/M-18-323. The Commission approved our petition with the conditions listed above in its August 29, 2018 Order, clarifying that the variance is for the recovery of 2018 taxes and the variance expires with the recovery of the 2018 taxes. We include our discussion of the storage alternatives examined and efforts to obtain the most cost-effective storage options in this Petition in Section E below. The August 29, 2018 Kansas Tax Order also approved the Department's recommendation to "direct the Company to work with the Department to correct the Company's Annual Automatic Adjustment Report Attachment G narrative and table, prospectively, and in the pending 2017 AAA docket G999/AA-17-493." We worked with the Department and filed a correction to Kansas tax reporting in the 2017 AAA⁷ on June 18, 2018. The updated reporting was also incorporated into the 2018 AAA reporting in Docket No. G999/AA-18-374. We also provide a more detailed background and procedural history as Attachment A to this Petition.

B. The Tax on Storage Volumes is a Cost of Gas

Minn. Stat. § 216B.16, subd. 7 permits "automatic adjustment of charges for public utility service in direct relation to changes in... (2) direct costs for natural gas delivered." Similarly, Minn. R. 7825.2400, subd. 6d defines "commodity-delivered gas cost" as the "portion of the cost of purchased gas charged a distributing gas utility for its gas supplies and supply-related services... that is a function of the volume of gas taken." The Kansas tax fits this description.

The Kansas tax is based on the volume and prevailing market price of the natural gas we have held in storage to provide natural gas service to our retail customers. It is a direct cost of natural gas delivered, and is one component of the costs of purchased gas that we incur on behalf of our customers. Accordingly, it is reasonable for the Company to request recovery of this cost through the PGA. The reason for this Petition, and our request for a variance, is because of an accounting technicality. The State of Kansas classifies the charge as a property tax – and property taxes are not included in the identified FERC accounts eligible for automatic recovery through the PGA as specified in Minn. R. 7825.2400, subd. 12.

⁷ Correction to Attachment G-Kansas Tax, filed June 18, 2018 in Docket No. G999/AA-17-493.

1. *Storage Costs are a Legitimate Cost of Purchased Gas*

Since FERC Order 636 opened up the natural gas market to deregulation in 1992, storage can be used by industry participants for commercial reasons, rather than just to meet the operational requirements of the pipelines and needs of the utilities, as it was in the past. While this allows for the ability to store gas when prices are low and withdraw and sell it when prices are high, we use storage solely to mitigate reliability and price risks for our customers – and only charge customers the actual cost of the gas at the time it was put into storage.

As discussed earlier, natural gas storage plays a vital role in our resource acquisition strategy in maintaining a cost-effective and reliable supply of natural gas to meet the demands of our customers. This type of year-round reliability and price stability have become even more important as we and other utilities shift toward more natural gas-fired electric generation on our systems. Storage is a prudent natural gas resource strategy that provides benefits for our customers, and it is reasonable to include this cost in the PGA as a cost of natural gas service.

2. *Kansas Storage Charges are Volume- and Price-Based*

The Kansas storage charges are classified as a property tax. However, the State of Kansas determines the taxable value by calculating 33 percent of the retail natural gas service inventory's fair market value as of January 1 of each year. The tax, therefore, is based on the volume of gas held in storage and the prevailing market price of that gas at a point in time. This is specifically the type of natural gas service cost contemplated in Minnesota statute and the Commission's rules – and which lends itself to an annually-adjusted volumetric recovery mechanism like other components of the PGA.

Traditionally, property taxes are recovered in base rates; and gas costs, which are volume- and price-based are recovered through the PGA. As noted above, Minn. R. 7825.2400, subd. 12 specifies the FERC accounts that are designated for recovery through the PGA. According to FERC's Uniform System of Accounts, property taxes are recorded in Account 408.1, which is not among those specified.⁸ The volumetric and market price basis of the Kansas tax directly impacts the total "direct cost of natural gas delivered" of the gas we hold in underground storage on the Northern system, which is the standard for automatic recovery in Minn. Stat. §

⁸ Minn. R. 7825.2400, subp. 12 specifies allowable PGA expenses as those recorded in the following FERC accounts: 800, 801, 802, 803, 804, 804.1, 805, 808.1, 809.1, 810, 854 and 858.

216B.16, subd. 7. Thus, it is an accounting technicality that prevents the Company from automatically including these costs in its PGA, and for which we request this variance.

3. *The Commission has Specifically Approved Variances to the PGA Rules for Recovery of Storage Costs Previously*

As noted previously, the Commission approved variance requests for the Company to collect the Kansas tax through the PGA in 2005, 2006,⁹ 2015, 2016, 2017, and 2018. The Commission has also previously considered and granted PGA variances to recover other costs associated with storage that were not accounted for in gas-specific FERC Accounts. Specifically, in Docket No. G002/M-90-630, the Commission granted the Company a variance to include carrying charges on gas storage inventory volumes as a cost in its PGA. In that case, the Commission acknowledged its prior decisions finding that storage service is of benefit to Minnesota consumers by lowering costs and providing greater reliability and flexibility of gas supply – noting that it would, as a matter of policy, encourage well-designed programs that provide incentives for use of storage.¹⁰

In its Order, the Commission found that carrying costs associated with gas storage inventories are a direct cost of providing natural gas, which it then had discretion to allow recovery either through rates or the PGA. It concluded that allowing recovery through the PGA was within the statutory intent of the PGA – and determined that timely recovery through the PGA, rather than base rates, would incent the Company to maintain an appropriate reliance on storage services on behalf of its customers. They also determined that PGA recovery was appropriate because carrying costs included in the unbundled cost of gas from a supplier who combines gas sales and storage functions would be recovered in the PGA, so it would be appropriate to recover separate carrying charges on gas storage inventories in the same manner.

These circumstances apply in the case of the Kansas tax on storage inventories. Natural gas storage continues to be in the public interest. The Kansas tax on gas inventory volumes is a direct cost of gas, and would be “automatically” included in PGA recovery if natural gas sales and storage were a bundled service from a gas supplier. Finally, timely recovery of prudently-incurred direct costs of gas sends appropriate price signals to customers, affords the Company an appropriate incentive to continue to utilize storage as part of its natural gas resource acquisition strategy,

⁹ We filed a Petition requesting the extension of the variance pending in 2007 that we withdrew upon prevailing in our legal challenge of the tax’s application to the Company.

¹⁰ Order at 4 (April 4, 1991).

and provides the Company with timely recovery of prudently-incurred direct costs of gas delivered as contemplated in statute.

C. The Requested Variance is in the Public Interest

We request that the Commission approve a three-year variance to Minn. R. 7825.2400, subp. 12, which specifies a set of FERC accounts that traditionally defines the “cost of purchased gas,” to allow for PGA recovery of the 2019-2021 Kansas tax from our customers. Specifically, we request the Commission to allow ongoing recovery of the annual costs beginning with January 2019 on a monthly basis through the PGA for a three-year variance period.

In this section, we discuss how our request meets the Commission’s requirements for a variance, and in Section D, we discuss the 2019 tax amounts and estimated customer impacts, and outline the mechanics of our current PGA recovery of the Kansas property tax amounts that we propose to continue. As previously mentioned, we provide an analysis and discussion of storage alternatives examined in Section E of this filing as required by the Commission’s August 29, 2018 Order in our 2018 filing for a one-year variance to PGA Rules.¹¹

Minn. R. 7829.3200 provides that the Commission may grant a variance to its rules if it finds:

- Enforcement of the rule would impose an excessive burden upon the applicant or others affected by the rule,
- Granting the variance would not adversely affect the public interest, and
- Granting the variance would not conflict with standards imposed by law.

Our request meets these standards, as discussed below.

1. Enforcement of the Rule Would Impose an Excessive Burden on the Company

Not allowing the Company recovery of the Kansas property tax through the PGA would impose an excessive burden on the Company. The tax is a prudently-incurred cost that is directly-related to securing a prudent natural gas supply portfolio, which is necessary to provide reliable and cost-effective natural gas service to our customers.¹² To require the Company to absorb this cost until it can be included in base rates

¹¹ See ORDER, Docket No. G002/M-18-323 (August 29, 2018).

¹² The portfolio is annually reviewed and approved by the Commission pursuant to Minn. R. 7825.2910, subp. 2.

would unfairly penalize the Company for a direct cost of gas over which the Company has no control.

The purpose of the previous one-year variances was to encourage the Company to consider storage entitlement alternatives as its Kansas storage entitlements came up for renewal. The Company does not have any additional renewals until after the three-year variance period ends. Thus, not allowing a three-year variance would require the Company to make three separate variance requests, which would subsequently have to be reviewed by the Commission, the Department of Commerce, and any other stakeholder who decide to engage in this docket, but without the essential purpose behind the original one-year variance.

2. *Granting the Variance would not Adversely Affect the Public Interest*

Granting the variance would encourage the Company to continue to use storage as a part of its natural gas resource acquisition strategy – providing customers price stability and a hedge against the risk of supply disruptions from unforeseen circumstances. Additionally, granting the variance to recover the costs through the PGA would not adversely affect the public interest, since the tax is a direct cost for natural gas delivered; it is in the public interest for customers to pay the actual costs associated with purchased gas, as such prices promote efficient use of natural gas. Finally, granting the variance for three years will not adversely affect the public interest after 2019 since the Company will not have any storage entitlements coming up for renewal until 2022 that can be considered as an alternative.

3. *Granting the Variance would not Conflict with Standards Imposed by Law*

Granting the variance is not in conflict with standards imposed by law. Minn. Stat. § 216B.16, subd. 7 allows for recovery of “the direct cost of natural gas delivered.” As we have demonstrated, the Kansas tax is based on the volume of gas held in storage for customers and the prevailing market price of that gas, making it a direct cost of gas for which the costs are appropriately recovered through the PGA. In addition, Minn. R. 7825.2400, subp. 12, provides that the “cost of purchased gas” includes “the normal and ordinary cost of injection and withdrawal of gas from storage...” While the tax is not a direct cost of injection or withdrawal and thus does not explicitly fall within the language of the rule, the rule clearly contemplates gas storage costs. Further, as we have discussed, the Commission has previously considered and granted PGA recovery of this specific Kansas tax and other storage-related costs in the past. We are not aware of any other legal standard that precludes the Commission from approving this variance at this time.

D. Proposed Recovery

As we have discussed, the costs we have incurred for storage of natural gas associated with the provision of retail natural gas service held in Kansas on the Northern system is a prudently incurred cost of gas. In this section, we outline the method of PGA recovery and estimated customer impacts of our proposed recovery of 2019 tax amounts.

1. 2019 Tax Amounts

We maintain natural gas storage for two purposes – each of which operate under separate agreements allowing each entity to maintain its own inventory and injection and withdrawal capacity, and facilitating separate tracking by entity:¹³ (1) provision of natural gas service to retail residential and business customers; and (2) natural gas supplies for our natural gas-fueled electric generating units. Only the Company's natural gas stored for provision of natural gas service to retail customers is subject to the ad valorem tax.

The Company is billed for the tax annually in December, based on the value of the gas held in storage for the provision of retail natural gas service on January 1 of the year. We receive an initial notice of value from the State based on the gross natural gas stored, which is communicated to the State of Kansas by Northern. In response, we submit the amount of natural gas supplies held in storage for our natural gas-fueled electric generating units, which is not subject to the ad valorem tax. We then receive the final notice of value from the State of Kansas, which values only the Company's natural gas stored for provision of natural gas service to retail customers. We provide the initial notice (Attachment B to this Petition) and the amended notice (Attachment C to this Petition).

We use the prior year's actual tax amount as proxy for the current year in the PGA, and true-up to the actual expense once we receive the storage tax bill. For purposes of this variance request, we illustrate the 2019 tax level using the information we currently have available: the 2018 valuations and the 2017 effective tax rate. The 2017 effective tax rate (13.68 percent) is the ratio of tax paid for 2017 (\$813,259) divided by the 2017 valuations (\$5,946,702). For this petition, we estimate the 2019 tax by multiplying the 2018 valuations of \$5,150,843 by the 2017 tax rate of 13.68 percent. The result is a total of \$704,418.61 for the total NSPM Company. The Minnesota

¹³ The two agreements operate under an administrative agreement that affords each operation full access to the combined withdrawal and injection rights of the consolidated storage contracts when not fully used by the other operation, providing benefits to our operations and customers.

share is estimated at approximately \$604,664. For reference, we provide the 2017 invoices as Attachment D. We also include the amended tax valuation notice for 2018 that shows the 2018 assessed value of \$5,150,843 as Attachment C. Starting in January 2019, the 2019 Kansas tax level will be estimated in the PGA using actual Kansas tax invoice totals, which we anticipate receiving in November or December 2018.

We note that the amount of natural gas we have held in storage has been relatively consistent for the last several years, so if natural gas prices remain reasonably flat, we would expect to see a similar level of taxes on an annual basis. At this annual cost level, an average Minnesota residential customer using 868 therms would incur an additional annual cost of approximately \$0.72, or \$0.06 per month. We describe below how we will allocate the total tax amount to the Minnesota and North Dakota jurisdictions in the following section.

2. *PGA Recovery Mechanics*

In the PGA, we will allocate the annual tax expense to the Minnesota and North Dakota jurisdictions and across all months by the forecasted volumetric sales to retail customers, as shown in the example we provide as Attachment E. The monthly cost will be added to the monthly PGA commodity cost. This is the method of allocation we are currently using to include the 2018 Kansas Tax expense in the PGA. As with the Company's other gas costs, any over- or under-recovery of the tax obligations will be captured through the annual PGA True-up factors, including any deviations between the estimated and actual billed tax amounts. In annual PGA True-ups, we will use the monthly expense amounts included in the PGA, along with the true-up to the actual billed tax amount.

To facilitate transparent review of our PGAs, we will continue to reflect the tax cost as a separate line item in our monthly PGA, Annual Automatic Adjustment of Charges (AAA), and annual PGA True-up filings. We note that our current variance allows for recovery of 2018 tax amounts, which is being implemented in the monthly PGAs throughout 2018 (plus a true-up to actual taxes). Therefore, after receiving Commission approval of this request, we propose to begin recovery of the 2019 tax amounts on January 1, 2019.

3. *2020 and 2021 Tax Amounts*

We propose to use the same methodology to estimate 2020 and 2021 taxes in the PGA. That is, we will use the prior year's actual tax amount as proxy for the current year in the PGA, and allocate across the months using the current sales forecast at

that time. Actual expenses will be trued-up once we receive the storage tax bill. We will similarly recover, upon Commission approval in this docket, the 2020 tax amounts starting on January 1, 2020; and the 2021 tax amounts starting on January 1, 2021. We will also continue to reflect the tax cost as a separate line item in our monthly PGA, Annual Automatic Adjustment of Charges (AAA), and annual PGA True-up filings.

E. Storage Alternatives

To ensure the most cost-effective storage service for our customers, we consider the following factors when evaluating service options: reservation costs (capacity & deliverability); transportation to our service area; flexibility of services, and whether storage & transportation capacity is available for purchase. In June 2018, a portion of our Northern storage portfolio was up for renewal, with service expiring in May 2019 (6,529,975 dekatherms (Dths) out of 12,585,000 Dths or roughly 52 percent). This storage capacity has a one-year notification provision for renewal. Accordingly, we have already renewed the contract after reviewing the analysis described below.

In general, interstate storage and transportation capacity continues to be fully subscribed (sold-out) near our service areas. Since supply and demand dynamics favor suppliers at this time, we are unable to demand discounts or other creative commercial arrangements from Northern regarding our Kansas storage contract entitlements. Northern can simply sell our capacity to another willing buyer at maximum rates if we do not want to pay those rates or demand special arrangements not required by Northern's tariff.

While more distant storage providers may offer available storage capacity, two factors militate against contracting for that more distant capacity. First, ANR Storage (ANRS) and Natural Gas Pipeline Company (NGPL) do not have storage capacity similar to Northern's available today, and ANR Pipeline (ANRP) does not offer a similar service. Further, the transportation capacity needed on upstream pipelines to move the gas from those storage fields to our service areas is typically fully subscribed. For example, ANRP's transportation facilities and ANR Storage, connected through Great Lakes Gas Transmission, would require expansion of their mainline facilities to provide more service to Northern interconnects and on to our service areas. Second, even if capacity were available, the cost of transporting the gas from a more distant storage field to our service areas through one or more additional pipelines would far exceed the cost of using Northern's storage including the associated Kansas tax obligation.

To illustrate this point, Table 1 below details a cost comparison using each company's

maximum tariff rates for our storage alternatives including the requisite transportation service to move to our service areas at the time the renewal decision was made. For purposes of this illustration, we ignored the additional cost of any expansions required by these transporters to create the capacity to serve us.

Table 1: Storage Alternatives Analysis

| | | | | | |
|-------------------|----------------|----------------------|-----------------|--------------|-------------------------------------|
| Capacity: | 6,529,975 | Dth | | | |
| Deliverability: | 113,259 | Dth/d | | | |
| | | | | | |
| Storage Provider: | Capacity Rate: | Deliverability Rate: | Transport Rate: | | |
| | \$/Dth/yr | \$/Dth/mth | \$/Dth/mth | | |
| NNG | \$ 0.35670 | \$ 1.71400 | \$ - | | No new transport necessary |
| NGPL | N/A | \$ 5.53000 | \$ 15.15300 | | New Transport to Service Area |
| ANRP | \$ 0.40000 | \$ 2.04000 | \$ 5.72900 | | Transport to VGT on ANRP |
| ANRS** | \$ 0.01325 | \$ 1.09240 | \$ 11.44200 | | Transport to Carlton on Great Lakes |
| | | | | | |
| Storage Provider: | Capacity Cost | Deliverability Cost | Transport Cost | Kansas Tax*: | Total Annual Cost: |
| NNG | \$ 2,329,242 | \$ 2,329,511 | \$ - | \$ 421,976 | \$ 5,080,729 |
| ANRP | \$ 2,611,990 | \$ 2,772,580 | \$ 3,244,304 | \$ - | \$ 8,628,874 |
| ANRS | \$ 1,038,266 | \$ 1,484,690 | \$ 6,479,547 | \$ - | \$ 9,002,503 |
| NGPL | \$ - | \$ 7,515,867 | \$ 8,581,068 | \$ - | \$ 16,096,935 |

*Kansas tax shown is the pro-rata allocation of the contracted volume.

**ANRS capacity rate is monthly.

Table 1 includes all tariff maximum reservation costs, and Kansas tax, for Northern and alternative storage options. ANRS and ANRP both have storage fields in Michigan. Both fields would require new transportation contracts to move the gas from the storage field to our customers. Therefore, while ANRS storage capacity and deliverability costs are lower than Northern’s, the much higher related transportation costs make those alternatives more expensive overall. Likewise, NGPL’s storage costs are competitive, but the additional transportation costs are much higher. All three alternative options are significantly more expensive for our customers when considering the total cost for storage service.

Finally, none of the available storage alternatives provide the “on-demand” capabilities of Northern’s Firm Deferred Delivery (FDD) storage service in our areas. FDD service allows for immediate withdrawal from and injections to storage in response to our customer’s needs providing greater reliability of service. Furthermore, during higher or lower loads than expected, this service provides significant cost savings to customers by avoiding imbalance costs, overrun penalties, and the need to buy higher-priced gas in the intra-day spot market. Use of alternative storage providers would prevent us from immediately adjusting our demands, since

we would be required to request changes using the industry-wide daily scheduling cycles on each pipeline providing transportation service. This would slow our response time to changing demand conditions making it more costly and difficult to ensure reliable service and potentially expose our customers to those higher imbalance costs and overrun penalties assessed by all our transporting pipelines.

Considering all factors, the lower reservation costs (including the pro-rata estimate of Kansas tax payment for the contract quantity being renewed, which in this case is \$421,976), the limited available connecting transportation capacity, and the loss of operational flexibility; renewal of the Northern storage entitlements remains the most cost effective and reliable option for our customers. The Company notes that we will not have storage entitlement on Northern expiring until 2022, and will evaluate all market conditions and options again at that time. Table 2 below shows the capacity, deliverability, and end/renewal dates of each contract with Northern.

Table 2: Future Storage Contracts

| <u>Contract</u> | <u>Capacity</u> | <u>Deliverability</u> | <u>End Date</u> | <u>Renewal Date</u> | <u>% of Portfolio</u> |
|------------------------|-------------------|-----------------------|-----------------|---------------------|-----------------------|
| 22337 | 155,000 | 2,689 | 5/31/2022 | 11/30/2021 | 1% |
| 22337 | 1,400,000 | 24,282 | 5/31/2023 | 11/30/2022 | 11% |
| 22337 | 6,529,975 | 113,259 | 5/31/2023 | 5/31/2022 | 52% |
| 112399 | 4,500,000 | 78,050 | 5/31/2027 | 11/30/2026 | 36% |
| Total Portfolio | 12,584,975 | 218,280 | | | 100% |

VI. EFFECT OF CHANGE UPON XCEL ENERGY REVENUE

There is no effect on the Company's revenue by granting this variance. The Company's tax expense would equally offset its increased natural gas sales revenue, leaving no net change.

CONCLUSION

Xcel Energy respectfully requests that the Commission grant a three-year variance to Minn. R. 7825.2400, subp. 12 to allow inclusion of 2019-2021 Kansas property tax expense as a component of the cost of gas supply.

Dated: October 3, 2018

Northern States Power Company

STATE OF MINNESOTA
BEFORE THE
MINNESOTA PUBLIC UTILITIES COMMISSION

| | |
|-------------------|--------------|
| Nancy Lange | Chair |
| Dan Lipschultz | Commissioner |
| Matthew Schuerger | Commissioner |
| Katie Sieben | Commissioner |
| John Tuma | Commissioner |

IN THE MATTER OF THE PETITION OF
NORTHERN STATES POWER COMPANY
FOR APPROVAL OF A RULE VARIANCE
TO INCLUDE THE 2019-2021 STATE OF
KANSAS STORAGE TAX IN THE
PURCHASED GAS ADJUSTMENT

DOCKET NO. G002/M-18-___

PETITION

SUMMARY OF FILING

Please take notice that on October 3, 2018 Northern States Power Company, doing business as Xcel Energy, filed with the Minnesota Public Utilities Commission a Petition for approval of a three-year variance from Minn. R. 7825.2400, subp. 12, to allow for recovery in the Purchased Gas Adjustment, 2019-2021 property taxes assessed on natural gas held in storage in the state of Kansas for purposes of providing retail natural gas service to customers, since the tax is a “direct cost of natural gas delivered” pursuant to Minn. Stat. § 216B.16, subd. 7.

Comprehensive Background and Procedural History

The State of Kansas has had a property tax on underground storage inventories for many years. Initially the tax was assessed against interstate natural gas pipelines that performed natural gas storage, transportation, and distribution services in the state. Prior to implementation of Federal Energy Regulatory Commission (FERC) restructuring of interstate gas pipeline services in Order No. 436 in the mid-1980s and Order No. 636 in the early 1990s, interstate gas pipelines like Northern provided a “bundled” merchant function and generally held title to all gas that it stored and transported through its pipeline system. At that time, the Kansas property tax was included in the cost of gas sold to Local Distribution Companies (LDC), such as the Company, by Northern. We then booked this cost as part of the delivered cost of gas to the appropriate PGA accounts and recovered that cost from retail customers through the PGA and annual PGA true-up.

During the time that the merchant function was bundled, the interstate pipelines challenged the Kansas property tax on underground storage inventories, and Orders in 1993 and 1997 affirmed that producers should issue refunds to the interstate pipelines for the tax (for gas sold from Oct-83 thru Jun-89). In the late 1990s, the interstate pipelines received refunds of the taxes collected by producers and started the refund process to the LDCs, with the Company refunding its customers in 2003.

However, beginning in the early 1990s, an outcome of FERC’s natural gas industry restructuring initiatives was that the Company was required to purchase its own gas supplies and transport these supplies on Northern (and other pipelines) under gas transportation service agreements. In addition, we contracted directly for storage services from Northern (and other service providers). Consequently, ownership of the gas in storage in Kansas shifted from Northern to LDCs such as the Company. With this change in ownership came the potential responsibility/cost for state taxes assessed on the natural gas. Starting in 1993, as an out-of-state LDC, we were exempt from property tax on our gas inventories stored in Kansas due to a general exemption contained in the Kansas Constitution.

Then in May 2004, the State of Kansas enacted legislation that taxed owners of natural gas commodities stored in Kansas for resale in other states, effectively removing the exemption that had historically applied to the Company and other out-of-state LDCs. We, along with a large group of other utilities, challenged the tax and eventually the issue was resolved in our favor by the Kansas Supreme Court on July 13, 2007. During the time that Kansas was assessing the tax, we petitioned for and

received variances from the Commission's Rules and collected for the tax through the PGA.¹ Specifically, in 2005 and 2006, the Commission found that strict enforcement of the definition of the "cost of gas" in Minn. R. 7825.2400, subd. 12 would prevent the Company from recovering tax payments to the State of Kansas on natural gas it held in storage in Kansas. At that time, we were appealing the application of the tax to the Company, so the Commission granted consecutive one-year variances from its Rules. Our appeal of the tax on the Company ultimately prevailed in a 2007 Kansas Supreme Court decision, and we refunded all amounts we had collected from our customers for the overturned tax on storage volumes in the fall of 2007.

In 2009, the Kansas legislature modified the enabling statute, noting it was carrying out what the 2004 legislature intended, to allow collection of this inventory tax from public utilities based outside of Kansas effective July 1, 2009.² Similar to 2004, we and six other utilities storing gas in a Northern underground storage facility challenged the application of the tax to out-of-state public utilities. We appealed first to the Court of Tax Appeals, then to the Kansas Supreme Court, and finally to the Supreme Court of the United States of America (SCOTUS). However, on October 6, 2014, SCOTUS denied certiorari, resulting in the tax being upheld – and marking the end of our available legal avenues to challenge the tax's applicability to the Company.³

The taxes applicable during the 2009-2014 period of appeals were legally deferred until all legal avenues were exhausted, so we did not seek cost recovery until we were certain the Company and its customers would incur the tax. With our legal avenues fully exhausted, all tax amounts from the point of the 2009 statutory change to the present became due. Starting in late October 2014, we began receiving invoices from Kansas counties for the 2009-2014 timeframe.

On February 6, 2015 we submitted a Petition seeking a variance to the Commission's rules to prospectively, and retrospectively for 2009-2014, recover the tax through the PGA in Docket No. G002/M-15-149. The Commission approved our request in its October 21, 2015 Order, granting variances for lump sum recovery of the 2009-2014 tax amounts amortized over five years, and a one-year prospective variance for 2015 tax amounts. The Commission also required the Company to submit information regarding its storage contracts with Northern Natural Gas Company and its arrangements and agreement between its retail natural gas and electric generation

¹ Docket Nos. G002/M-05-534, G002/M-06-905, and G002/M-07-621.

² K.S.A. § 79-5a01.

³ *Missouri Gas Energy v. State of Kansas, Div. of Property Valuation*, 135 S.Ct. 151 (2014).

operations, which it did November 20, 2015.

On May 3, 2016, we submitted a Petition for approval of a one-year variance to the PGA Rules in Docket No. G002/M-16-396. The Commission approved our Petition in its July 19, 2016 Order with the following conditions:

- *Granted Xcel a one-year variance to Minn. Rule 7825.2400, subp. 12 to allow recovery in the PGA of ad valorem taxes related to natural gas storage for retail natural gas operations.*
- *Directed Xcel to include the Kansas property tax as a separate line item in its monthly PGA.*
- *Required Xcel to list the Kansas property tax costs and revenues as separate line items in the Annual Automatic Adjustment report and PGA True-Up filings as well as in the Company's Schedule C, Schedule D page 1 through 2 of 4 and page 4 of 4.*
- *Required Xcel to submit a report with its Annual Automatic Adjustment and True-Up report detailing the total amount paid to Kansas and collected from ratepayers during the gas year.*
- *Required Xcel, in its next request for a variance to Minn. Rule 7825.2400, subp. 2, to provide a discussion of the storage alternatives examined and its efforts to obtain the most cost-effective storage options.*

On June 28, 2017, we submitted a Petition for approval of a one-year variance to the PGA Rules in Docket No. G002/M-17-510. The Commission approved our Petition in its November 1, 2017 Order with the same conditions listed above.

On May 7, 2018, we submitted a Petition for approval of a one-year variance to the PGA Rules in Docket No. G002/M-18-323. The Commission approved our petition in its August 29, 2018 Order clarifying that the variance is for 2018 taxes and the variance expires with the recovery of the 2018 taxes.

Division of Property Valuation
Docking State Office Building
915 Sw Harrison St.
Topeka, Ks 66612-1585



phone: 785-296-2365
fax: 785-296-2320
<http://www.ksrevenue.org/>

SAMUEL M. WILLIAMS, SECRETARY
David N. Harper, Director

JEFF COLYER, M.D., GOVERNOR

SG-NORTHERN STATES POWER CO-MINNESOTA
PAUL A SIMON
XCEL ENERGY
550 15TH ST
DENVER, CO 80202

Feb 20, 2018

PVD ID No. G4344

DIRECTOR'S 2018 UNIT VALUE
APPLICATION TO KANSAS:
ALLOCATION CALCULATION:

18,908,664

| | | | |
|-------------------------------------|------------|-------------------|------------------|
| Kansas Investment/System Investment | | | |
| 18,908,664 | 18,908,664 | Allocation Factor | 1.000000 |
| Director's Unit Value | | | 18,908,664 |
| Kansas Allocation Factor | | x | 1.000000 |
| Kansas Market Value | | x | 18,908,664 |
| Assessment Rate @33% | | | 0.330000 |
| KANSAS ASSESSED VALUE | | | 6,239,859 |

COMPANY INDICATORS:

COST APPROACH:

| | | | |
|--|--|--|------------|
| Book Original Cost | | | 0 |
| Book Original Cost Less Depreciation | | | 0 |
| Net Investment Adjusted for Obsolescence | | | 0 |
| Reproduction Cost Less Depreciation | | | 18,908,664 |

MARKET APPROACH:

| | | | |
|-----------------|--|--|---|
| Equity Residual | | | 0 |
| Stock and Debt | | | 0 |

INCOME APPROACH:

| | | | |
|--------------|--------|--------|---|
| Forecast NOI | 0 Rate | 0.0000 | 0 |
| Actual NOI | 0 Rate | 0.0000 | 0 |

An informal conference may be requested if there are any objections to the "Director's Unit Value" as stated on this "Notice" (K.S.A. 79-5a05). All conference requests must: (1) be within 15 days of this Notice, (2) be in writing, (3) be made to the Director, (4) state the objection/s. Any documentor written evidence to be presented at the conference must be submitted to this office no less than two (2) days prior to the conference.

This "Notice" constitutes the Director's final action to date.

Director

Division of Property Valuation
Docking State Office Building
915 Sw Harrison St.
Topeka, Ks 66612-1585



phone: 785-296-2365
fax: 785-296-2320
<http://www.ksrevenue.org/>

SAMUEL M. WILLIAMS, SECRETARY

JEFF COLYER, M.D., GOVERNOR

David N. Harper, Director

SG-NORTHERN STATES POWER CO-MINNESOTA
PAUL A SIMON
XCEL ENERGY
550 15TH ST
DENVER, CO 80202

Feb 20, 2018

RE: Account Number G4344

Dear Sir:

K.S.A. 795a01 defines your company as a public utility. Enclosed is the annual valuation determined by the Director of Property Valuation as required under K.S.A. 79-5a03.

The Director's 2018 Unit Value is determined by multiplying the amount of gas in Kansas by the price of gas. For companies with storage on the Panhandle and Southern Star systems, Property Valuation (PVD) was given an already allocated Kansas amount of gas for each for each company with storage on their systems. For companies with storage on the Northern Natural and Colorado Interstate Gas systems, PVD did the allocation of gas to Kansas. The allocation factor was the division of total Kansas gas storage by total system gas storage. This allocation factor was applied to the customer system balances as reported to PVD as of January 1, 2018. The price used for the valuation was the Plattes daily pipeline price for the first trading day of January 2018 less a \$0.02 withdrawal allowance. The calculated gas quantity multiplied by the appropriate pipeline price is the market value of the gas in Kansas.

If you have any questions about any of the processes used in the valuation of your company, you may request an informal conference under K.S.A. 79-5a05. All requirements for doing this are stated on the Notice of Value page. If you are disagreeing with the taxability or constitutionality issues only, you may choose to go directly to the Kansas Board of Tax Appeals.

K.S.A. 74-2438 states in part: An appeal may be taken to the State Board of Tax Appeals from any finding, ruling, order, decision or other final action on any case of the director of taxation or director of property valuation by any person aggrieved thereby. Notice of such appeal shall be filed with the secretary of the court within thirty (30) days after such finding, ruling, order, decision or other action on a case, and a copy served upon the director concerned. The court shall fix a time and a place for hearing said appeal, and shall notify the appellant or his attorney of record at least five (5) days prior to the date of said hearing.

The Kansas Board of Tax Appeals address phone and fax are: Eisenhower State Office Building, 10th Floor, Suite 1022, 700 SW. Harrison St. Topeka, Kansas, 66603, Phone (785)296-2388, Fax (785) 296-6690.

Appeal to the Board of Tax Appeals is a formal appeal and should not be undertaken lightly.

Sincerely,

David N. Harper
Director, Property Valuation
CC:Company File

STATE OF KANSAS

DIVISION OF PROPERTY VALUATION
 300 SW 29TH STREET
 PO BOX 3506
 TOPEKA, KS 66601-3506



DEPARTMENT OF REVENUE
 PHONE: 785-296-2365
 FAX: 785-296-2320
 www.ksrevenue.org

GOVERNOR, JEFF COLYER, M.D.
 SAMUEL M. WILLIAMS, SECRETARY

SG-NORTHERN STATES POWER CO-MINNESOTA
 PAUL A SIMON
 XCEL ENERGY
 550 15TH ST
 DENVER, CO 80202

Mar 14, 2018

Amended Notice

PVD ID No. G4344

DIRECTOR'S 2018 UNIT VALUE

15,608,614

APPLICATION TO KANSAS:

ALLOCATION CALCULATION:

| | | | | |
|-------------------------------------|------------|------------|-------------------|------------------|
| Kansas Investment/System Investment | 15,608,614 | 15,608,614 | Allocation Factor | 1.000000 |
| Director's Unit Value | | | | 15,608,614 |
| Kansas Allocation Factor | | | x | 1.000000 |
| Kansas Market Value | | | | 15,608,614 |
| Assessment Rate @33% | | | x | 0.330000 |
| KANSAS ASSESSED VALUE | | | | 5,150,843 |

COMPANY INDICATORS:

COST APPROACH:

| | | | | |
|--|--|--|--|------------|
| Book Original Cost | | | | 0 |
| Book Original Cost Less Depreciation | | | | 0 |
| Net Investment Adjusted for Obsolescence | | | | 0 |
| Reproduction Cost Less Depreciation | | | | 15,608,614 |

MARKET APPROACH:

| | | | | |
|-----------------|--|--|--|---|
| Equity Residual | | | | 0 |
| Stock and Debt | | | | 0 |

INCOME APPROACH:

| | | | | |
|--------------|--------|--------|--|---|
| Forecast NOI | 0 Rate | 0.0000 | | 0 |
| Actual NOI | 0 Rate | 0.0000 | | 0 |

I have considered the information presented at the hearing for your company and have made a review of the materials and testimony available to me. From this examination, I have concluded that the Director's Unit Value of your company is as shown above. This "Notice" constitutes the Director's final action to date.

I wish to extend a note of appreciation for the courteous manner in which your company was represented.

David A Harper

Director

STATE OF KANSAS

DIVISION OF PROPERTY VALUATION
300 SW 29TH STREET
PO BOX 3506
TOPEKA, KS 66601-3506



DEPARTMENT OF REVENUE
PHONE: 785-296-2365
FAX: 785-296-2320
www.ksrevenue.org

GOVERNOR, JEFF COLYER, M.D.
SAMUEL M. WILLIAMS, SECRETARY

SG-NORTHERN STATES POWER CO-MINNESOTA
PAUL A SIMON
XCEL ENERGY
550 15TH ST
DENVER, CO 80202

Mar 14, 2018

RE: Account Number G4344

Dear Sir:

Enclosed is an amended unit valuation notice of Kansas' Director of the Division of Property Valuation for the above-entitled company. The notice is the results of a written request for penalty abatement pursuant to K.S.A. 79-5a14 or an informal valuation conference scheduled and held at the request of the company pursuant to K.S.A. 79-5a05. The amended notice may or may not reflect a change from the original valuation.

The amended notice represents the written finding, ruling and order of the Director for the purposes of further appeal under K.S.A. 74-2438.

K.S.A. 74-2438 states in part:

An appeal may be taken to the Board of Tax Appeals from any finding, ruling, order, decision or other final action on any case of the director of taxation or director property valuation by any person aggrieved thereby. Notice of such appeal shall be filed with the secretary of the board within thirty (30) days after such finding, ruling, order, decision or other action on a case, and a copy served upon the director's concerned. The board shall fix a time and a place for hearing said appeal, and shall notify the appellant or his attorney of record at least five (5) days prior to the date of the hearing.

The Kansas Board of Tax Appeals address phone and fax are: Eisenhower State Office Building, 10th Floor, Suite 1022, 700 SW Harrison, Topeka, Kansas, 66603, Phone (785)296-2388, Fax (785)296-6690.

Sincerely,

A handwritten signature in cursive script that reads "David N. Harper".

David N. Harper
Director, Property Valuation
CC:Company File

12814

KINGMAN COUNTY REAL ESTATE TAX STATEMENT

2017

Date: 11/8/2017

Statement #: 50146
 Parcel #: 140DR4344
 Property Address:
 Deed Name:

CAMA #:

Levy: 121.02800

Tax Unit: 140 - DRESDEN

State Assessed Utilities

Owner ID #: NORT00017
 Owner Name: NORTHERN STATES POWER CO-MINNESOTA
 Owner Address: C/O MR PAUL A SIMON, XCEL ENERGY
 PO BOX 1979
 DENVER, CO - 80201-1979

| TAX SUMMARY | |
|-------------------|-------------------|
| First Half Tax: | 71,791.82 |
| Second Half Tax: | 71,791.82 |
| Total Tax: | 143,583.64 |

MAKE CHECKS PAYABLE TO:
 DONNA ROHLMAN, COUNTY TREASURER
 130 N SPRUCE ST
 KINGMAN, KS - 67068
 620-532-3461

If you would like a paid tax receipt, please include a request for one with your payment,
 Otherwise your check or money order will serve as your receipt.

| PROPERTY DESCRIPTION | | | | | | |
|--------------------------|--------|-------|------------|--------------|-----------|--|
| Subdivision: 999 Unknown | Block: | Lots: | Section: 0 | Township: 0 | Range: | |
| Legal: | | | | Total Acres: | Ag Acres: | |

| PROPERTY CLASS | ASSD RATE | ASSESSED VALUE | | VALUE CHANGE | % CHANGE | CURRENT TAX |
|--|-----------|----------------|--------------|--------------|----------|--------------------------------|
| | | PRIOR YEAR | CURRENT YEAR | | | |
| UG UTILITY- GAS | 100.0 | 771,338 | 1,186,367 | 415,029 | 53. | 143,583.64 |
| THE FIRST \$2,300 IN RESIDENTIAL ASSESSED VALUE IS EXEMPT FROM THE STATEWIDE USD GENERAL FUND MILL LEVY. | | | | | | Grand Total: 143,583.64 |

| SPECIAL ASSESSMENTS / NRA | | | |
|---------------------------|--|--|--|
| | | | |

| MILL LEVIES | PRIOR YEAR | CURRENT YEAR | % CHANGE |
|------------------------|------------------|------------------|-------------|
| State | 1.500000 | 1.500000 | 0.00 |
| County | 62.640000 | 70.093000 | 11.90 |
| DRESDEN TOWNSHIP | 9.330000 | 9.314000 | -0.17 |
| DRESDEN-RURAL CEMETERY | 3.565000 | 2.289000 | -35.79 |
| S.C. REGIONAL LIBRARY | 1.253000 | 1.253000 | 0.00 |
| USD 332 KINGMAN COUNTY | 36.157000 | 36.579000 | 1.17 |
| Grand Total: | 114.44500 | 121.02800 | 5.75 |

| TAX | PRIOR YEAR | CURRENT YEAR | \$ CHANGE | % CHANGE |
|------------------------|------------------|-------------------|------------------|--------------|
| State | 1,157.01 | 1,779.55 | 622.54 | 53.81 |
| County | 48,316.61 | 83,156.04 | 34,839.42 | 72.11 |
| DRESDEN TOWNSHIP | 7,196.58 | 11,049.82 | 3,853.24 | 53.54 |
| DRESDEN-RURAL CEMETERY | 2,749.82 | 2,715.59 | -34.23 | -1.24 |
| S.C. REGIONAL LIBRARY | 966.49 | 1,486.52 | 520.03 | 53.81 |
| USD 332 KINGMAN COUNTY | 27,889.27 | 43,396.12 | 15,506.85 | 55.60 |
| Grand Total: | 88,275.78 | 143,583.64 | 55,307.86 | 62.65 |

| REVENUE FROM PROPERTY TAX LEVIES | PRIOR YEAR | CURRENT YEAR | \$ CHANGE | % CHANGE |
|----------------------------------|---------------------|---------------------|-------------------|--------------|
| State | 18,262.72 | 19,061.86 | 799.14 | 4.38 |
| County | 762,446.62 | 890,443.55 | 127,996.94 | 16.79 |
| DRESDEN TOWNSHIP | 113,488.26 | 118,362.06 | 4,873.80 | 4.29 |
| DRESDEN-RURAL CEMETERY | 43,333.33 | 29,138.33 | -14,195.00 | -32.76 |
| S.C. REGIONAL LIBRARY | 15,250.29 | 15,923.01 | 672.71 | 4.41 |
| USD 332 KINGMAN COUNTY | 437,154.76 | 461,994.61 | 24,839.85 | 5.68 |
| Grand Total: | 1,389,935.98 | 1,534,923.42 | 144,987.44 | 10.43 |

IF TAXES ARE NOT PAID BY THE DUE DATE, INTEREST PER ANNUM IS CHARGED.

DETACH AND REMIT WITH PAYMENT
1st HALF / FULL PAYMENT COUPON - 2017
 FIRST HALF DUE: 12/20/2017

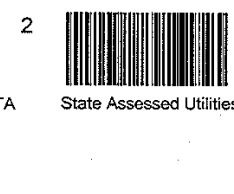
TAXPAYER ID #: NORT00017
 STATEMENT #: 50146
 Parcel #: 140DR4344
 NORTHERN STATES POWER CO-MINNESOTA
 C/O MR PAUL A SIMON, XCEL ENERGY
 PO BOX 1979
 DENVER, CO - 80201-1979



1ST HALF PAYMENT DUE 71,791.82

DETACH AND REMIT WITH PAYMENT
2nd HALF PAYMENT COUPON - 2017
 SECOND HALF DUE: 05/10/2018

TAXPAYER ID #: NORT00017
 STATEMENT #: 50146
 Parcel #: 140DR4344
 NORTHERN STATES POWER CO-MINNESOTA
 C/O MR PAUL A SIMON, XCEL ENERGY
 PO BOX 1979
 DENVER, CO - 80201-1979



2ND HALF PAYMENT DUE 71,791.82

12815

KINGMAN COUNTY REAL ESTATE TAX STATEMENT

2017

Date: 11/8/2017

Statement #: 50218
 Parcel #: 160RU4344
 Property Address: -
 Deed Name:

CAMA #: _____
 Levy: 137.57100

Tax Unit: 160 - RURAL
State Assessed Utilities

Owner ID #: NORT00017
 Owner Name: NORTHERN STATES POWER CO-MINNESOTA
 Owner Address: C/O MR PAUL A SIMON, XCEL ENERGY
 PO BOX 1979
 DENVER, CO - 80201-1979

| TAX SUMMARY | |
|-------------------|------------------|
| First Half Tax: | 15,543.81 |
| Second Half Tax: | 15,543.81 |
| Total Tax: | 31,087.62 |

MAKE CHECKS PAYABLE TO:
 DONNA ROHLMAN, COUNTY TREASURER
 130 N SPRUCE ST
 KINGMAN, KS - 67068
 620-532-3461

If you would like a paid tax receipt, please include a request for one with your payment,
 Otherwise your check or money order will serve as your receipt.

| PROPERTY DESCRIPTION | | | | | | |
|--------------------------|--------|-------|------------|-------------|--------------|-----------|
| Subdivision: 999 Unknown | Block: | Lots: | Section: 0 | Township: 0 | Range: | |
| Legal: | | | | | Total Acres: | Ag Acres: |

| PROPERTY CLASS | ASSD RATE | ASSESSED VALUE | | VALUE CHANGE | % CHANGE | CURRENT TAX |
|--|-----------|----------------|--------------|--------------|----------|-------------------------------|
| | | PRIOR YEAR | CURRENT YEAR | | | |
| UG UTILITY- GAS | 100.0 | 146,922 | 225,975 | 79,053 | 53. | 31,087.62 |
| THE FIRST \$2,300 IN RESIDENTIAL ASSESSED VALUE IS EXEMPT FROM THE STATEWIDE USD GENERAL FUND MILL LEVY. | | | | | | Grand Total: 31,087.62 |

| SPECIAL ASSESSMENTS / NRA | | | |
|---------------------------|--|--|--|
| | | | |

| MILL LEVIES | PRIOR YEAR | CURRENT YEAR | % CHANGE |
|------------------------|------------------|------------------|-------------|
| State | 1.500000 | 1.500000 | 0.00 |
| County | 62.640000 | 70.093000 | 11.90 |
| DRESDEN-RURAL CEMETERY | 3.565000 | 2.289000 | -35.79 |
| RURAL TOWNSHIP | 25.885000 | 25.857000 | -0.11 |
| S.C. REGIONAL LIBRARY | 1.253000 | 1.253000 | 0.00 |
| USD 332 KINGMAN COUNTY | 36.157000 | 36.579000 | 1.17 |
| Grand Total: | 131.00000 | 137.57100 | 5.02 |

| TAX | PRIOR YEAR | CURRENT YEAR | \$ CHANGE | % CHANGE |
|------------------------|------------------|------------------|------------------|--------------|
| State | 220.38 | 338.96 | 118.58 | 53.81 |
| County | 9,203.19 | 15,839.27 | 6,636.08 | 72.11 |
| DRESDEN-RURAL CEMETERY | 523.78 | 517.26 | -6.52 | -1.24 |
| RURAL TOWNSHIP | 3,803.08 | 5,843.04 | 2,039.96 | 53.64 |
| S.C. REGIONAL LIBRARY | 184.09 | 283.15 | 99.05 | 53.81 |
| USD 332 KINGMAN COUNTY | 5,312.26 | 8,265.94 | 2,953.68 | 55.60 |
| Grand Total: | 19,246.78 | 31,087.62 | 11,840.84 | 61.52 |

| REVENUE FROM PROPERTY TAX LEVIES | PRIOR YEAR | CURRENT YEAR | \$ CHANGE | % CHANGE |
|----------------------------------|-------------------|-------------------|--------------------|---------------|
| State | 10,659.17 | 5,300.84 | -5,358.33 | -50.27 |
| County | 445,002.44 | 247,490.68 | -197,511.76 | -44.38 |
| DRESDEN-RURAL CEMETERY | 25,290.01 | 8,125.14 | -17,164.87 | -67.87 |
| RURAL TOWNSHIP | 184,199.18 | 91,376.70 | -92,822.47 | -50.39 |
| S.C. REGIONAL LIBRARY | 8,900.81 | 4,427.97 | -4,472.84 | -50.25 |
| USD 332 KINGMAN COUNTY | 254,754.31 | 127,116.05 | -127,638.26 | -50.10 |
| Grand Total: | 928,805.92 | 483,837.38 | -444,968.54 | -47.91 |



IF TAXES ARE NOT PAID BY THE DUE DATE, INTEREST PER ANNUM IS CHARGED.

DETACH AND REMIT WITH PAYMENT

1st HALF / FULL PAYMENT COUPON - 2017
 FIRST HALF DUE: 12/20/2017

TAXPAYER ID #: NORT00017
 STATEMENT #: 50218
 Parcel #: 160RU4344

NORTHERN STATES POWER CO-MINNESOTA
 C/O MR PAUL A SIMON, XCEL ENERGY
 PO BOX 1979
 DENVER, CO - 80201-1979

1  State Assessed Utilities
 F 


1ST HALF PAYMENT DUE 15,543.81

DETACH AND REMIT WITH PAYMENT

2nd HALF PAYMENT COUPON - 2017
 SECOND HALF DUE: 05/10/2018

TAXPAYER ID #: NORT00017
 STATEMENT #: 50218
 Parcel #: 160RU4344

NORTHERN STATES POWER CO-MINNESOTA
 C/O MR PAUL A SIMON, XCEL ENERGY
 PO BOX 1979
 DENVER, CO - 80201-1979

2  State Assessed Utilities

2ND HALF PAYMENT DUE 15,543.81

PRATT COUNTY REAL ESTATE TAX STATEMENT

2017

Date: 11/29/2017

Statement #: 18472
 Parcel #: 201402
 Property Address:
 Deed Name:

CAMA #:
 Levy: 145.79000

Tax Unit: 122 - TOWNSHIP #12 USD382

State Assessed Utilities

Owner ID #: NORT00012
 Owner Name: NORTHERN STATES POWER CO MINNESOTA-SG
 C/O MR PAUL A SIMON
 Owner Address: 550 15TH ST
 DENVER, CO - 80202-4205

| TAX SUMMARY | |
|-------------------|-------------------|
| First Half Tax: | 90,598.28 |
| Second Half Tax: | 90,598.28 |
| Total Tax: | 181,196.56 |

MAKE CHECKS PAYABLE TO:
 Pratt County Treasurer, Amy Jones
 PO Box 905
 Pratt, KS - 67124
 620-672-4116

| PROPERTY DESCRIPTION | | | | | | |
|--|------------------|-----------------------|---------------------|---------------------|-----------------|--------------------------------|
| Subdivision: | Block: | Lots: | Section: | Township: | Range: | |
| Legal: | | | | | Total Acres: | Ag Acres: |
| PROPERTY CLASS | ASSD RATE | ASSESSED VALUE | | VALUE CHANGE | % CHANGE | CURRENT TAX |
| | | PRIOR YEAR | CURRENT YEAR | | | |
| UG UTILITY- GAS | 100.0 | 808,068 | 1,242,860 | 434,792 | 53. | 181,196.56 |
| THE FIRST \$2,300 IN RESIDENTIAL ASSESSED VALUE IS EXEMPT FROM THE STATEWIDE USD GENERAL FUND MILL LEVY. | | | | | | Grand Total: 181,196.56 |

| SPECIAL ASSESSMENTS / NRA | | | |
|---------------------------|--|--|--|
| | | | |

| MILL LEVIES | PRIOR YEAR | CURRENT YEAR | % CHANGE |
|---------------------------|------------------|------------------|--------------|
| State | 1.500000 | 1.500000 | 0.00 |
| County | 52.548000 | 52.546000 | 0.00 |
| Community College | 39.641000 | 39.413000 | -0.58 |
| School District | 30.916000 | 30.939000 | 0.07 |
| School District - General | 20.000000 | 20.000000 | 0.00 |
| Township | 1.451000 | 1.392000 | -4.07 |
| Grand Total: | 146.05600 | 145.79000 | -0.18 |

| TAX | PRIOR YEAR | CURRENT YEAR | \$ CHANGE | % CHANGE |
|---------------------------|-------------------|-------------------|------------------|--------------|
| State | 1,212.10 | 1,864.29 | 652.19 | 53.81 |
| County | 42,462.36 | 65,307.32 | 22,844.96 | 53.80 |
| Community College | 32,032.62 | 48,984.84 | 16,952.22 | 52.92 |
| School District | 24,982.23 | 38,452.85 | 13,470.62 | 53.92 |
| School District - General | 16,161.36 | 24,857.20 | 8,695.84 | 53.81 |
| Township | 1,172.51 | 1,730.06 | 557.55 | 47.55 |
| Grand Total: | 118,023.18 | 181,196.56 | 63,173.38 | 53.53 |

| REVENUE FROM PROPERTY TAX LEVIES | PRIOR YEAR | CURRENT YEAR | \$ CHANGE | % CHANGE |
|----------------------------------|---------------------|---------------------|-------------------|-------------|
| State | 44,624.08 | 46,933.56 | 2,309.48 | 5.18 |
| County | 1,563,301.38 | 1,644,222.85 | 80,921.48 | 5.18 |
| Community College | 1,179,241.50 | 1,233,160.90 | 53,919.40 | 4.57 |
| School District | 919,574.04 | 967,949.16 | 48,375.11 | 5.26 |
| School District - General | 576,795.44 | 607,619.49 | 30,824.05 | 5.34 |
| Township | 52,557.65 | 52,208.97 | -348.68 | -0.66 |
| SPECIAL ASSESSMENTS | 11,225.51 | 15,532.08 | 4,306.57 | 38.36 |
| Grand Total: | 4,347,319.60 | 4,567,627.01 | 220,307.41 | 5.07 |

IF TAXES ARE NOT PAID BY THE DUE DATE, INTEREST PER ANNUM IS CHARGED.

DETACH AND REMIT WITH PAYMENT
1st HALF / FULL PAYMENT COUPON - 2017
 FIRST HALF DUE: 12/20/2017

TAXPAYER ID #: NORT00012 1

STATEMENT #: 18472

Parcel #: 201402

NORTHERN STATES POWER CO MINNESOTA-SC State Assessed Utilities
 C/O MR PAUL A SIMON
 550 15TH ST
 DENVER, CO - 80202-4205

1ST HALF PAYMENT DUE 90,598.28

DETACH AND REMIT WITH PAYMENT
2nd HALF PAYMENT COUPON - 2017
 SECOND HALF DUE: 05/10/2018

TAXPAYER ID #: NORT00012 2

STATEMENT #: 18472

Parcel #: 201402

NORTHERN STATES POWER CO MINNESOTA-SC State Assessed Utilities
 C/O MR PAUL A SIMON
 550 15TH ST
 DENVER, CO - 80202-4205

2ND HALF PAYMENT DUE 90,598.28

PRATT COUNTY REAL ESTATE TAX STATEMENT

2017

Date: 11/29/2017

Statement #: 18514
 Parcel #: 5066
 Property Address: 0 -
 Deed Name:

CAMA #:
 Levy: 131.07800

Tax Unit: 61 - TOWNSHIP #6 USD332

State Assessed Utilities

Owner ID #: NORT00012
 Owner Name: NORTHERN STATES POWER CO MINNESOTA-SG
 C/O MR PAUL A SIMON
 Owner Address: 550 15TH ST
 DENVER, CO - 80202-4205

| TAX SUMMARY | |
|-------------------|-------------------|
| First Half Tax: | 71,985.16 |
| Second Half Tax: | 71,985.16 |
| Total Tax: | 143,970.32 |

MAKE CHECKS PAYABLE TO:
 Pratt County Treasurer, Amy Jones
 PO Box 905
 Pratt, KS - 67124
 620-672-4116

| PROPERTY DESCRIPTION | | | | | | |
|--|------------------|-----------------------|---------------------|---------------------|-----------------|--------------------------------|
| Subdivision: | Block: | Lots: | Section: | Township: | Range: | |
| Legal: | | | | Total Acres: | Ag Acres: | |
| PROPERTY CLASS | ASSD RATE | ASSESSED VALUE | | VALUE CHANGE | % CHANGE | CURRENT TAX |
| | | PRIOR YEAR | CURRENT YEAR | | | |
| UG UTILITY- GAS | 100.0 | 714,116 | 1,098,356 | 384,240 | 53. | 143,970.32 |
| THE FIRST \$2,300 IN RESIDENTIAL ASSESSED VALUE IS EXEMPT FROM THE STATEWIDE USD GENERAL FUND MILL LEVY. | | | | | | Grand Total: 143,970.32 |

| SPECIAL ASSESSMENTS / NRA | | | |
|---------------------------|--|--|--|
| | | | |

| MILL LEVIES | PRIOR YEAR | CURRENT YEAR | % CHANGE |
|---------------------------|------------------|------------------|-------------|
| State | 1.500000 | 1.500000 | 0.00 |
| County | 52.548000 | 52.546000 | 0.00 |
| Community College | 39.641000 | 39.413000 | -0.58 |
| School District | 16.157000 | 16.579000 | 2.61 |
| School District - General | 20.000000 | 20.000000 | 0.00 |
| Township | 1.035000 | 1.040000 | 0.48 |
| Grand Total: | 130.88100 | 131.07800 | 0.15 |

| TAX | PRIOR YEAR | CURRENT YEAR | \$ CHANGE | % CHANGE |
|---------------------------|------------------|-------------------|------------------|--------------|
| State | 1,071.17 | 1,647.53 | 576.36 | 53.81 |
| County | 37,525.38 | 57,714.22 | 20,188.85 | 53.80 |
| Community College | 28,308.27 | 43,289.51 | 14,981.24 | 52.92 |
| School District | 11,537.97 | 18,209.65 | 6,671.67 | 57.82 |
| School District - General | 14,282.32 | 21,967.12 | 7,684.80 | 53.81 |
| Township | 739.11 | 1,142.29 | 403.18 | 54.55 |
| Grand Total: | 93,464.22 | 143,970.32 | 50,506.10 | 54.04 |

| REVENUE FROM PROPERTY TAX LEVIES | PRIOR YEAR | CURRENT YEAR | \$ CHANGE | % CHANGE |
|----------------------------------|---------------------|---------------------|------------------|-------------|
| State | 25,588.98 | 26,389.03 | 800.05 | 3.13 |
| County | 896,434.08 | 924,431.54 | 27,997.45 | 3.12 |
| Community College | 676,247.09 | 693,378.63 | 17,131.54 | 2.53 |
| School District | 275,618.58 | 291,627.67 | 16,009.09 | 5.81 |
| School District - General | 340,428.39 | 351,052.06 | 10,623.68 | 3.12 |
| Township | 17,656.58 | 18,295.87 | 639.29 | 3.62 |
| SPECIAL ASSESSMENTS | 1,350.63 | 1,818.56 | 467.93 | 34.65 |
| Grand Total: | 2,233,324.33 | 2,306,993.36 | 73,669.03 | 3.30 |

IF TAXES ARE NOT PAID BY THE DUE DATE, INTEREST PER ANNUM IS CHARGED.

DETACH AND REMIT WITH PAYMENT
1st HALF / FULL PAYMENT COUPON - 2017
 FIRST HALF DUE: 12/20/2017

TAXPAYER ID #: NORT00012 1

STATEMENT #: 18514

Parcel #: 5066

NORTHERN STATES POWER CO MINNESOTA-SC State Assessed Utilities
 C/O MR PAUL A SIMON
 550 15TH ST
 DENVER, CO - 80202-4205

1ST HALF PAYMENT DUE 71,985.16

DETACH AND REMIT WITH PAYMENT
2nd HALF PAYMENT COUPON - 2017
 SECOND HALF DUE: 05/10/2018

TAXPAYER ID #: NORT00012 2

STATEMENT #: 18514

Parcel #: 5066

NORTHERN STATES POWER CO MINNESOTA-SC State Assessed Utilities
 C/O MR PAUL A SIMON
 550 15TH ST
 DENVER, CO - 80202-4205

2ND HALF PAYMENT DUE 71,985.16

PRATT COUNTY REAL ESTATE TAX STATEMENT

2017

Date: 11/29/2017

Statement #: 18515
 Parcel #: 5067
 Property Address: 0 -
 Deed Name:

CAMA #:

Levy: 145.43800

Tax Unit: 67 - TOWNSHIP #6 USD382

State Assessed Utilities

Owner ID #: NORT00012
 Owner Name: NORTHERN STATES POWER CO MINNESOTA-SG
 C/O MR PAUL A SIMON
 Owner Address: 550 15TH ST
 DENVER, CO - 80202-4205

| TAX SUMMARY | |
|-------------------|---------------|
| First Half Tax: | 259.46 |
| Second Half Tax: | 259.46 |
| Total Tax: | 518.92 |

MAKE CHECKS PAYABLE TO:
 Pratt County Treasurer, Amy Jones
 PO Box 905
 Pratt, KS - 67124
 620-672-4116

| PROPERTY DESCRIPTION | | | | | | |
|--|-----------|------------|--------------|--------------|-----------|----------------------------|
| Subdivision: | Block: | Lots: | Section: | Township: | Range: | |
| Legal: | | | | Total Acres: | Ag Acres: | |
| PROPERTY CLASS | ASSD RATE | PRIOR YEAR | CURRENT YEAR | VALUE CHANGE | % CHANGE | CURRENT TAX |
| UG UTILITY- GAS | 100.0 | 2,320 | 3,568 | 1,248 | 53. | 518.92 |
| THE FIRST \$2,300 IN RESIDENTIAL ASSESSED VALUE IS EXEMPT FROM THE STATEWIDE USD GENERAL FUND MILL LEVY. | | | | | | Grand Total: 518.92 |

| SPECIAL ASSESSMENTS / NRA | | | |
|---------------------------|--|--|--|
| | | | |

| MILL LEVIES | PRIOR YEAR | CURRENT YEAR | % CHANGE |
|---------------------------|------------------|------------------|--------------|
| State | 1.500000 | 1.500000 | 0.00 |
| County | 52.548000 | 52.546000 | 0.00 |
| Community College | 39.641000 | 39.413000 | -0.58 |
| School District | 30.916000 | 30.939000 | 0.07 |
| School District - General | 20.000000 | 20.000000 | 0.00 |
| Township | 1.035000 | 1.040000 | 0.48 |
| Grand Total: | 145.64000 | 145.43800 | -0.14 |

| TAX | PRIOR YEAR | CURRENT YEAR | \$ CHANGE | % CHANGE |
|---------------------------|---------------|---------------|---------------|--------------|
| State | 3.48 | 5.35 | 1.87 | 53.74 |
| County | 121.91 | 187.49 | 65.57 | 53.79 |
| Community College | 91.97 | 140.62 | 48.66 | 52.90 |
| School District | 71.72 | 110.39 | 38.67 | 53.92 |
| School District - General | 46.40 | 71.36 | 24.96 | 53.79 |
| Township | 2.40 | 3.71 | 1.31 | 54.58 |
| Grand Total: | 337.88 | 518.92 | 181.04 | 53.58 |

| REVENUE FROM PROPERTY TAX LEVIES | PRIOR YEAR | CURRENT YEAR | \$ CHANGE | % CHANGE |
|----------------------------------|---------------------|---------------------|-----------------|-------------|
| State | 12,092.89 | 12,134.09 | 41.20 | 0.34 |
| County | 423,648.10 | 425,098.21 | 1,450.11 | 0.34 |
| Community College | 319,565.20 | 318,817.08 | -748.13 | -0.23 |
| School District | 249,190.92 | 250,246.92 | 1,056.00 | 0.42 |
| School District - General | 157,006.29 | 157,529.20 | 522.91 | 0.33 |
| Township | 8,346.23 | 8,410.20 | 63.97 | 0.77 |
| SPECIAL ASSESSMENTS | 3,752.33 | 4,976.57 | 1,224.24 | 32.63 |
| Grand Total: | 1,173,601.96 | 1,177,212.27 | 3,610.31 | 0.31 |

IF TAXES ARE NOT PAID BY THE DUE DATE, INTEREST PER ANNUM IS CHARGED.

DETACH AND REMIT WITH PAYMENT
1st HALF / FULL PAYMENT COUPON - 2017
 FIRST HALF DUE: 12/20/2017

TAXPAYER ID #: NORT00012 1

STATEMENT #: 18515

Parcel #: 5067

NORTHERN STATES POWER CO MINNESOTA-SC State Assessed Utilities
 C/O MR PAUL A SIMON
 550 15TH ST
 DENVER, CO - 80202-4205

1ST HALF PAYMENT DUE 259.46

DETACH AND REMIT WITH PAYMENT
2nd HALF PAYMENT COUPON - 2017
 SECOND HALF DUE: 05/10/2018

TAXPAYER ID #: NORT00012 2

STATEMENT #: 18515

Parcel #: 5067

NORTHERN STATES POWER CO MINNESOTA-SC State Assessed Utilities
 C/O MR PAUL A SIMON
 550 15TH ST
 DENVER, CO - 80202-4205

2ND HALF PAYMENT DUE 259.46

PRATT COUNTY REAL ESTATE TAX STATEMENT

2017

Date: 11/29/2017

Statement #: 18516
 Parcel #: 5068
 Property Address: 0 -
 Deed Name:

CAMA #:
 Levy: 131.43000

Tax Unit: 121 - TOWNSHIP #12 USD332

State Assessed Utilities

Owner ID #: NORT00012
 Owner Name: NORTHERN STATES POWER CO MINNESOTA-SG
 C/O MR PAUL A SIMON
 Owner Address: 550 15TH ST
 DENVER, CO - 80202-4205

| TAX SUMMARY | |
|-------------------|------------------|
| First Half Tax: | 42,713.11 |
| Second Half Tax: | 42,713.11 |
| Total Tax: | 85,426.22 |

MAKE CHECKS PAYABLE TO:
 Pratt County Treasurer, Amy Jones
 PO Box 905
 Pratt, KS - 67124
 620-672-4116

| PROPERTY DESCRIPTION | | | | | | |
|----------------------|--------|-------|----------|--------------|-----------|--|
| Subdivision: | Block: | Lots: | Section: | Township: | Range: | |
| Legal: | | | | Total Acres: | Ag Acres: | |

| PROPERTY CLASS | ASSD RATE | ASSESSED VALUE | | VALUE CHANGE | % CHANGE | CURRENT TAX |
|--|-----------|----------------|--------------|--------------|----------|-------------------------------|
| | | PRIOR YEAR | CURRENT YEAR | | | |
| UG UTILITY- GAS | 100.0 | 422,593 | 649,975 | 227,382 | 53. | 85,426.22 |
| THE FIRST \$2,300 IN RESIDENTIAL ASSESSED VALUE IS EXEMPT FROM THE STATEWIDE USD GENERAL FUND MILL LEVY. | | | | | | Grand Total: 85,426.22 |

| SPECIAL ASSESSMENTS / NRA | | | | | | |
|---------------------------|--|--|--|--|--|--|
|---------------------------|--|--|--|--|--|--|

| MILL LEVIES | PRIOR YEAR | CURRENT YEAR | % CHANGE |
|---------------------------|------------------|------------------|-------------|
| State | 1.500000 | 1.500000 | 0.00 |
| County | 52.548000 | 52.546000 | 0.00 |
| Community College | 39.641000 | 39.413000 | -0.58 |
| School District | 16.157000 | 16.579000 | 2.61 |
| School District - General | 20.000000 | 20.000000 | 0.00 |
| Township | 1.451000 | 1.392000 | -4.07 |
| Grand Total: | 131.29700 | 131.43000 | 0.10 |

| TAX | PRIOR YEAR | CURRENT YEAR | \$ CHANGE | % CHANGE |
|---------------------------|------------------|------------------|------------------|--------------|
| State | 633.89 | 974.96 | 341.07 | 53.81 |
| County | 22,206.42 | 34,153.58 | 11,947.17 | 53.80 |
| Community College | 16,752.01 | 25,617.47 | 8,865.46 | 52.92 |
| School District | 6,827.84 | 10,775.94 | 3,948.10 | 57.82 |
| School District - General | 8,451.86 | 12,999.50 | 4,547.64 | 53.81 |
| Township | 613.18 | 904.77 | 291.56 | 47.55 |
| Grand Total: | 55,485.20 | 85,426.22 | 29,941.02 | 53.96 |

| REVENUE FROM PROPERTY TAX LEVIES | PRIOR YEAR | CURRENT YEAR | \$ CHANGE | % CHANGE |
|----------------------------------|---------------------|---------------------|-------------------|--------------|
| State | 11,565.16 | 12,701.44 | 1,136.28 | 9.83 |
| County | 405,154.28 | 444,963.32 | 39,809.04 | 9.83 |
| Community College | 305,630.42 | 333,727.27 | 28,096.85 | 9.19 |
| School District | 124,536.15 | 140,228.54 | 15,692.39 | 12.60 |
| School District - General | 153,654.51 | 168,645.96 | 14,991.44 | 9.76 |
| Township | 11,186.87 | 11,785.89 | 599.02 | 5.35 |
| SPECIAL ASSESSMENTS | 2,793.02 | 3,929.53 | 1,136.51 | 40.69 |
| Grand Total: | 1,014,520.41 | 1,115,981.95 | 101,461.54 | 10.00 |

IF TAXES ARE NOT PAID BY THE DUE DATE, INTEREST PER ANNUM IS CHARGED.

DETACH AND REMIT WITH PAYMENT
1st HALF / FULL PAYMENT COUPON - 2017
 FIRST HALF DUE: 12/20/2017

TAXPAYER ID #: NORT00012 1

STATEMENT #: 18516

Parcel #: 5068

NORTHERN STATES POWER CO MINNESOTA-SC State Assessed Utilities
 C/O MR PAUL A SIMON F
 550 15TH ST
 DENVER, CO - 80202-4205

1ST HALF PAYMENT DUE 42,713.11

DETACH AND REMIT WITH PAYMENT
2nd HALF PAYMENT COUPON - 2017
 SECOND HALF DUE: 05/10/2018

TAXPAYER ID #: NORT00012 2

STATEMENT #: 18516

Parcel #: 5068

NORTHERN STATES POWER CO MINNESOTA-SC State Assessed Utilities
 C/O MR PAUL A SIMON
 550 15TH ST
 DENVER, CO - 80202-4205

2ND HALF PAYMENT DUE 42,713.11

Legal T - pet112097 143-1

15685

RICE COUNTY REAL ESTATE TAX STATEMENT

2017

Date: 11/7/2017

Statement #: 21105 CAMA #:
 Parcel #: 90235 Levy: 145.54900
 Property Address:
 Deed Name:

Tax Unit: 172 - ATLANTA TWP:USD #405,H#1

State Assessed Utilities

Owner ID #: NORT00023
 Owner Name: NORTHERN STATES POWER CO MINNESOTA
 %PAUL A SIMON
 Owner Address: 550 15TH ST STE 1200
 DENVER, CO - 80202-4205

| TAX SUMMARY | |
|------------------|------------|
| First Half Tax: | 60,630.84 |
| Second Half Tax: | 60,630.84 |
| Total Tax: | 121,261.68 |

MAKE CHECKS PAYABLE TO:
 RICE COUNTY TREASURER
 PO BOX 59
 LYONS, KS - 67554
 620-257-2852

NOTE: PAID TAX RECEIPTS WILL NOT BE MAILED OUT UNLESS REQUESTED

| PROPERTY DESCRIPTION | | | | | | |
|--|------------------|-----------------------|---------------------|---------------------|-----------------|--------------------------------|
| Subdivision: | Block: | Lots: | Section: | Township: | Range: | |
| Legal: | | | | Total Acres: | Ag Acres: | |
| PROPERTY CLASS | ASSD RATE | ASSESSED VALUE | | VALUE CHANGE | % CHANGE | CURRENT TAX |
| | | PRIOR YEAR | CURRENT YEAR | | | |
| UG UTILITY- GAS | 100.0 | 541,676 | 833,133 | 291,457 | 53. | 121,261.68 |
| THE FIRST \$2,300 IN RESIDENTIAL ASSESSED VALUE IS EXEMPT FROM THE STATEWIDE USD GENERAL FUND MILL LEVY. | | | | | | Grand Total: 121,261.68 |

| SPECIAL ASSESSMENTS / NRA | | | |
|---------------------------|--|--|--|
| | | | |

| MILL LEVIES | PRIOR YEAR | CURRENT YEAR | % CHANGE |
|---------------------------|------------------|------------------|--------------|
| State | 1.500000 | 1.500000 | 0.00 |
| County | 51.478000 | 47.315000 | -8.09 |
| Fire District | 2.635000 | 2.793000 | 6.00 |
| Library | 1.253000 | 1.253000 | 0.00 |
| Other | 16.514000 | 18.488000 | 11.95 |
| School District | 43.101000 | 42.974000 | -0.29 |
| School District - General | 20.000000 | 20.000000 | 0.00 |
| Township | 11.294000 | 11.226000 | -0.60 |
| Grand Total: | 147.77500 | 145.54900 | -1.51 |

| TAX | PRIOR YEAR | CURRENT YEAR | \$ CHANGE | % CHANGE |
|---------------------------|------------------|-------------------|------------------|--------------|
| State | 812.51 | 1,249.70 | 437.19 | 53.81 |
| County | 27,884.40 | 39,419.69 | 11,535.29 | 41.37 |
| Fire District | 1,427.32 | 2,326.94 | 899.62 | 63.03 |
| Library | 678.72 | 1,043.92 | 365.20 | 53.81 |
| Other | 8,945.24 | 15,402.96 | 6,457.73 | 72.19 |
| School District | 23,346.78 | 35,803.06 | 12,456.28 | 53.35 |
| School District - General | 10,833.52 | 16,662.66 | 5,829.14 | 53.81 |
| Township | 6,117.69 | 9,352.75 | 3,235.06 | 52.88 |
| Grand Total: | 80,046.18 | 121,261.68 | 41,215.50 | 51.49 |

| REVENUE FROM PROPERTY TAX LEVIES | PRIOR YEAR | CURRENT YEAR | \$ CHANGE | % CHANGE |
|----------------------------------|---------------------|---------------------|-------------------|-------------|
| State | 16,107.76 | 17,399.47 | 1,291.70 | 8.02 |
| County | 552,687.67 | 548,905.74 | -3,781.92 | -0.68 |
| Fire District | 28,286.33 | 32,394.19 | 4,107.86 | 14.52 |
| Library | 13,453.01 | 14,532.35 | 1,079.34 | 8.02 |
| Other | 177,299.63 | 214,420.85 | 37,121.22 | 20.94 |
| School District | 462,676.15 | 498,498.70 | 35,822.54 | 7.74 |
| School District - General | 212,475.00 | 229,703.06 | 17,228.06 | 8.11 |
| Township | 121,283.73 | 130,218.74 | 8,935.01 | 7.37 |
| SPECIAL ASSESSMENTS | 12,294.28 | 15,979.90 | 3,685.62 | 29.98 |
| Grand Total: | 1,596,563.56 | 1,702,053.00 | 105,489.44 | 6.61 |

IF TAXES ARE NOT PAID BY THE DUE DATE, INTEREST PER ANNUM IS CHARGED.

DETACH AND REMIT WITH PAYMENT
1st HALF / FULL PAYMENT COUPON - 2017
 FIRST HALF DUE: 12/20/2017

TAXPAYER ID #: NORT00023 1
 STATEMENT #: 21105
 Parcel #: 90235

NORTHERN STATES POWER CO MINNESOTA State Assessed Utilities
 %PAUL A SIMON F
 550 15TH ST STE 1200
 DENVER, CO - 80202-4205

1ST HALF PAYMENT DUE 60,630.84

Pay to RICE COUNTY Treasurer

DETACH AND REMIT WITH PAYMENT
2nd HALF PAYMENT COUPON - 2017
 SECOND HALF DUE: 05/10/2018

TAXPAYER ID #: NORT00023 2
 STATEMENT #: 21105
 Parcel #: 90235

NORTHERN STATES POWER CO MINNESOTA State Assessed Utilities
 %PAUL A SIMON
 550 15TH ST STE 1200
 DENVER, CO - 80202-4205

2ND HALF PAYMENT DUE 60,630.84

Pay to RICE COUNTY Treasurer

12

Legal 1-per/12097 143-2

15684

RICE COUNTY REAL ESTATE TAX STATEMENT

2017

Date: 11/7/2017

Statement #: 21104 CAMA #:
 Parcel #: 90230 Levy: 157.91700
 Property Address:
 Deed Name:

Tax Unit: 171 - ATLANTA TWP:USD #376,H#1

State Assessed Utilities

Owner ID #: NORT00023
 Owner Name: NORTHERN STATES POWER CO MINNESOTA
 %PAUL A SIMON
 Owner Address: 550 15TH ST STE STE 1200
 DENVER, CO - 80202-4205

| TAX SUMMARY | |
|-------------------|------------------|
| First Half Tax: | 8,921.29 |
| Second Half Tax: | 8,921.29 |
| Total Tax: | 17,842.58 |

MAKE CHECKS PAYABLE TO:
 RICE COUNTY TREASURER
 PO BOX 59
 LYONS, KS - 67554
 620-257-2852

NOTE: PAID TAX RECEIPTS WILL NOT BE MAILED OUT UNLESS REQUESTED

| PROPERTY DESCRIPTION | | | | | | |
|--|------------------|-----------------------|---------------------|---------------------|-----------------|-------------------------------|
| Subdivision: | Block: | Lots: | Section: | Township: | Range: | |
| Legal: | | | | Total Acres: | Ag Acres: | |
| PROPERTY CLASS | ASSD RATE | ASSESSED VALUE | | VALUE CHANGE | % CHANGE | CURRENT TAX |
| | | PRIOR YEAR | CURRENT YEAR | | | |
| UG UTILITY- GAS | 100.0 | 73,461 | 112,987 | 39,526 | 53. | 17,842.58 |
| THE FIRST \$2,300 IN RESIDENTIAL ASSESSED VALUE IS EXEMPT FROM THE STATEWIDE USD GENERAL FUND MILL LEVY. | | | | | | Grand Total: 17,842.58 |

| SPECIAL ASSESSMENTS / NRA | | | |
|---------------------------|--|--|--|
| | | | |

| MILL LEVIES | PRIOR YEAR | CURRENT YEAR | % CHANGE |
|---------------------------|------------------|------------------|-------------|
| State | 1.500000 | 1.500000 | 0.00 |
| County | 51.478000 | 47.315000 | -8.09 |
| Fire District | 2.635000 | 2.793000 | 6.00 |
| Library | 1.253000 | 1.253000 | 0.00 |
| Other | 16.514000 | 18.488000 | 11.95 |
| School District | 51.298000 | 55.342000 | 7.88 |
| School District - General | 20.000000 | 20.000000 | 0.00 |
| Township | 11.294000 | 11.226000 | -0.60 |
| Grand Total: | 155.97200 | 157.91700 | 1.25 |

| TAX | PRIOR YEAR | CURRENT YEAR | \$ CHANGE | % CHANGE |
|---------------------------|------------------|------------------|-----------------|--------------|
| State | 110.19 | 169.48 | 59.29 | 53.81 |
| County | 3,781.62 | 5,345.99 | 1,564.36 | 41.37 |
| Fire District | 193.57 | 315.57 | 122.00 | 63.03 |
| Library | 92.05 | 141.57 | 49.53 | 53.80 |
| Other | 1,213.14 | 2,088.91 | 875.77 | 72.19 |
| School District | 3,768.40 | 6,252.93 | 2,484.53 | 65.93 |
| School District - General | 1,469.22 | 2,259.74 | 790.52 | 53.81 |
| Township | 829.67 | 1,268.39 | 438.72 | 52.88 |
| Grand Total: | 11,457.86 | 17,842.58 | 6,384.72 | 55.72 |

| REVENUE FROM PROPERTY TAX LEVIES | PRIOR YEAR | CURRENT YEAR | \$ CHANGE | % CHANGE |
|----------------------------------|------------------|-------------------|------------------|--------------|
| State | 848.46 | 1,073.50 | 225.04 | 26.52 |
| County | 29,117.84 | 33,861.73 | 4,743.88 | 16.29 |
| Fire District | 1,490.45 | 1,998.85 | 508.40 | 34.11 |
| Library | 708.74 | 896.73 | 187.99 | 26.52 |
| Other | 9,340.93 | 13,231.23 | 3,890.30 | 41.65 |
| School District | 29,016.04 | 39,606.38 | 10,590.34 | 36.50 |
| School District - General | 11,220.74 | 14,221.32 | 3,000.58 | 26.74 |
| Township | 6,388.30 | 8,034.06 | 1,645.76 | 25.76 |
| SPECIAL ASSESSMENTS | 1,425.96 | 1,956.60 | 530.64 | 37.21 |
| Grand Total: | 89,557.46 | 114,880.40 | 25,322.94 | 28.28 |

IF TAXES ARE NOT PAID BY THE DUE DATE, INTEREST PER ANNUM IS CHARGED.

DETACH AND REMIT WITH PAYMENT
1st HALF / FULL PAYMENT COUPON - 2017
 FIRST HALF DUE: 12/20/2017

TAXPAYER ID #: NORT00023 1
 STATEMENT #: 21104
 Parcel #: 90230

NORTHERN STATES POWER CO MINNESOTA State Assessed Utilities
 %PAUL A SIMON F
 550 15TH ST STE STE 1200
 DENVER, CO - 80202-4205

| | |
|-----------------------------|-----------------|
| 1ST HALF PAYMENT DUE | 8,921.29 |
|-----------------------------|-----------------|

Pay to RICE COUNTY Treasurer

DETACH AND REMIT WITH PAYMENT
2nd HALF PAYMENT COUPON - 2017
 SECOND HALF DUE: 05/10/2018

TAXPAYER ID #: NORT00023 2
 STATEMENT #: 21104
 Parcel #: 90230

NORTHERN STATES POWER CO MINNESOTA State Assessed Utilities
 %PAUL A SIMON
 550 15TH ST STE STE 1200
 DENVER, CO - 80202-4205

| | |
|-----------------------------|-----------------|
| 2ND HALF PAYMENT DUE | 8,921.29 |
|-----------------------------|-----------------|

Pay to RICE COUNTY Treasurer

Legal T-per12097 1A3-3

1588:

RICE COUNTY REAL ESTATE TAX STATEMENT

2017

Date: 11/7/2017

Statement #: 21103 CAMA #:
 Parcel #: 90225 Levy: 148.90300
 Property Address:
 Deed Name:

Tax Unit: 101 - HARRISON TWP:USD #405,H#1

State Assessed Utilities

Owner ID #: NORT00023
 Owner Name: NORTHERN STATES POWER CO MINNESOTA
 %PAUL A SIMON
 Owner Address: 550 15TH ST STE 1200
 DENVER, CO - 80202-4205

| TAX SUMMARY | |
|-------------------|------------------|
| First Half Tax: | 44,185.55 |
| Second Half Tax: | 44,185.55 |
| Total Tax: | 88,371.10 |

MAKE CHECKS PAYABLE TO:
 RICE COUNTY TREASURER
 PO BOX 59
 LYONS, KS - 67554
 620-257-2852

NOTE: PAID TAX RECEIPTS WILL NOT BE MAILED OUT UNLESS REQUESTED

| PROPERTY DESCRIPTION | | | | | | |
|----------------------|--------------|-------|----------|-----------|-----------|--|
| Subdivision: | Block: | Lots: | Section: | Township: | Range: | |
| Legal: | Total Acres: | | | | Ag Acres: | |

| PROPERTY CLASS | ASSD RATE | ASSESSED VALUE | | VALUE CHANGE | % CHANGE | CURRENT TAX |
|--|-----------|----------------|--------------|--------------|----------|-------------------------------|
| | | PRIOR YEAR | CURRENT YEAR | | | |
| TG UTILITY- GAS | 100.0 | 385,862 | 593,481 | 207,619 | 53. | 88,371.10 |
| THE FIRST \$2,300 IN RESIDENTIAL ASSESSED VALUE IS EXEMPT FROM THE STATEWIDE USD GENERAL FUND MILL LEVY. | | | | | | Grand Total: 88,371.10 |

| SPECIAL ASSESSMENTS / NRA | | | |
|---------------------------|--|--|--|
| | | | |

| MILL LEVIES | PRIOR YEAR | CURRENT YEAR | % CHANGE |
|---------------------------|------------------|------------------|--------------|
| State | 1.500000 | 1.500000 | 0.00 |
| County | 51.478000 | 47.315000 | -8.09 |
| Fire District | 2.635000 | 2.793000 | 6.00 |
| Library | 1.253000 | 1.253000 | 0.00 |
| Other | 16.514000 | 18.488000 | 11.95 |
| School District | 43.101000 | 42.974000 | -0.29 |
| School District - General | 20.000000 | 20.000000 | 0.00 |
| Township | 14.610000 | 14.580000 | -0.21 |
| Grand Total: | 151.09100 | 148.90300 | -1.45 |

| TAX | PRIOR YEAR | CURRENT YEAR | \$ CHANGE | % CHANGE |
|---------------------------|------------------|------------------|------------------|--------------|
| State | 578.79 | 890.22 | 311.43 | 53.81 |
| County | 19,863.40 | 28,080.56 | 8,217.15 | 41.37 |
| Fire District | 1,016.75 | 1,657.59 | 640.85 | 63.03 |
| Library | 483.49 | 743.63 | 260.15 | 53.81 |
| Other | 6,372.13 | 10,972.28 | 4,600.15 | 72.19 |
| School District | 16,631.04 | 25,504.25 | 8,873.21 | 53.35 |
| School District - General | 7,717.24 | 11,869.62 | 4,152.38 | 53.81 |
| Township | 5,637.44 | 8,652.95 | 3,015.51 | 53.49 |
| Grand Total: | 58,300.28 | 88,371.10 | 30,070.82 | 51.58 |



| REVENUE FROM PROPERTY TAX LEVIES | PRIOR YEAR | CURRENT YEAR | \$ CHANGE | % CHANGE |
|----------------------------------|---------------------|---------------------|-------------------|-------------|
| State | 12,018.09 | 13,305.09 | 1,287.00 | 10.71 |
| County | 412,255.01 | 419,812.88 | 7,557.88 | 1.83 |
| Fire District | 21,095.03 | 24,767.44 | 3,672.41 | 17.41 |
| Library | 10,035.04 | 11,110.50 | 1,075.46 | 10.72 |
| Other | 132,248.44 | 163,928.40 | 31,679.96 | 23.95 |
| School District | 345,042.34 | 381,210.62 | 36,168.28 | 10.48 |
| School District - General | 156,385.15 | 173,562.10 | 17,176.95 | 10.98 |
| Township | 116,952.76 | 129,328.03 | 12,375.27 | 10.58 |
| SPECIAL ASSESSMENTS | 5,949.80 | 6,479.80 | 530.00 | 8.91 |
| Grand Total: | 1,211,981.66 | 1,323,504.86 | 111,523.20 | 9.20 |

IF TAXES ARE NOT PAID BY THE DUE DATE, INTEREST PER ANNUM IS CHARGED.

DETACH AND REMIT WITH PAYMENT
1st HALF / FULL PAYMENT COUPON - 2017
 FIRST HALF DUE: 12/20/2017

TAXPAYER ID #: NORT00023 1
 STATEMENT #: 21103
 Parcel #: 90225

NORTHERN STATES POWER CO MINNESOTA State Assessed Utilities
 %PAUL A SIMON F
 550 15TH ST STE 1200
 DENVER, CO - 80202-4205

| | |
|-----------------------------|------------------|
| 1ST HALF PAYMENT DUE | 44,185.55 |
|-----------------------------|------------------|

Pay to RICE COUNTY Treasurer

DETACH AND REMIT WITH PAYMENT
2nd HALF PAYMENT COUPON - 2017
 SECOND HALF DUE: 05/10/2018

TAXPAYER ID #: NORT00023 2
 STATEMENT #: 21103
 Parcel #: 90225

NORTHERN STATES POWER CO MINNESOTA State Assessed Utilities
 %PAUL A SIMON
 550 15TH ST STE 1200
 DENVER, CO - 80202-4205

| | |
|-----------------------------|------------------|
| 2ND HALF PAYMENT DUE | 44,185.55 |
|-----------------------------|------------------|

Pay to RICE COUNTY Treasurer

Minnesota Company (Minnesota and North Dakota)

| | |
|-------------------------------|-------------|
| Estimated KS Tax Obligation | \$704,419 |
| Forecasted Sales (thm) - 2019 | 843,738,604 |
| KS Tax Rate (\$/thm) - 2019 | \$0.000835 |

Minnesota State

| <u>Month</u> | <u>Forecasted Sales (thm)</u> | <u>Monthly KS Tax Expense (KS Tax Rate * Forecasted Sales)</u> | |
|-----------------------------------|-----------------------------------|--|---|
| Jan-19 | 129,456,793 | \$108,096 | variance year proposed start: Jan 1, 2019 |
| Feb-19 | 110,883,422 | \$92,588 | |
| Mar-19 | 90,868,163 | \$75,875 | |
| Apr-19 | 50,285,615 | \$41,988 | |
| May-19 | 28,898,849 | \$24,131 | |
| Jun-19 | 19,197,166 | \$16,030 | |
| Jul-19 | 17,644,109 | \$14,733 | |
| Aug-19 | 18,382,798 | \$15,350 | |
| Sep-19 | 21,704,774 | \$18,123 | |
| Oct-19 | 41,399,407 | \$34,569 | |
| Nov-19 | 78,053,514 | \$65,175 | |
| Dec-19 | 117,373,579 | \$98,007 | |
| 1 year variance total (MN State): | | \$604,664 | |

CERTIFICATE OF SERVICE

I, Carl Cronin, hereby certify that I have this day served copies or summaries of the foregoing document on the attached list of persons.

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

xx electronic filing

XCEL ENERGY MISCELLANEOUS GAS SERVICE LIST

Dated this 3rd day of October 2018

/s/

Carl Cronin
Regulatory Administrator

| First Name | Last Name | Email | Company Name | Address | Delivery Method | View Trade Secret | Service List Name |
|----------------|--------------------|--------------------------------------|---------------------------------------|---|--------------------|-------------------|---|
| Christopher | Anderson | canderson@allete.com | Minnesota Power | 30 W Superior St Duluth, MN 558022191 | Electronic Service | No | GEN_SL_Northern States Power Company dba Xcel Energy-Gas_Xcel Misc Gas |
| Ryan | Barlow | Ryan.Barlow@ag.state.mn.us | Office of the Attorney General-RUD | 445 Minnesota Street Bremer Tower, Suite 1400 St. Paul, Minnesota 55101 | Electronic Service | No | GEN_SL_Northern States Power Company dba Xcel Energy-Gas_Xcel Misc Gas |
| John | Coffman | john@johncoffman.net | AARP | 871 Tuxedo Blvd. St. Louis, MO 63119-2044 | Electronic Service | No | GEN_SL_Northern States Power Company dba Xcel Energy-Gas_Xcel Misc Gas |
| Generic Notice | Commerce Attorneys | commerce.attorneys@ag.state.mn.us | Office of the Attorney General-DOC | 445 Minnesota Street Suite 1800 St. Paul, MN 55101 | Electronic Service | No | GEN_SL_Northern States Power Company dba Xcel Energy-Gas_Xcel Misc Gas |
| Corey | Conover | corey.conover@minneapolismn.gov | Minneapolis City Attorney | 350 S. Fifth Street City Hall, Room 210 Minneapolis, MN 554022453 | Electronic Service | No | GEN_SL_Northern States Power Company dba Xcel Energy-Gas_Xcel Misc Gas |
| George | Crocker | gwillc@nawo.org | North American Water Office | PO Box 174 Lake Elmo, MN 55042 | Electronic Service | No | GEN_SL_Northern States Power Company dba Xcel Energy-Gas_Xcel Misc Gas |
| Carl | Cronin | Regulatory.records@xcelenergy.com | Xcel Energy | 414 Nicollet Mall FL 7 Minneapolis, MN 554011993 | Electronic Service | No | GEN_SL_Northern States Power Company dba Xcel Energy-Gas_Xcel Misc Gas |
| Ian | Dobson | residential.utilities@ag.state.mn.us | Office of the Attorney General-RUD | 1400 BRM Tower 445 Minnesota St St. Paul, MN 551012130 | Electronic Service | No | GEN_SL_Northern States Power Company dba Xcel Energy-Gas_Xcel Misc Gas |
| Sharon | Ferguson | sharon.ferguson@state.mn.us | Department of Commerce | 85 7th Place E Ste 280 Saint Paul, MN 551012198 | Electronic Service | No | GEN_SL_Northern States Power Company dba Xcel Energy-Gas_Xcel Misc Gas |
| Edward | Garvey | edward.garvey@AESLconsulting.com | AESL Consulting | 32 Lawton St Saint Paul, MN 55102-2617 | Electronic Service | No | GEN_SL_Northern States Power Company dba Xcel Energy-Gas_Xcel Misc Gas |
| | | | | | | | |

| First Name | Last Name | Email | Company Name | Address | Delivery Method | View Trade Secret | Service List Name |
|------------|------------------|-------------------------------|---|---|--------------------|-------------------|---|
| Todd J. | Guerrero | todd.guerrero@kutakrock.com | Kutak Rock LLP | Suite 1750 220 South Sixth Street Minneapolis, MN 554021425 | Electronic Service | No | GEN_SL_Northern States Power Company dba Xcel Energy-Gas_Xcel Misc Gas |
| Annete | Henkel | mui@mutilityinvestors.org | Minnesota Utility Investors | 413 Wacouta Street #230 St.Paul, MN 55101 | Electronic Service | No | GEN_SL_Northern States Power Company dba Xcel Energy-Gas_Xcel Misc Gas |
| Michael | Hoppe | il23@mtn.org | Local Union 23, I.B.E.W. | 932 Payne Avenue St. Paul, MN 55130 | Electronic Service | No | GEN_SL_Northern States Power Company dba Xcel Energy-Gas_Xcel Misc Gas |
| Linda | Jensen | linda.s.jensen@ag.state.mn.us | Office of the Attorney General-DOC | 1800 BRM Tower 445 Minnesota Street St. Paul, MN 551012134 | Electronic Service | No | GEN_SL_Northern States Power Company dba Xcel Energy-Gas_Xcel Misc Gas |
| Richard | Johnson | Rick.Johnson@lawmoss.com | Moss & Barnett | 150 S. 5th Street Suite 1200 Minneapolis, MN 55402 | Electronic Service | No | GEN_SL_Northern States Power Company dba Xcel Energy-Gas_Xcel Misc Gas |
| Sarah | Johnson Phillips | sarah.phillips@stoel.com | Stoel Rives LLP | 33 South Sixth Street Suite 4200 Minneapolis, MN 55402 | Electronic Service | No | GEN_SL_Northern States Power Company dba Xcel Energy-Gas_Xcel Misc Gas |
| Michael | Krikava | mkrikava@briggs.com | Briggs And Morgan, P.A. | 2200 IDS Center 80 S 8th St Minneapolis, MN 55402 | Electronic Service | No | GEN_SL_Northern States Power Company dba Xcel Energy-Gas_Xcel Misc Gas |
| Peder | Larson | plarson@larkinhoffman.com | Larkin Hoffman Daly & Lindgren, Ltd. | 8300 Norman Center Drive Suite 1000 Bloomington, MN 55437 | Electronic Service | No | GEN_SL_Northern States Power Company dba Xcel Energy-Gas_Xcel Misc Gas |
| Eric | Lipman | eric.lipman@state.mn.us | Office of Administrative Hearings | PO Box 64620 St. Paul, MN 551640620 | Electronic Service | No | GEN_SL_Northern States Power Company dba Xcel Energy-Gas_Xcel Misc Gas |
| Peter | Madsen | peter.madsen@ag.state.mn.us | Office of the Attorney General-DOC | Bremer Tower, Suite 1800 445 Minnesota Street St. Paul, Minnesota 55101 | Electronic Service | No | GEN_SL_Northern States Power Company dba Xcel Energy-Gas_Xcel Misc Gas |

| First Name | Last Name | Email | Company Name | Address | Delivery Method | View Trade Secret | Service List Name |
|------------|-----------|------------------------------|----------------------------------|--|--------------------|-------------------|---|
| Pam | Marshall | pam@energycents.org | Energy CENTS Coalition | 823 7th St E St. Paul, MN 55106 | Electronic Service | No | GEN_SL_Northern States Power Company dba Xcel Energy-Gas_Xcel Misc Gas |
| David | Moeller | dmoeller@allete.com | Minnesota Power | 30 W Superior St Duluth, MN 558022093 | Electronic Service | No | GEN_SL_Northern States Power Company dba Xcel Energy-Gas_Xcel Misc Gas |
| Andrew | Moratzka | andrew.moratzka@stoel.com | Stoel Rives LLP | 33 South Sixth St Ste 4200 Minneapolis, MN 55402 | Electronic Service | No | GEN_SL_Northern States Power Company dba Xcel Energy-Gas_Xcel Misc Gas |
| David | Niles | david.niles@avantenergy.com | Minnesota Municipal Power Agency | 220 South Sixth Street Suite 1300 Minneapolis, Minnesota 55402 | Electronic Service | No | GEN_SL_Northern States Power Company dba Xcel Energy-Gas_Xcel Misc Gas |
| Richard | Savelkoul | rsavelkoul@martinsquires.com | Martin & Squires, P.A. | 332 Minnesota Street Ste W2750 St. Paul, MN 55101 | Electronic Service | No | GEN_SL_Northern States Power Company dba Xcel Energy-Gas_Xcel Misc Gas |
| Zeviel | Simpser | zsimpser@briggs.com | Briggs and Morgan PA | 2200 IDS Center80 South Eighth Street Minneapolis, MN 554022157 | Electronic Service | No | GEN_SL_Northern States Power Company dba Xcel Energy-Gas_Xcel Misc Gas |
| James M. | Strommen | jstrommen@kennedy-graven.com | Kennedy & Graven, Chartered | 470 U.S. Bank Plaza 200 South Sixth Street Minneapolis, MN 55402 | Electronic Service | No | GEN_SL_Northern States Power Company dba Xcel Energy-Gas_Xcel Misc Gas |
| Cam | Winton | cwinton@mnchamber.com | Minnesota Chamber of Commerce | 400 Robert Street North Suite 1500 St. Paul, Minnesota 55101 | Electronic Service | No | GEN_SL_Northern States Power Company dba Xcel Energy-Gas_Xcel Misc Gas |
| Daniel P | Wolf | dan.wolf@state.mn.us | Public Utilities Commission | 121 7th Place East Suite 350 St. Paul, MN 551012147 | Electronic Service | No | GEN_SL_Northern States Power Company dba Xcel Energy-Gas_Xcel Misc Gas |