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January 31, 2022

**VIA ELECTRONIC FILING**

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

**Re:    In the Matter of the Formal Complaint and Request for Expedited Relief by SunShare, LLC Against Northern States Power Company d/b/a Xcel Energy regarding OsterSun Project**  
**Docket No. E002/C-21-125**

Dear Mr. Seuffert,

Curtis Zaun, Esq., on behalf of SunShare, LLC (“SunShare”), submits this Petition for a Variance from Xcel Tariff pursuant to Minn. Stat. § 216B.25, Minn. R. 7835.3200 and Commission Orders. Pursuant to Minn. R. 7829.1300, subp. 1, SunShare provides the following summary.

Pursuant to the terms of the Partial Settlement Agreement filed in this docket, SunShare is requesting a variance from Xcel Tariff Sheet 9-64.1a regarding the applicable VOS rate for several of the community solar garden projects that were included in the settlement. SunShare is requesting that these projects receive the 2020 VOS rate instead of the 2019 VOS rate because of the delays caused by Xcel in processing its applications, which violated the terms of Xcel’s Tariff, caused SunShare additional costs and will subject its projects to unfair competition.

Pursuant to Minn. R. 7829.0400, this document is being filed electronically and will be served on the parties on the service list filed with this document.

Respectfully Submitted,

/s/ Curtis Zaun

CURTIS P. ZAUN

**STATE OF MINNESOTA  
PUBLIC UTILITIES COMMISSION**

Docket Number E002/C-21-125

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*In the Matter of the Formal Complaint and  
Request for Expedited Relief by SunShare  
LLC Against Northern States Power  
Company d/b/a Xcel Energy*

**PETITION FOR A VARIANCE  
FROM XCEL TARIFF**

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SunShare, LLC (“SunShare”) respectfully submits this Petition for a Variance from Xcel Tariff Sheet 9-64.1a pursuant to Minn. Stat. § 216B.25, Minn. R. 7829.3200 and Commissioner Orders<sup>1</sup> for its OsterSun (SRC072361), CleodSun (SRC074278), GraniteSun (SRC072910), QuarrySun (SRC072359), and SinclairSun (SRC072362) projects (collectively “SunShare Projects”). This request is being made pursuant to the terms of the Partial Settlement Agreement filed in this docket on December 21, 2021.

Xcel Tariff Sheet 9-64.1a states, “Each application Deemed Complete in a given calendar year will have a VOS Bill Credit Rate table applicable to the vintage of the VOS based on the calendar year it was Deemed Complete (“VOS Vintage Year”).” An application is Deemed Complete upon the successful completion of the requirements in Xcel Tariff Sheet 9-67 step (i). All of the SunShare Projects were Deemed Complete for the 2019 VOS Vintage Year. SunShare requests that the SunShare Projects receive the 2020 VOS Vintage Year, which more accurately reflects the “[quantified] value of distributed PV electricity” at the time the Projects are going to be built post-settlement, as no party has disputed the Projects were ultimately delayed by Xcel

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<sup>1</sup> See, e.g., In the Matter of Xcel Energy’s Request for Variance – Billing Error Rules, Docket E002/M-20-870 (The PUC granted Xcel’s request for a variance to its tariff for Customer B based on application of the elements of Minn. R. 7829.3200 even though there was “no Commission rule that needs to be varied”).

from a possible construction under the 2019 VOS Vintage Year.<sup>2</sup> This delay caused projects not only to miss the 2019 construction year, but also to miss the opportunity to even start construction in 2019, thus losing the opportunity to secure a 30% investment tax credit, which stepped down to 26% on January 1, 2020 for projects started after that date, and has since remained at that lower level.

SunShare is making this request because of the unique circumstances surrounding the SunShare Projects; namely, Xcel's delay in proceeding with the SunShare Projects consistent with its Tariff and the lack of a clear process towards a timely resolution of the disputes due to the harm caused by Xcel's delay. The details of the delays for each of the projects is provided in the Factual Allegations section below. While the facts regarding the delays have slight differences with regard to each of the projects, all of them were clear violations of Xcel's Tariff, directly caused increases to the cost of developing the projects, and will subject them to unfair competition with other projects that will be receiving a later-year higher VOS rate. Accordingly, SunShare requests that the Commission grant a variance for the SunShare Projects to allow them to receive the 2020 VOS rate instead of the 2019 VOS rate.

## **I. CONTENT OF FILING**

Filing Party: SunShare, LLC  
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Filing Party's Counsel: Curtis Zaun  
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<sup>2</sup> See, e.g., Minnesota Department of Commerce, Division of Energy Resources. *Minnesota Value of Solar: Methodology*, p. 1. (April 1, 2014). Retrieved from: <https://mn.gov/commerce-stat/pdfs/vos-methodology.pdf>.

Utility: Northern States Power Company, d/b/a Xcel Energy  
414 Nicollet Mall  
Minneapolis, MN 55401

Utility's Counsel: James Denniston  
Assistant General Counsel  
Northern States Power Company, d/b/a Xcel Energy  
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This petition is being filed on January 31, 2022, and SunShare is requesting that the proposed rates go into effect when the projects commence commercial operation. The Commission has authority to hear this matter, make findings of fact, and order all appropriate relief under, *inter alia*, sections 216A.05 and 216B.25 of Minnesota Statutes, Minn. R. 7829.3200 and prior Commission Orders. Because there are no material facts in dispute, SunShare requests that these proceedings be expedited under Minn. R. 7829.1200, subp. 1.

## **II. FACTUAL ALLEGATIONS**

1. SunShare is a Colorado limited liability company and owner of the SunShare Projects.

2. The SunShare Projects are community solar gardens ("CSG") under Minn. Stat. § 216B.1641 and qualifying facilities ("QF") under Minn. Stat. § 216B.164 and Minn. R. 7835.0100, subp. 19.

3. Xcel is a public utility under Minn. Stat. § 216B.02, subd. 4, which administers a CSG program pursuant to Minn. Stat. § 216B.1641.

### **OSTERSUN**

4. On March 27, 2019, SunShare paid the initial application fee in the amount of \$1,200 and a deposit / escrow in the amount of \$100,000, and submitted the Interconnection Application to Xcel.

5. On May 14, 2019, SunShare paid the Generation Interconnection Application Fee of \$24,000.

6. Xcel completed the initial review on June 6, 2019, a Statement of Work was issued on June 18, 2019, which SunShare executed the same day.

7. On June 21, 2019, Xcel issued a “No Capacity Notice” to SunShare.

8. On August 27, 2019, Xcel issued a Specialized Statement of Work to SunShare.

9. After SunShare disputed at length that Xcel could even issue a “No Capacity Notice” because it violated Xcel’s past settlement with the solar industry related to the project size reduction to 5 MW and then 1 MW, Xcel changed its position and the significantly delayed Engineering Scoping Study was completed on January 23, 2020.

10. On January 23, 2020, Xcel also issued an Interconnection Agreement with an engineering indicative cost estimate of \$1,189,374 for the project.

11. Xcel violated its tariff by providing this Interconnection Agreement 147 calendar days later than required by its tariff.

12. The Interconnection Agreement should have been provided to SunShare by August 29, 2019, under Xcel’s tariff.

13. If this project received a timely Interconnection Agreement, the project would have qualified for the 2019 investment tax credit at a rate of 30%, which stepped down to 26% on January 1, 2020.

14. SunShare retained the services of an engineer to review these costs, and he identified a material error and also a significantly lower cost alternative to make the necessary upgrades. Specifically, the error was that the study required the replacement of the voltage

regulator controller and installation of VSR. SunShare's engineer concluded that the VSR should have been the responsibility of the project just ahead of OsterSun in the queue, not the OsterSun project, because the previously queued project was the one that triggered their minimum load < 125% of DG criterion. While Xcel corrected the error identified by SunShare and issued a revised Interconnection Agreement, after further delay, on March 21, 2020, with a reduced cost estimate of \$1,089,265, it refused to consider the lower cost upgrade alternative proposed by SunShare's engineer.

15. The lower cost solution proposed by SunShare's engineer would materially lower the upgrade costs by changing the route of interconnection Xcel proposed, without which change the project would not be buildable at all due to the approach proposed by Xcel in its Interconnection Agreement. Thus, without correcting its Interconnection Agreement, the project is unfinanceable.

16. Before it would even review this lower cost alternative, Xcel required SunShare to fund the full amount of the aforementioned interconnection cost estimate, which is (a) too high to be financeable for this size project, and (b) is a multiple of what the lowest cost alternative would be.

17. It took SunShare filing a complaint to enforce the requirements of Minnesota law and Xcel's tariff for Xcel to agree to issue a revised Interconnection Agreement using the lowest cost alternative, which is due on February 3, 2022.

18. The resulting difference between the tax credit that SunShare could have monetized in 2019, the tax credit that SunShare can now monetize in 2022 at a rate of 26%, the necessity of creating a new tax equity fund for this project instead of including it in an existing fund open in 2019 for Minnesota projects, and the cost of capital delays due to program mandated escrows and fees being expended and outstanding for years on this project has resulted in a financial loss to

SunShare.

19. Xcel's delays also increased interest costs for SunShare because of the additional time it will take to complete the project.

#### **CLEODSUN**

20. On June 3, 2019, SunShare paid the Initial Application Fee in the amount of \$1,200, placed the project deposit / escrow in the amount of \$100,000, and submitted the Interconnection Application to Xcel.

21. On June 13, 2019, SunShare paid the Generation Interconnection Application & Study Fee in the amount of \$24,000.

22. Xcel completed the initial review on June 19, 2019, and provided the Statement of Work for the Engineering Study.

23. On September 30, 2019, SunShare executed and submitted the Statement of Work to Xcel and Xcel deemed the application "Expedited Ready" on October 2, 2019.

24. The Engineering Study, and resulting Interconnection Agreement, was due from Xcel 50 business days from the "Expedited Ready" date. The Interconnection Agreement was due from Xcel on December 16, 2019.

25. On February 4, 2020, Xcel delivered the significantly delayed Interconnection Agreement to SunShare. The Interconnection Agreement was delivered 50 calendar days late from the due date.

26. The resulting difference between the tax credit that SunShare could have monetized in 2019, the tax credit that SunShare can now monetize in 2022 at a rate of 26%, the necessity of creating a new tax equity fund for this project instead of including it in an existing fund open in

2019 for Minnesota projects, and the cost of capital delays due to program mandated escrows and fees being expended and outstanding for years on this project has resulted in a financial loss to SunShare.

27. Xcel's delays also increased interest costs for SunShare because of the additional time it will take to complete the project.

## **GRANITESUN**

28. On April 5, 2019, SunShare paid the Initial Application Fee in the amount of \$1,200, placed the project deposit / escrow in the amount of \$100,000, and submitted the Interconnection Application to Xcel.

29. On May 13, 2019, SunShare paid the Generation Interconnection Application & Study Fee in the amount of \$24,000.

30. Xcel completed the initial review on June 18, 2019, and provided the Statement of Work for the Engineering Study.

31. On June 18, 2019, SunShare executed and submitted the Statement of Work to Xcel and Xcel deemed the application "Expedited Ready" on June 19, 2019.

32. The Engineering Study, and resulting Interconnection Agreement, was due from Xcel 50 business days from the "Expedited Ready" date. The Interconnection Agreement was due from Xcel on August 29, 2019.

33. On December 16, 2019, Xcel delivered the significantly delayed Interconnection Agreement to SunShare. The Interconnection Agreement was delivered 109 calendar days late from the due date.

34. The resulting difference between the tax credit that SunShare could have monetized



in 2019, the tax credit that SunShare can now monetize in 2022 at a rate of 26%, the necessity of creating a new tax equity fund for this project instead of including it in an existing fund open in 2019 for Minnesota projects, and the cost of capital delays due to program mandated escrows and fees being expended and outstanding for years on this project has resulted in a financial loss to SunShare.

35. Xcel's delays also increased interest costs for SunShare because of the additional time it will take to complete the project.

### **QUARRYSUN**

36. On April 5, 2019, SunShare paid the Initial Application Fee in the amount of \$1,200, placed the project deposit / escrow in the amount of \$100,000, and submitted the Interconnection Application to Xcel.

37. On May 13, 2019, SunShare paid the Generation Interconnection Application & Study Fee in the amount of \$24,000.

38. Xcel completed the initial review on June 18, 2019, and provided the Statement of Work for the Engineering Study.

39. On June 18, 2019, SunShare executed and submitted the Statement of Work to Xcel and Xcel deemed the application "Expedited Ready" on June 19, 2019.

40. The Engineering Study, and resulting Interconnection Agreement, was due from Xcel 50 business days from the "Expedited Ready" date. The Interconnection Agreement was due from Xcel on August 29, 2019.

41. On October 11, 2019, Xcel delivered the significantly delayed Interconnection Agreement to SunShare. The Interconnection Agreement was delivered 43 calendar days late from the due date.

42. The resulting difference between the tax credit that SunShare could have monetized in 2019, the tax credit that SunShare can now monetize in 2022 at a rate of 26%, the necessity of creating a new tax equity fund for this project instead of including it in an existing fund open in 2019 for Minnesota projects, and the cost of capital delays due to program mandated escrows and fees being expended and outstanding for years on this project has resulted in a financial loss to SunShare.

43. Xcel's delays also increased interest costs for SunShare because of the additional time it will take to complete the project.

#### **SINCLAIRSUN**

44. On April 19, 2019, SunShare paid the Initial Application Fee in the amount of \$1,200, placed the project deposit / escrow in the amount of \$100,000, and submitted the Interconnection Application to Xcel.

45. On May 13, 2019, SunShare paid the Generation Interconnection Application & Study Fee in the amount of \$24,000.

46. Xcel completed the initial review on June 18, 2019, and provided the Statement of Work for the Engineering Study.

47. On June 18, 2019, SunShare executed and submitted the Statement of Work to Xcel and Xcel deemed the application "Expedited Ready" on June 19, 2019.

48. The Engineering Study, and resulting Interconnection Agreement, was due from Xcel 50 business days from the "Expedited Ready" date. The Interconnection Agreement was due from Xcel on August 29, 2019.

49. On October 7, 2019 Xcel delivered the significantly delayed Interconnection Agreement to SunShare. The Interconnection Agreement was delivered 39 calendar days late from

the due date.

50. The resulting difference between the tax credit that SunShare could have monetized in 2019, the tax credit that SunShare can now monetize in 2022 at a rate of 26%, the necessity of creating a new tax equity fund for this project instead of including it in an existing fund open in 2019 for Minnesota projects, and the cost of capital delays due to program mandated escrows and fees being expended and outstanding for years on this project has resulted in a financial loss to SunShare.

51. Xcel's delays also increased interest costs for SunShare because of the additional time it will take to complete the project.

### **III. PETITION**

#### **A. DISPUTE BACKGROUND**

52. A CSG is a “facility that generates electricity by means of a ground-mounted or roof-mounted solar photovoltaic device” whereby, the owner of the CSG, who may be a public utility or any other entity or organization, “contracts to sell the output from the community solar garden to the utility under section 216B.164” and “subscribers receive a bill credit for the electricity generated in proportion to the size of their subscription.” *See* Minn. Stat. § 216B.1641(a)&(b).

53. Since 2017, the output of CSGs have been sold to Xcel at “the rate calculated under section 216B.164, subdivision 10.” *See* Minn. Stat. 216B.1641(d). SunShare will receive “the rate calculated under section 216B.164, subdivision 10,” for its projects.

54. The Commission has approved Xcel Tariff Sheet 9-64.1a which states, “Each application Deemed Complete in a given calendar year will have a VOS Bill Credit Rate table applicable to the vintage of the VOS based on the calendar year it was Deemed Complete (“VOS

Vintage Year”).”

55. An application is Deemed Complete upon the successful completion of the requirements in Xcel Tariff Sheet 9-67 step (i). All of the SunShare Projects were Deemed Complete for the 2019 VOS Vintage Year.

56. SunShare began requesting relief from Xcel regarding the Projects’ disputes in late 2019. Xcel Tariff Sheet 9-68.11 provides an avenue for developers to resolve disputes and request relief for pre-MN DIP projects through an Independent Engineer’s review who is “selected or approved by the Department to ensure neutrality”.<sup>3</sup> However, as the material disputes arose in late 2019, when no Independent Engineer was available and the revised interconnection MN DIP process was established, SunShare’s pre-MN DIP projects were left in a state with no clear avenue for dispute resolution.

57. SunShare spent considerable time and effort attempting to negotiate in good faith with Xcel to reach a resolution regarding the harm caused by Xcel’s consistent and egregious program delays. Between November 2019 and February 2020, SunShare made repeated requests to Xcel to enter a mediation process to resolve the numerous disputes related to Xcel’s violation of Tariff-mandated timelines and program rules. After seeing no progress between the parties and no clear acknowledgement or acceptance to mediate the issues at hand, SunShare again requested that the parties enter formal mediation on February 6, 2020.

58. Xcel Tariff Sheet 10-85 provides that for projects subject to MN DIP, “in the event a dispute arises under this process, and if it cannot be resolved by the Parties within thirty (30) days after written notice of the dispute to the other Party, the Parties shall submit the dispute to mediation by a mutually acceptable mediator”.<sup>4</sup> While SunShare’s Projects are pre-MN DIP

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<sup>3</sup> See Xcel Tariff Sheet 9-68.11.

<sup>4</sup> See Xcel Tariff Sheet 10-85.

projects, SunShare had no available recourse to settle the disputes and as such requested the parties enter into formal mediation. Xcel agreed and after selection a mutually acceptable mediator, the parties entered mediation.

59. Mediation regarding the disputes between SunShare and Xcel officially commenced on August 31, 2020, and ended on March 1, 2021. SunShare and Xcel continued Settlement discussions in good faith until a Partial Settlement was reached on December 20, 2021.

#### **B. REQUEST FOR A VARIANCE**

60. Pursuant to the terms of the Partial Settlement Agreement, the parties agreed that SunShare could file a request with the Commission to change the applicable VOS rate for the SunShare Projects.

61. Minn. Stat. § 216B.25 states that the Commission may “upon notice to the public utility and after opportunity to be heard, rescind, alter, or amend any order fixing rates, tolls, charges, or schedules, or any other order made by the commission, and may reopen any case following the issuance of an order therein, for the taking of further evidence or for any other reason.”

62. Pursuant to Minn. R. 7829.3200, the Commission can grant a variance/waiver when three conditions are satisfied:

1. enforcement of the rule would impose an excessive burden upon the applicant or others affected by the rule;
2. granting the variance would not adversely affect the public interest; and,
3. granting the variance would not conflict with standards imposed by law.

63. The Commission recently used this standard when granting a one-time modification

to a previously approved tariff.<sup>5</sup>

64. Here, all three conditions are satisfied and as such, SunShare requests a variance to apply the 2020 VOS to the SunShare Projects due to the unique circumstances of this case. Applying the 2020 VOS will help offset the value of the lost investment tax credit and other costs of delay due to Xcel's violation of its Tariff, which pushed development of the project out of 2019 and ultimately into 2022 and 2023, and allow these projects to be on a more level playing field when seeking subscribers with other projects utilizing the 2020 VOS.

### **C. HARM CAUSED BY XCEL'S TARIFF VIOLATION & DELAYS**

65. Xcel's delays and inaccurate engineering studies have placed an excessive burden on SunShare. Each of SunShare's Projects received Interconnection Agreements which were significantly delayed not by days, or even weeks, but months. This flagrant and consistent violation of Xcel's Tariff for 100% of SunShare's Projects, coupled with the inaccurate engineering cost estimates, forced SunShare to spend significant amounts of time and resources correcting Xcel's errors, make planning and estimating difficult, and place an excessive burden on developers with little to no recourse for damages directly caused by Xcel's actions.

66. Not only has the length of delay been damaging to SunShare, the timing of the delays has also placed an excessive burden on SunShare's ability to construct the projects in a timely manner. The Interconnection Agreements for QuarrySun, GraniteSun, and SinclairSun, were due in August 2019. Had the Interconnection Agreements been received when due and as

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<sup>5</sup> In a recent docket, Xcel requested a change to its tariff for one of its customers. In its request Xcel stated that it "was unable to find a particular rule that needs varying in this circumstance, but instead a provision of its tariff needs to be modified to allow the customer to return to the A10 rate more quickly than contemplated by the Terms and Conditions of the Company's tariff." See Xcel Petition, *In the Matter of Xcel Energy's Request for Variance – Billing Error Rules*, Docket E002/M-20-870, p. 6 (Dec. 9, 2020).

mandated by Tariff, it would have at least been feasible to move forward with construction in 2019. Instead, because the Interconnection Agreements were received in late 2019, the ability to move forward with construction was hampered by practical considerations, namely, fall and winter weather.

67. Additionally, as described above, SunShare attempted numerous times to discuss the problems caused by Xcel's tariff violations but, because Xcel refused to provide adequate relief, SunShare was forced into initiating formal mediation in February 2020. Because those efforts were also unsuccessful, SunShare was forced to file formal complaints in the Spring of 2021. After the hearings on the formal complaints the parties finally reached a partial resolution to SunShare's disputes, but that was not until December 2021.

68. Consequently, SunShare's Projects will now be forced into construction in 2022 and 2023. They will be forced to compete at a disadvantage with other projects that have the benefit of the 2020 VOS Rate. SunShare bears the full burden of Xcel's delays in the form of the loss of the benefit of the higher 2019 Investment Tax Credit, the costs of capital and inflation incurred for each project while working to resolve Xcel's delays, and being forced into unfair competition with other projects that are not subject to these unique circumstances.

69. While granting the requested relief will not fully compensate SunShare for all of the losses it has suffered as a result of Xcel's actions, it will help mitigate some of the financial loss. Granting the requested relief will provide SunShare's Projects with a VOS rate commensurate with the VOS rate of other projects being built during the same timeline and will restore fair competition between SunShare's Project's and other developer's projects.

70. In addition, the Colorado Public Utilities Commission recently awarded SunShare an adder to compensate it for the additional costs it incurred as a result of Xcel's delay

interconnecting community solar garden projects in Colorado.<sup>6</sup>

71. Similar to this recent case, these harms are unique to SunShare. The principle intervening events are: (1) Xcel's consistent and flagrant delay in issuing Interconnection Agreements according to Tariff-mandated timelines for not just one or two, but all of SunShare's Projects, and (2) Xcel's lack of a clear process for dispute resolution for pre-MN DIP projects when the Independent Engineer process was unavailable, further causing delay and harm. These unique circumstances that have raised costs and lowered expected revenues are beyond SunShare's control. As such, SunShare should not be required to bear the sole burden of Xcel's excessive delays and Tariff violations.

#### **D. GRANTING SUNSHARE'S REQUESTED RELIEF IS IN THE PUBLIC INTEREST**

72. Granting the relief requested is in the public interest. It will promote the development of distributed generation consistent with Minnesota law and policy, which reduces pollutant emissions, provides access to clean energy resources for Minnesotans and creates jobs, including good paying union jobs, to assist in Minnesota's economic recovery. Moreover, SunShare will subscribe these projects with 100% residential Xcel customers to promote broader participation of small customers in the CSG program. Not holding Xcel responsible for its failures to fulfill its obligations under Minnesota law and its Tariff discourages the development of distributed generation in Minnesota.

#### **E. A VARIANCE WOULD NOT CONFLICT WITH ANY STANDARDS IMPOSED BY LAW**

73. SunShare is unaware of any statute, regulation, rule, or Commission precedent that would prohibit the Commission from granting the requested waiver. In fact, it is fully within the

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<sup>6</sup> See *In the Matter of Verified Petition of SunShare, LLC for a Declaratory Order Approving a Renewable Energy Credit Adder*, Colorado Public Utilities Commission, Decision No. C21-0102 (February 25, 2021).



Commission’s authority to waive an applicable tariff provision it previously approved for good cause shown.<sup>7</sup> The Commission also retains authority to grant equitable relief.<sup>8</sup> The Commission should exercise that authority here to promote the development of distributed generation, which will reduce pollutant emissions, provide access to clean energy resources for Minnesotans and create jobs to assist in Minnesota’s economic recovery.

#### **IV. REQUEST FOR RELIEF**

Accordingly, SunShare respectfully requests that the Commission issue an order granting a variance to Xcel’s Tariff for the SunShare Projects to allow them to receive the 2020 VOS rate.

Respectfully Submitted,

Dated: January 31, 2022

/s/ Curtis Zaun

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<sup>7</sup> The Commission has clear authority pursuant to Minn. Stat. § 216B.25 to “upon notice to the public utility and after opportunity to be heard, rescind, alter, or amend any order fixing rates, tolls, charges, or schedules, or any other order made by the commission, and may reopen any case following the issuance of an order therein, for the taking of further evidence or for any other reason.” This authority, of course, includes granting a waiver of any provision of Xcel’s Tariff approved by order of the Commission.

<sup>8</sup> See, e.g., *In the Matter of the Petition of N. States Power Co., d/b/a Xcel Energy, for Approval of Its Proposed Cmty. Solar Garden Program*, No. E-002/M-13-867, 2020 WL 605932 (Feb. 4, 2020) (granting a partial waiver of late fees on equitable grounds).