

February 2, 2024

Will Seuffert
Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
St. Paul, Minnesota 55101-2147

RE: **Comments of the Minnesota Department of Commerce, Division of Energy Resources**
Docket Nos. E002/GR-92-1185, G002/GR-92-1186, E002/GR-10-971, E002/M-15-1089, E002/M-20-743, E002/GR-21-630, G002/GR-21-678, E002/M-21-815, E002/GR-22-254, E, G002/M-23-468

Dear Mr. Seuffert:

Attached are the comments of the Minnesota Department of Commerce, Division of Energy Resources (Department) in the following matter(s):

Northern States Power Company, doing business as Xcel Energy (Xcel Energy or the Company)'s, Petition for Approval of a Credit Mechanism to Return to Customers: the Fourteenth Department of Energy Settlement Payment, 2022 Property Tax True-Up Report and Combined Refund Plan, Annual Report of 2022 Incentive Compensation Plan, 2022 Capital True-Up, and 2022 Annual Compliance Report on Regulatory Treatment of Net Operating Loss

Gail A. Baranko, Regulatory Manager with the Company, filed the Notice of Receipt of Fourteenth DOE Settlement and Refund Plan on December 22, 2023. Holly R. Hinman, Director of Regulatory and Strategic Analysis with the Company, filed the Annual Report of its 2022 Incentive Compensation Plan on November 3, 2023 and Amber R. Hedlund, Regulatory Project and Rate Case Manager with the company filed the Annual Report of its 2022 Property Tax True-Up Report and Combined Refund Plan along with the 2022 Annual Compliance Report on Regulatory Treatment of Net Operating Loss on November 3, 2023.

The Department recommends the Minnesota Public Utilities Commission (Commission) **accept** Xcel Energy's Notice of Receipt of Fourteenth DOE Settlement Payment and Refund Plan as compliant with Commission's Orders. The Company will refund approximately \$12.3 million to electric customers, which is estimated to be about \$3.40 for the average residential customer.

The Department recommends the Commission **accept** Xcel Energy's 2022 Property Tax True-Up Report and Combined Refund Plan as compliant with Commission's Orders. The Company will refund

approximately \$11.3 million to electric customers, which is estimated to be about \$4.29 for the average residential customer.

The Department recommends the Commission **accept** Xcel Energy's 2022 Incentive Compensation Annual Compliance Report as compliant with Commission's Orders. The Company will refund electric service customers approximately \$1.4 million and \$66,000 to gas customers, which is estimated to be about \$0.48 for the average residential customer. The Department also recommends the Commission **accept, with modifications** Xcel's proposal to change AIP reporting requirements.

The Department recommends the Commission **accept** Xcel Energy's 2022 Capital True-Up Refund Report as compliant with Commission's orders. The Company will refund approximately \$13.5 million to electric customers, which is estimated to be about \$4.89 for the average residential customer.

The Department recommends the Commission **accept** Xcel Energy's 2022 Net Operating Loss Refund Report as compliant with Commission's Orders. The Company will refund approximately \$1.6 million to electric customers, which is estimated to be about \$0.59 for the average residential customer.

The Department recommends the Commission **accept** Xcel Energy's 2022 Combined Refund Plan Summary as compliant with Commission's Orders. The Company plans to refund electric customers based on calendar year 2022 kWh usage and the five refund amounts together total approximately \$40.1 million before interest, which is estimated to be about \$13.65 for the average residential customer. Additional compliance reports will be filed by the Company to include final credit amount, interest, class allocations, and the average credit per customer as well as updated customer message regarding refund amounts.

The Department is available to answer any questions the Commission may have.

Sincerely,

/S/ LOUISE MILTICH
Assistant Commissioner of Regulatory Analysis

/s/ HOLLY JONES
Financial Analyst

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Attachment

Before the Minnesota Public Utilities Commission

Comments of the Minnesota Department of Commerce Division of Energy Resources

Docket Nos. E002/GR-92-1185, G002/GR-92-1186, E002/GR-10-971, E002/M-15-1089, E002/M-20-743, E002/GR-21-630, G002/GR-21-678, E002/M-21-815, E002/GR-22-254, E, G002/M-23-468

I. INTRODUCTION OF 2022 COMBINED REFUND PLAN FOR DOE FOURTEENTH SETTLEMENT, PROPERTY TAX, ANNUAL INCENTIVE PLAN, CAPITAL TRUE-UP AND NET OPERATING LOSS (NOL)

On December 22, 2023, Northern States Power Company, doing business as Xcel Energy (Xcel Energy or the Company) filed its [Notice of Receipt of Fourteenth DOE Settlement Payment and Refund Plan](#). On November 3, 2023, Xcel Energy filed [its 2022 Property Tax True-Up Report and Combined Refund Plan](#), [Annual Incentive Compensation Compliance Report](#) and [Annual Compliance Report – Approval of 2022 True-Up Mechanisms](#) (Capital True-Up and NOL Refunds) pursuant to the Minnesota Public Utilities Commission’s (Commission) Orders.¹ The Company proposes to process a one-time bill credit combining all of the refunds mentioned above and as shown in Table 1 below.²

Table 1: Proposed Combined Residential Customer Refunds³

Refund Item	Refund Amount*	Allocation to Class Methodology	Interest Rate	Est. Refund (Residential Cust)
DOE #14	\$12.3 million	2022 Nuclear Plant Stratification and Capacity & Energy Allocation	3.83%	\$3.40
Property Tax	\$11.3 million	2022 Property Tax Allocation	3.73%	\$4.29
AIP	\$1.4 million	2022 Revenue Allocation	3.73%	\$0.48
Cap. True-Up	\$13.5 million	2022 Rate Base Allocation	3.73%	\$4.89
NOL	\$1.6 million	2022 Rate Base Allocation	3.73%	\$0.59
Total	\$40.1 million**	--	--	\$13.65**

*Not Including Interest

**Rounded

The Department first discusses the Notice of Receipt of Fourteenth Department of Energy Settlement Payment and Refund Plan, then the Company’s 2022 Property Tax True-Up Report and Combined

¹ The Commission’s July 17, 2023 [Order](#) in Docket No. E002/GR-21-630, Ordering Paragraph(s) 4, 6-9 and 27b; and the Commission’s April 13, 2023 [Order](#) in Docket Nos. E002/GR-21-678 and E002/GR-21-679.

² The Orders reference, in their respective Ordering Paragraph(s) 1, the Commission’s March 31, 2023 [Findings of Fact, Conclusion of Law & Recommendations](#) in Docket No. E002/GR-21-630; and Xcel’s October 4, 2022 [Settlement Agreement](#) in Docket Nos. E002/GR-23-678 and E002/GR-21-679, respectively.

³ Xcel’s [Notice of Receipt of Fourteenth DOE Settlement Payment and Refund Plan](#), p. 5.

Refund Plan, followed by the 2022 Annual Incentive Compensation Compliance Report, then the 2022 Capital True-Up Refund Plan and finally the 2022 Annual Compliance Report on Regulatory Treatment of Net Operating Loss and Refund Plan.

II. DEPARTMENT ANALYSIS

A. NOTICE OF RECEIPT OF FOURTEENTH DOE SETTLEMENT PAYMENT AND REFUND PLAN SUMMARY AND DEPARTMENT ANALYSIS

On December 22, 2023, the Company filed its Notice of Receipt of Fourteenth DOE Settlement Payment and Refund Plan pursuant to the Commission's Order⁴ requiring Xcel to file a refund plan within 35 days of receipt of DOE Settlement funds and if the Department doesn't object within 35 days of filing the plan, Xcel shall proceed with refund as outlined in the plan. It also requires Xcel to make a compliance filing noting the completion and detailing final refund amounts within 35 days of payment completion.

The Company received \$16,781,605 from the DOE on November 20, 2023, for the period of January 1 to December 31, 2022, and the Minnesota jurisdictional amount to be refunded to electric customers is \$12,258,817. The Company placed the payment in a separate interest-bearing account and will calculate interest at the highest rate quoted, 3.83%, minus any bank fees and charges, when issuing the DOE settlement payment. The Company will begin implementation of a one-time bill credit in the first quarter of 2024, based on customers' 2022 usage. The Company will submit a compliance filing within 35 days after completion providing a summary of the final credit amount, interest, class allocations, and the average credit per customer.

The Department confirmed the deposit amount of the Fourteenth DOE Settlement with the wire transfer receipt showing the full amount of \$16,781,604.59 on 11/20/2023 in Attachment A of Xcel's compliance filing. Attachment B of Xcel's filing provided the 2022 allocators for the 36-month coincident peak to allocate the DOE payment between Northern States Power Company – Minnesota (NSPM) and Northern States Power Company – Wisconsin (NSPW) and the 12-month coincident peak allocator to allocate NSPM's share of the DOE payment between Minnesota, North Dakota, and South Dakota. The Department tied the NSPM/NSPW interchange allocator of 0.836779 to the 2022 Interchange Agreement in Docket No. E002/ER-22-123 in Appendix A, page 1, and the Minnesota jurisdictional allocator of 0.872980 to Xcel's 2022 Electric Jurisdictional Annual Report, Tab E16 in Docket No. E, G999/PR-23-4. Using the DOE payment of \$16,550,164 multiplied by the allocators (overall allocator of 0.730491) results in \$12,258,811 allocated to the Minnesota Jurisdiction, shown on the Company's Attachment B as \$12,258,817 – the slight difference likely due to rounding.

Attachment B of Xcel's filing also provided stratification components, weighting the capacity component at 20.09% and the energy component at 79.91% as reported in Docket No.

⁴ The Commission's April 20, 2022 [Order](#) in Docket No. E002/M-21-815, Ordering Paragraph 4.

E002/GR-21-630. The Department tied these weightings to the Commission's Staff Briefing Papers, Volume IV as reported in Docket No. E002/GR-21-630.⁵

Consistent with prior DOE refunds, Xcel placed the funds from the refund into a separate interest-bearing account and proposes to include the actual amount of interest earned, net of bank fees, in the credit to ratepayers. Xcel is seeking approval to combine this DOE refund with the 2022 property tax, AIP, capital true-up and NOL refunds. The Commission previously approved the Company's proposal to combine the 2021 property tax and annual incentive compensation refunds with the anticipated Thirteenth DOE settlement payment refund.⁶

B. 2022 PROPERTY TAX TRUE-UP REPORT AND COMBINED REFUND PLAN SUMMARY AND DEPARTMENT ANALYSIS

On November 3, 2023, the Company submitted its 2022 Property Tax True-Up Report (2022 Property Tax Report) pursuant to the Commission's Order⁷ approving Xcel's 2022 property tax expense recovery of \$165.930 million and property tax true-up for the duration of the multiyear rate plan.

Xcel Energy submitted its 2022 Property Tax True-Up Report following its November 3, 2023 filing of the Company's Annual Incentive Compensation Compliance Report for the year 2022 (the 2022 AICC Report). Xcel Energy also included a proposed plan for issuing a one-time bill credit combining the Company's 2022 DOE settlement, property tax, annual incentive compensation, capital true-up, and net operating loss refunds to Minnesota customers.

The Department reviewed Xcel Energy's proposed property tax refund plan and concludes it is consistent with the methodologies previously approved by the Commission to combine the 2021 property tax and annual incentive compensation refunds with the anticipated Thirteenth DOE settlement payment refund.⁸

The difference between the actual 2022 Minnesota jurisdictional electric property tax expense of \$154.4 million⁹ less the \$20.4 million collected through riders, leaves an amount of \$134 million to compare to the baseline amount approved in base rates of \$145.3 million. This results in an \$11.3 million refund due to Xcel's Minnesota electric ratepayers, prior to application of interest.¹⁰

⁵ The Commission's July 17, 2023 [Order](#) in Docket No. E002/GR-21-630, Ordering Paragraph 52.

⁶ The Commission's November 2, 2022 [Order](#) in Docket Nos. E-002/M-20-743; E-002/GR-92-1185; G-002/GR-92-1186; E,G-002/M-22-254.

⁷ The Commission's July 17, 2023 [Order](#) in Docket No. E002/GR-21-630, Ordering Paragraphs 85, 86, and 118.

⁸ The Commission's November 2, 2022 [Order](#) in Docket Nos. E-002/M-20-743; E-002/GR-92-1185; G-002/GR-92-1186; E,G-002/M-22-254.

⁹ \$165.93 million times the Minnesota Jurisdiction allocator.

¹⁰ Xcel's 2022 [Property Tax Report](#), Attachment B, p. 1-3.

*C. 2022 ANNUAL INCENTIVE COMPENSATION COMPLIANCE REPORT SUMMARY AND
DEPARTMENT ANALYSIS*

The Company filed its Annual Incentive Compensation Compliance Report (AICC Report) on November 3, 2023 for the year 2022 pursuant to the Commission's Orders.¹¹ The orders required Xcel to cap its recovery of annual incentive plan compensation expense at 15% of individual base pay and 100% of target payout,¹² cap its cost recovery on the top ten highest-paid officers and employees salaries to \$1.5 million in total, excluded recovery on the annual incentive plan compensation of the top ten highest-paid officers and employees and also required the Company to provide a calculation of the Minnesota jurisdictional top ten adjustment in future annual incentive compensation filings. The Commission approved a Minnesota jurisdictional annual incentive plan compensation expense recovery amount of \$22.878 million for the 2022 MYRP. The Commission also required the Company to continue filing annual compliance reports evaluating the operation and performance of its incentive compensation plan and any associated refund with no change to reporting requirements.

Since Xcel's 1992 rate case, the Commission has limited recovery for short-term incentive compensation (now called AIP) to 15% of an employee's base salary. This order also held the 15% rate and additionally limited recovery to 100% of target payout and a cap at \$1.5 million for the 10 highest paid employees whose AIP costs are not recoverable.¹³ The Commission also required a calculation of the Minnesota jurisdictional top ten adjustment in this docket and in annual compliance filings for incentive compensation plan.¹⁴

In its 2022 AICC Report, based on performance for the year 2022, Xcel Energy provided the jurisdictional amount of electric utility incentive compensation paid and eligible for recovery¹⁵ was \$19.1 million and gas utility incentive compensation paid and eligible for recovery was \$1.4 million, for a total of \$20,573,486.¹⁶

¹¹ The Commission's July 17, 2023 [Order](#) in Docket No. E002/GR-21-630, Ordering Paragraph(s) 4, 5, 6, 7, 8, and 9.

¹² Note that Xcel did use 150% of target payout in the Year-End Award, but capped calculation of recovery at 100% of target per the order.

¹³ The Commission's July 17, 2023 [Order](#) in Docket No. E002/GR-21-630, Ordering Paragraphs 4-6; and the Commission's July 12, 2023 [Order](#) in Docket Nos. G002/GR-21-678 and G002/GR-21-679, Ordering Paragraphs 4-6.

¹⁴ The Commission's July 17, 2023 [Order](#) in Docket No. E002/GR-21-630, Ordering Paragraph 7; and the Commission's July 12, 2023 [Order](#) in Docket Nos. G002/GR-21-678 and G002/GR-21-679, Ordering Paragraph 7.

¹⁵ Excludes annual incentive payments (AIP) over 15% of base pay for the electric utility.

¹⁶ Xcel's [2022 AICC Report](#), Attachment C, p. 1 of 1.

Table 2: 2022 Eligible Incentive Compensation Paid and Amount Included in Base Rates¹⁷

	Electric	Gas	Total
Amount Approved in Base Rates	\$20,603,598 ¹⁸	\$1,463,237	\$22,066,835
Amount Eligible for Recovery	\$19,176,292	\$1,397,194	\$20,573,486
Base Rate Amount Less Eligible Amount	\$1,427,306	\$66,043	\$1,493,349

Table 2 compares the incentive compensation paid and eligible for recovery to the amount included in base rates, for both electric and gas utilities. The Company recovered \$1,427,306 more in base rates in electric and \$66,043 in gas utility eligible incentive compensation than it paid in 2022; as a result, these amounts will be refunded. The Company proposes to refund these amounts to electric and gas customers through one-time bill credits. The Company plans to allocate the refund dollars based on approved 2022 revenue apportionment. The Company estimates the incentive compensation refund for the typical residential electric customer is approximately \$0.48, including interest at the cost of short-term debt.¹⁹ As allowed in Xcel's prior refund to customers (Docket Nos. E002/M-20-743, E002/GR-92-1185, G002/GR-92-1186 and E,G002/M-22-254, Order on November 2, 2022), the Company proposes again to combine the AIP refund with DOE, property tax, capital true-up and net operating loss refunds.

Consistent with prior compliance filings, the baseline comparison for the Minnesota Electric jurisdiction AIP is net of Interchange billings to NSP-Wisconsin. Production, Transmission, and Regional Market AIP expenses are subject to a revenue offset through the Interchange Agreement. The Commission's rate case Order in Docket E002/GR-21-630 also states in ordering paragraph 6, "The annual incentive plan compensation of Xcel's top ten highest-paid officers and employees is not recoverable."

The Company requested a change in reporting requirements and proposes to eliminate the current Incentive Compensation Annual Report for Plan Year 2023 to be filed in 2024. According to the Company, this report will continue to provide the Commission the details needed to ensure there is no over-recovery of AIP costs, while achieving greater regulatory efficiency by reducing the level of information for the Company to produce and for Parties to review. To ensure full compliance with incentive compensation refund obligation as ordered by the Commission, the Company proposes to continue to provide Attachment C – Summary of AIP Paid; Attachment E – Jurisdictional Calculations; Attachment F and G – Refund Calculations with Interest; and the new Attachment H – Top Ten Compensated Employees. In addition, the Company will provide a narrative summary of the proposed refund plans. The Company believes these attachments provide the data needed to support any required refund. The Company also stated that they would be willing to discuss with the Department

¹⁷ Xcel's [2022 AICC Report](#), Attachment C, p. 1 of 1.

¹⁸ Xcel's response to Department Information Request No. 1, see Department Attachment A.

¹⁹ Xcel's [2022 AICC Report](#), p. 5.

any significant changes to the incentive plan in future rate cases and are open to discussion with the Department to ensure reporting is beneficial for their analysis.

D. 2022 CAPITAL TRUE-UP COMPLIANCE REPORT SUMMARY AND DEPARTMENT ANALYSIS

On November 3, 2023, Xcel Energy submitted its 2022 Annual Compliance Report – Approval of 2022 True-Up Mechanisms pursuant to the Commission’s Orders²⁰ approving the Company’s proposed capital true-up for the 3-year multi-year rate plan, modeled on the 2016-2019 MYRP²¹, as a “one-way” true-up, so that customers will receive a refund for over-recovered funds for capital costs but will not be billed for under-recovered funds.

Table 3: 2022 Capital Additions and Revenue Requirements Summary (\$ millions)²²

	Rate Case	Actuals	Difference	Percent
Capital Additions	\$1,082.9	\$971.7	(\$111.2)	-10.3%
Rate Base	\$8,004.1	\$7,968.5	(\$35.6)	-0.4%
Depreciation	\$677.8	\$663.1	(\$14.7)	-2.2%
Revenue Requirements	\$1,121.2	\$1,107.7	(\$13.5)	-1.2%

As Table 3 shows, the actual 2022 capital-related revenue requirements were \$13.5 million lower than the approved amount from the MYRP due to lower capital additions and rate base, and resulting lower depreciation expense.

The Company plans to refund the excess recovered funds, with interest at the cost of short-term debt²³, through one-time bill credits based on 2022 rate base. The estimated average residential customer refund is approximately \$4.89.²⁴ The Company proposes to combine this refund with the DOE, Property Tax, AIP and NOL refunds as previously approved in other dockets.²⁵

E. 2022 TREATMENT OF NET OPERATING LOSS AND DEPARTMENT ANALYSIS

On November 3, 2023, Xcel Energy submitted its 2022 Annual Compliance Report on Regulatory Treatment of Net Operating Loss as required by the Commission’s Orders.²⁶

²⁰ The Commission’s July 17, 2023 [Order](#) in Docket No. E002/GR-21-630, Ordering Paragraph(s) 117.

²¹ The Commission’s June 12, 2017 [Order](#) in Docket No. E002/GR-15-826, Ordering Paragraph 3; Xcel to develop capital-projects true-up compliance reporting tool to be filed annually; and The Commission’s September 29, 2017 [Order](#), approving compliance filings with modification.

²² 2022 [Annual Compliance Report](#) – Approval of 2022 True-Up Mechanisms, p. 2.

²³ The Commission’s July 17, 2023 [Order](#) in Docket No. E002/GR-21-630, Ordering Paragraph 47.

²⁴ Xcel’s 2022 [Annual Compliance Report](#) – Approval of 2022 True-Up Mechanisms, Att. E, p. 1.

²⁵ The Commission’s November 2, 2022 [Order](#) in Docket Nos. Docket Nos. E002/M-20-743; E002/GR-92-1185; G002/GR-92-1186; and E,G002/M-22-254, Ordering Paragraph 8.

²⁶ The Commission’s May 14, 2012 [Order](#) in Docket No. E002/GR-10-971, Ordering Paragraph 11.

The Department reviewed the adjustments that Xcel made to the 2022 Deferred Tax Asset (DTA) and resulting NOL) Refund. The Company adjusted the 2022 NOL Annual Report for Section 172(f) Utilization (carryback) and the Prior Return adjustments. These adjustments corrected an overstatement of the DTA in the rate case compared to actual DTA in the NOL report, which results in a refund. Xcel shows these corrections on Attachments A and B of the 2022 Annual Compliance Report for the Regulatory Treatment of NOL and provided a summary of the 2022 NOL Refund on page 6 of its 2022 Annual Compliance Filing for the Regulatory Treatment of NOL as follows:

Table 4: 2022 Net Operating Loss Refund²⁷

	NOL Report (1)	Adj. Final Rates (2)	Refund (3)
Revenue Requirement Increase (Reduction)	\$7,489,834	\$9,116,743	(\$1,626,909)

Notes: (1) From Att. B, Page 2, Line 22; (2) From Att. B, Page 3, Line 22; and (3) Diff between Annual Report and Final Rates

As shown in Table 4, Xcel estimated in setting rates for 2022 a DTA that would equal a \$9,116,743 increase in revenue requirements. However, Xcel's actual DTA equaled an increase in revenue requirements of \$7,489,834. Due to the estimated higher DTA assumed in the rate case compared to actual DTA there is a resulting refund of \$1,626,909 owed to customers, prior to calculating interest.

III. DEPARTMENT RECOMMENDATIONS

The Department reviewed Xcel Energy's receipt of fourteenth Department of Energy payment and refund plan, 2022 property tax report and refund plan, 2022 annual incentive plan compliance report and refund plan, 2022 capital true-up refund and 2022 compliance report on treatment of net operating loss to answer the following questions:

- Should the Commission approve Xcel Energy's receipt of fourteenth DOE settlement payment refund plan?
- Should the Commission approve Xcel Energy's 2022 property tax refund?
- Should the Commission approve Xcel Energy's 2022 AIP refund and change in reporting requirements?
- Should the Commission approve Xcel Energy's 2022 capital true-up refund?
- Should the Commission approve Xcel Energy's 2022 treatment of net operating loss refund?
- Should the Commission allow Xcel Energy to combine the Company's 2022 DOE settlement, property tax, incentive compensation, capital true-up and net operating loss refunds?
- Is the proposed combined refund date reasonable?
- How should Xcel Energy apply interest to the combined refunds?

The following sections discuss each of these questions.

²⁷ Xcel's 2022 [Annual Compliance Report](#) – Regulatory Treatment of Net Operating Loss.

A. *SHOULD THE COMMISSION APPROVE XCEL ENERGY'S FOURTEENTH DOE SETTLEMENT REFUND PLAN?*

Yes. The Department reviewed Xcel Energy's proposed DOE settlement refund plan and does not object to the plan. Based on the above discussions, the Department recommends that the Commission:

- Approve the one-time bill credit method for refunding the \$12.258 million to the Minnesota jurisdiction, including all interest accumulated and net of related bank fees, for the fourteenth DOE payment;
- Approve the Company's proposed plan to combine DOE, property tax, AIP, capital true-up and NOL refunds;
- Require Xcel to provide this refund in combination with the other refunds above within 35 days of the Commission order if approved (note Xcel is planning to implement refund in the 2nd quarter of 2024);
- Require Xcel to include its finalized refund message on customer bills to alert ratepayers to the reasons for the refund(s);
- Require the Company to apply, on a monthly compounding basis, a 3.83% interest rate (highest interest rate quoted) to its DOE settlement refund through the month immediately preceding the billing cycle in which the Company issues refund to ratepayers;
- Require the Company to file a compliance report within 35 days after completing the related bill credits; and
- Require Xcel to continue to file information and documentation consistent with the Commission's December 16, 2011 Order, Point 11, in Docket No. E002/M-11-807 within 30 days of receiving future DOE payments pursuant to the Extended Settlement Agreement.

B. *SHOULD THE COMMISSION APPROVE XCEL ENERGY'S 2022 PROPERTY TAX REFUND?*

Yes. The Department reviewed Xcel Energy's proposed property tax refund for 2022 and concludes it is consistent with the Commission's July 17, 2023 Findings of Fact, Conclusions and Order in Docket No. E002/GR-21-630. Based on the above discussions, the Department recommends the Commission:

- Approve the Company's proposed property tax refund plan;
- Approve the Company's proposed plan to combine property tax, DOE, AIP, capital true-up and NOL refunds;
- Require Xcel to provide this refund in combination with the other refunds above within 35 days of the Commission order if approved;
- Require Xcel to include its finalized refund message on customer bills to alert ratepayers to the reasons for the refund(s);
- Require the Company to apply, on a monthly compounding basis, a 3.73% interest rate (based on the Company's approved short-term debt rate) to its property tax refund through the month immediately preceding the billing cycle in which the Company issues refund to ratepayers; and
- Require Xcel to file a compliance report summarizing results of the combined customer refund within 35 days of completing the refund process.

C. SHOULD THE COMMISSION APPROVE XCEL ENERGY'S 2022 ANNUAL INCENTIVE PLAN REFUND AND REQUESTED CHANGE IN REPORTING REQUIREMENTS?

Yes. The Department verified the incentive compensation included in current rates for the electric utility is \$20,603,598 and for the gas utility is \$1,463,237.²⁸ The Department concluded the Company used the correct comparison in support of the Company's assertion that electric service customers are due an approximate \$1.4 million refund and gas service customers are due an approximate \$66,000 refund for the incentive compensation recovered in base rates, but not paid. The Department recommends that the Commission:

- Approve the Company's proposed AIP refund plan;
- Approve the Company's proposed plan to combine AIP, DOE, property tax, capital true-up and NOL refunds;
- Require Xcel to provide this refund in combination with the other refunds above within 35 days of the Commission order if approved;
- Require Xcel to include its finalized refund message on customer bills to alert ratepayers to the reasons for the refund(s);
- Require the Company to apply, on a monthly compounding basis, a 3.73% interest rate (based on the Company's approved short-term debt rate) to its property tax refund through the month immediately preceding the billing cycle in which the Company issues refund to ratepayers;
- Require Xcel to file a compliance report summarizing results of the combined customer refund within 35 days of completing the refund process; and
- Modify the Company's requested reporting requirement changes. The Department reviewed the proposed changes to the reporting requirements and notes that Attachments A, B (AIP plans) and D (AIP employee and executive breakouts) are being eliminated by Xcel. The Department does not oppose eliminating Attachments A and B, since the AIP plans are provided in the rate cases. However, the Department finds the information in Attachment D to be useful in its review of AIP, additionally we find Xcel's new Attachment H to provide information needed in calculating the AIP refund amounts. As a result, we recommend the Commission require Xcel to continue to provide Attachment D and additionally the new Attachment H in future AIP filings.

D. SHOULD THE COMMISSION APPROVE XCEL ENERGY'S 2022 CAPITAL TRUE-UP REFUND?

Yes. After reviewing the Company's compliance report, the Department recommends Commission:

- Approve the Company's proposed capital true-up refund plan;
- Approve the Company's proposed plan to combine the capital true-up, DOE, property tax, AIP, and NOL refunds;
- Require Xcel to provide this refund in combination with the other refunds above within 35 days of the Commission order if approved;

²⁸ 2020 and 2021 Incentive Compensation Plan Annual Reports (Docket Nos. E,G002/M-21-369 and E,G002/M-22-254, respectively).

- Require Xcel to include its finalized refund message on customer bills to alert ratepayers to the reasons for the refund(s);
- Require the Company to apply, on a monthly compounding basis, a 3.73% interest rate (based on the Company's approved short-term debt rate) to its capital true-up refund through the month immediately preceding the billing cycle in which the Company issues refund to ratepayers; and
- Require Xcel to file a compliance report summarizing results of the combined customer refund within 35 days of completing the refund process.

E. SHOULD THE COMMISSION APPROVE XCEL ENERGY'S 2022 TREATMENT OF NET OPERATING LOSS REFUND?

Yes. The Department reviewed the adjustments that Xcel made to the 2022 NOL Refund and concludes that the adjustments and resulting refund of \$1,626,909 are reasonable. Based on the above discussion, the Department recommends the Commission:

- Approve the Company's proposed NOL refund plan;
- Approve the Company's proposed plan to combine NOL, DOE, property tax, AIP, and capital true-up refunds;
- Require Xcel to provide this refund in combination with the other refunds above within 35 days of the Commission order if approved;
- Require Xcel to include its finalized refund message on customer bills to alert ratepayers to the reasons for the refund(s);
- Require the Company to apply, on a monthly compounding basis, a 3.73% interest rate to its NOL refund through the month immediately preceding the billing cycle in which the Company issues refund to ratepayers; and
- Require Xcel to file a compliance report summarizing results of the combined customer refund within 35 days of completing the refund process.

F. SHOULD THE COMMISSION ALLOW XCEL ENERGY TO COMBINE THE COMPANY'S FOURTEENTH DOE SETTLEMENT, 2022 PROPERTY TAX, 2022 INCENTIVE COMPENSATION, 2022 CAPITAL TRUE-UP AND 2022 NET OPERATING LOSS REFUNDS?

- a. As stated earlier, the Department does not object to Xcel Energy's proposal to combine its DOE, property tax, incentive compensation, capital true-up and net operating loss refunds because it is more efficient to do so and as long as the interest on these refund amounts accrue until the excess rate recoveries are refunded.
- b. Prior to issuing its 2022 combined refund, Xcel Energy intends to finalize the relevant customer bill message in consultation with the Commission's Consumer Affairs Office.²⁹
- c. The following table summarizes the combined refunds:

²⁹ Xcel's [2022 Property Tax True-Up Report & Combined Refund Plan](#), p. 6.

Table 5: Proposed Combined Residential Customer Refunds³⁰

Refund Item	Refund Amt*	Allocation to Class Methodology	Int. Rate	Est. Refund (Res Cust)
DOE #14	\$12.3 million	2022 Nuc Plant Strat/Cap & Energy Alloc	3.83%	\$3.40
Prop Tax	\$11.3 million	2022 Property Tax Allocation	3.73%	\$4.29
AIP	\$1.4 million	2022 Revenue Allocation	3.73%	\$0.48
Cap. T-Up	\$13.5 million	2022 Rate Base Allocation	3.73%	\$4.89
NOL	\$1.6 million	2022 Rate Base Allocation	3.73%	\$0.59
Total	\$40.1 million**	--	--	\$13.65**

*Not Including Interest

**Rounded

G. IS THE PROPOSED COMBINED REFUND DATE REASONABLE?

Yes. The most recent DOE settlement refund required a notice to be sent within 35 days of receipt of funds and for the refund plan to begin within 35 days if there are no objections from the Department. Using this as a baseline, 35 days after the Commission’s Order approving these five refunds also seems like a reasonable timeline for customers to receive all five of the proposed bill credits and/or refunds in this petition. As noted earlier, the Company plans to issue customer refunds in the 2nd quarter of 2024.

H. HOW SHOULD XCEL ENERGY APPLY INTEREST ON THE COMBINED REFUNDS?

The Department sent Department Information Request No. 2³¹ to the Company relating to the start date of accumulating interest on November 3, 2023 and the Company responded that “The compliance filings were due 30 days after the final written order and consistent with past practice, the calculation of interest begins on the due date of the compliance filing when the refund amount is known.”

The Department also asked about using the cost of short-term debt instead of the prime rate typically required in refund cases, the Company stated:

Consistent with the compliance filings for the last property tax and NOL refunds, the Company used the last authorized short-term debt rate to calculate interest for the Property Tax and NOL refunds. The Company used the last authorized short-term debt rate to calculate interest for the AIP and capital true up refunds to establish consistency across all of these refund mechanisms with the level approved in the most recent rate case. In addition, this change was made to avoid the unnecessary confusion created in the past where various interest rates were used across the various refund mechanisms. The compliance filings for recovery refunds are typically due 30 days after the final written order and consistent with past practice, the calculation of interest begins on the due date of the compliance filing when the refund amount is known.

³⁰ Xcel’s [Notice of Receipt of Fourteenth DOE Settlement Payment and Refund Plan](#), filed December 22, 2023, p.5.

³¹ Xcel’s response to Department Information Request No. 2, see Department Attachment B.

The Department does not object to using the same 3.735 approved short-term debt interest rate for four of the refunds (we agreed with Xcel's use of the 3.83% highest interest rate quoted for its DOE refund) to simplify future refunds and because the short-term debt rate has been allowed in some past refunds. However, it is not clear that using the cost of short-term debt is the best decision for customers. The department notes that prime rate varied from 3.25-7.27% in 2022 (average of 4.85%) and 7.5-8.5% in 2023 (average of 8.19%) which would determine higher customer refunds. As a result, the Department does not oppose to the Company being required to use the prime rate for the four refunds (not including DOE refund) if the Commission or parties support use of the prime rate instead of the short-term debt rate.

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☒ **Public Document**

Xcel Energy Information Request No. 1
Docket No.: E,G002/M-23-468
Response To: Minnesota Department of Commerce
Requestor: Holly Jones
Date Received: January 5, 2024

Question:

Topic: Annual Incentive Compensation (AIP)
Reference(s): Xcel's November 3, 2023 Petition AIP Refund 21-630 & 23-468

The Commission's July 17, 2023 Rate Case Order in Docket E002/GR-21-630 specifically ordering paragraph 8 states: "The Commission approves Xcel's 2022-2024 Minnesota jurisdictional annual incentive plan compensation expense of \$22.878 million, \$23.589 million and \$24.324 million, respectively which results in 2022-2024 revenue requirement reductions of \$1.127 million, \$1.161 million and \$1.197 million, respectively."

However, in Xcel's filing dated November 3, 2023 on page 30, the Company used \$20,603,598 as the amount approved in base rates for 2022 AIP. Please explain and provide supporting calculations for the \$20,603,598 used in the 2022 AIP Refund, instead of the amount approved in the rate case of \$22,878,000 on a Minnesota Jurisdictional basis per the Commission's Order.

Response:

Consistent with prior compliance filings, the baseline comparison for the Minnesota Electric jurisdiction AIP is net of Interchange billings to NSP-Wisconsin. Production, Transmission, and Regional Market AIP expenses are subject to a revenue offset through the Interchange Agreement. This revenue offset amount is shown on the "Interchange Impact" line in the table below.

The Commission's rate case Order in Docket E002/GR-21-630 also states in ordering paragraph 6, "The annual incentive plan compensation of Xcel's top ten highest-paid officers and employees is not recoverable." This adjustment is shown on the "AIP for Top Ten Compensated" line in the table below.

The following table provides the calculation of the 2022 AIP baseline amount of \$20.6 million.

	2022 TY (\$ mil)	
Production	\$10.544	included in Interchange
Transmission	0.974	included in Interchange
Regional Market Expenses	0.030	included in Interchange
Distribution	0.462	
Customer Accounts	1.184	
Customer Service	0.046	
Sales	0.107	
A&G	<u>12.409</u>	
Minnesota Electric AIP	\$25.756	
AIP over 20% Base Pay	(1.751)	
Incremental AIP for 15% cap	<u>(1.127)</u>	Ordering paragraphs 4 and 8
MN Electric AIP after cap reduction	\$22.878	Ordering paragraph 8
Interchange Allocator	83.6779%	Ordering paragraph 44
Interchange Impact	(1.88)	
AIP for Top Ten Compensated	<u>(0.39)</u>	Ordering paragraph 6
MN Electric AIP in Base Rates net of I/A billings to NSPW	\$ 20.604	Baseline in AIP Compliance

Preparer: Mary Pope
 Title: Principal Rate Analyst
 Department: Revenue Requirement North
 Telephone: 612-330-6574
 Date: January 16, 2024

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☒ Public Document

Xcel Energy Information Request No. 2
Docket No.: E,G002/M-23-468
Response To: Minnesota Department of Commerce
Requestor: Holly Jones
Date Received: January 5, 2024

Question:

Topic: Interest on Refunds

Reference(s): Xcel's November 3, 2023 Petition Various Refunds 21-630 and 23-468

- a) Please explain why November 4, 2023 is the appropriate date to start providing interest to ratepayers on the various Capital True-Up, AIP, Property Tax, NOL Tax and DOE Settlement? Why should the interest on these refunds start on October 6, 2023 the date of the Commission's Rehearing Order in Docket No. E002/GR-21-630?
- b) Please explain why the interest rate used by Xcel for the various refunds is short-term debt rate, instead of the prime rate usually required when making refunds to customers.

Response:

- a) The compliance filings were due 30 days after the final written order and consistent with past practice, the calculation of interest begins on the due date of the compliance filing when the refund amount is known.
- b) Consistent with the compliance filings for the last property tax and NOL refunds, the Company used the last authorized short-term debt rate to calculate interest for the Property Tax and NOL refunds.

The Company used the last authorized short-term debt rate to calculate interest for the AIP and capital true up refunds to establish consistency across all of these refund mechanisms with the level approved in the most recent rate case. In addition, this change was made to avoid the unnecessary confusion created in the past where various interest rates were used across the various refund mechanisms.

Preparer: Mary Pope
Title: Principle Rate Analyst
Department: Revenue Requirements North
Telephone: 612-330-6574
Date: January 16, 2024

CERTIFICATE OF SERVICE

I, Sharon Ferguson, hereby certify that I have this day, served copies of the following document on the attached list of persons by electronic filing, certified mail, e-mail, or by depositing a true and correct copy thereof properly enveloped with postage paid in the United States Mail at St. Paul, Minnesota.

Minnesota Department of Commerce Comments

Docket No. E002/GR-92-1185, G002/GR-92-1186, E002/GR-10-971, E002/M-15-1089, E002/M-20-743, E002/GR-21-630, G002/GR-21-678, E002/M-21-815, E002/GR-22-254, and E, G002/M-23-468

Dated this **2nd** day of **February 2024**

/s/Sharon Ferguson

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Pam	Marshall	pam@energycents.org	Energy CENTS Coalition	823 E 7th St St Paul, MN 55106	Electronic Service	No	OFF_SL_20-743_Official
Joseph	Meyer	joseph.meyer@ag.state.mn.us	Office of the Attorney General-RUD	Bremer Tower, Suite 1400 445 Minnesota Street St Paul, MN 55101-2131	Electronic Service	No	OFF_SL_20-743_Official
Stacy	Miller	stacy.miller@minneapolismn.gov	City of Minneapolis	350 S. 5th Street Room M 301 Minneapolis, MN 55415	Electronic Service	No	OFF_SL_20-743_Official
David	Moeller	dmoeller@allete.com	Minnesota Power	30 W Superior St Duluth, MN 558022093	Electronic Service	No	OFF_SL_20-743_Official
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David	Niles	david.niles@avantenergy.com	Minnesota Municipal Power Agency	220 South Sixth Street Suite 1300 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_20-743_Official
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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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Greg	Palmer	gpalmer@greatermngas.com	Greater Minnesota Gas, Inc. & Greater MN Transmission, LLC	1900 Cardinal Ln PO Box 798 Faribault, MN 55021	Electronic Service	No	OFF_SL_20-743_Official
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Kevin	Pranis	kpranis@liunagroc.com	Laborers' District Council of MN and ND	81 E Little Canada Road St. Paul, MN 55117	Electronic Service	No	OFF_SL_20-743_Official
Generic Notice	Residential Utilities Division	residential.utilities@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012131	Electronic Service	Yes	OFF_SL_20-743_Official
Kevin	Reuther	kreuther@mncenter.org	MN Center for Environmental Advocacy	26 E Exchange St, Ste 206 St. Paul, MN 551011667	Electronic Service	No	OFF_SL_20-743_Official
Susan	Romans	sromans@allete.com	Minnesota Power	30 West Superior Street Legal Dept Duluth, MN 55802	Electronic Service	No	OFF_SL_20-743_Official

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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Generic Notice	Commerce Attorneys	commerce.attorneys@ag.state.mn.us	Office of the Attorney General-DOC	445 Minnesota Street Suite 1400 St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_21-630_Official

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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David	Moeller	dmoeller@allete.com	Minnesota Power	30 W Superior St Duluth, MN 558022093	Electronic Service	No	OFF_SL_21-630_Official
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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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Generic Notice	Residential Utilities Division	residential.utilities@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012131	Electronic Service	Yes	OFF_SL_21-630_Official
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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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Generic Notice	Commerce Attorneys	commerce.attorneys@ag.state.mn.us	Office of the Attorney General-DOC	445 Minnesota Street Suite 1400 St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_21-678_21-678
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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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Peder	Larson	plarson@larkinhoffman.com	Larkin Hoffman Daly & Lindgren, Ltd.	8300 Norman Center Drive Suite 1000 Bloomington, MN 55437	Electronic Service	No	OFF_SL_21-678_21-678
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Pam	Marshall	pam@energycents.org	Energy CENTS Coalition	823 E 7th St St Paul, MN 55106	Electronic Service	No	OFF_SL_21-678_21-678
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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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David	Moeller	dmoeller@allete.com	Minnesota Power	30 W Superior St Duluth, MN 558022093	Electronic Service	No	OFF_SL_21-678_21-678
Andrew	Moratzka	andrew.moratzka@stoel.com	Stoel Rives LLP	33 South Sixth St Ste 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-678_21-678
Travis	Murray	travis.murray@ag.state.mn.us	Office of the Attorney General-RUD	445 Minnesota St Ste 1400 Saint Paul, MN 55101	Electronic Service	No	OFF_SL_21-678_21-678
David	Niles	david.niles@avantenergy.com	Minnesota Municipal Power Agency	220 South Sixth Street Suite 1300 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-678_21-678
Samantha	Norris	samanthanorris@alliantenergy.com	Interstate Power and Light Company	200 1st Street SE PO Box 351 Cedar Rapids, IA 524060351	Electronic Service	No	OFF_SL_21-678_21-678
Greg	Palmer	gpalmer@greatermngas.com	Greater Minnesota Gas, Inc. & Greater MN Transmission, LLC	1900 Cardinal Ln PO Box 798 Faribault, MN 55021	Electronic Service	No	OFF_SL_21-678_21-678
Generic Notice	Residential Utilities Division	residential.utilities@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012131	Electronic Service	Yes	OFF_SL_21-678_21-678
Joseph L	Sathe	jsathe@kennedy-graven.com	Kennedy & Graven, Chartered	150 S 5th St Ste 700 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-678_21-678

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Elizabeth	Schmiesing	eschmiesing@winthrop.com	Winthrop & Weinstine, P.A.	225 South Sixth Street Suite 3500 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-678_21-678
Christine	Schwartz	Regulatory.records@xcelenergy.com	Xcel Energy	414 Nicollet Mall FL 7 Minneapolis, MN 554011993	Electronic Service	No	OFF_SL_21-678_21-678
Will	Seuffert	Will.Seuffert@state.mn.us	Public Utilities Commission	121 7th PI E Ste 350 Saint Paul, MN 55101	Electronic Service	Yes	OFF_SL_21-678_21-678
Janet	Shaddix Elling	jshaddix@janetshaddix.com	Shaddix And Associates	7400 Lyndale Ave S Ste 190 Richfield, MN 55423	Electronic Service	No	OFF_SL_21-678_21-678
James M	Strommen	jstrommen@kennedy-graven.com	Kennedy & Graven, Chartered	150 S 5th St Ste 700 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-678_21-678
Eric	Swanson	eswanson@winthrop.com	Winthrop & Weinstine	225 S 6th St Ste 3500 Capella Tower Minneapolis, MN 554024629	Electronic Service	No	OFF_SL_21-678_21-678
Amelia	Vohs	avohs@mncenter.org	Minnesota Center for Environmental Advocacy	1919 University Avenue West Suite 515 St. Paul, MN 55104	Electronic Service	No	OFF_SL_21-678_21-678
Joseph	Windler	jwindler@winthrop.com	Winthrop & Weinstine	225 South Sixth Street, Suite 3500 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-678_21-678

[illegible]

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
James	Denniston	james.r.denniston@xcelenergy.com	Xcel Energy Services, Inc.	414 Nicollet Mall, 401-8 Minneapolis, MN 55401	Electronic Service	No	OFF_SL_21-815_M-21-815
Kristen	Eide Tollefson	healingsystems69@gmail.com	R-CURE	28477 N Lake Ave Frontenac, MN 55026-1044	Electronic Service	No	OFF_SL_21-815_M-21-815
Rebecca	Eilers	rebecca.d.eilers@xcelenergy.com	Xcel Energy	414 Nicollet Mall - 401 7th Floor Minneapolis, MN 55401	Electronic Service	No	OFF_SL_21-815_M-21-815
John	Farrell	jfarrell@ilsr.org	Institute for Local Self-Reliance	2720 E. 22nd St Institute for Local Self-Reliance Minneapolis, MN 55406	Electronic Service	No	OFF_SL_21-815_M-21-815
Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce	85 7th Place E Ste 280 Saint Paul, MN 551012198	Electronic Service	No	OFF_SL_21-815_M-21-815
Edward	Garvey	garveyed@aol.com	Residence	32 Lawton St Saint Paul, MN 55102	Electronic Service	No	OFF_SL_21-815_M-21-815
Edward	Garvey	edward.garvey@AESLconsulting.com	AESL Consulting	32 Lawton St Saint Paul, MN 55102-2617	Electronic Service	No	OFF_SL_21-815_M-21-815
Thomas P.	Harlan	harlan@mdh-law.com	Madigan, Dahl & Harlan, P.A.	222 South Ninth Street Suite 3150 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-815_M-21-815
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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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Amber	Hedlund	amber.r.hedlund@xcelenergy.com	Northern States Power Company dba Xcel Energy-Elec	414 Nicollet Mall, 401-7 Minneapolis, MN 55401	Electronic Service	No	OFF_SL_21-815_M-21-815
Adam	Heinen	aheinen@dakotaelectric.com	Dakota Electric Association	4300 220th St W Farmington, MN 55024	Electronic Service	No	OFF_SL_21-815_M-21-815
Michael	Hoppe	lu23@ibew23.org	Local Union 23, I.B.E.W.	445 Etna Street Ste. 61 St. Paul, MN 55106	Electronic Service	No	OFF_SL_21-815_M-21-815
Geoffrey	Inge	ginge@regintl.com	Regulatory Intelligence LLC	PO Box 270636 Superior, CO 80027-9998	Electronic Service	No	OFF_SL_21-815_M-21-815
Alan	Jenkins	aj@jenkinsatlaw.com	Jenkins at Law	2950 Yellowtail Ave. Marathon, FL 33050	Electronic Service	No	OFF_SL_21-815_M-21-815
Richard	Johnson	Rick.Johnson@lawmoss.com	Moss & Barnett	150 S. 5th Street Suite 1200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-815_M-21-815
Sarah	Johnson Phillips	sarah.phillips@stoel.com	Stoel Rives LLP	33 South Sixth Street Suite 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-815_M-21-815
Michael	Krikava	mkrikava@taftlaw.com	Taft Stettinius & Hollister LLP	2200 IDS Center 80 S 8th St Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-815_M-21-815
Carmel	Laney	carmel.laney@stoel.com	Stoel Rives LLP	33 South Sixth Street Suite 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-815_M-21-815

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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Philip	Mahowald	pmahowald@thejacobsonlawgroup.com	Jacobson Law Group	180 East Fifth Street Suite 940 St. Paul, MN 55101	Electronic Service	No	OFF_SL_21-815_M-21-815
Kavita	Maini	kmairi@wi.rr.com	KM Energy Consulting, LLC	961 N Lost Woods Rd Oconomowoc, WI 53066	Electronic Service	No	OFF_SL_21-815_M-21-815
Pam	Marshall	pam@energycents.org	Energy CENTS Coalition	823 E 7th St St Paul, MN 55106	Electronic Service	No	OFF_SL_21-815_M-21-815
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Stacy	Miller	stacy.miller@minneapolismn.gov	City of Minneapolis	350 S. 5th Street Room M 301 Minneapolis, MN 55415	Electronic Service	No	OFF_SL_21-815_M-21-815
David	Moeller	dmoeller@allete.com	Minnesota Power	30 W Superior St Duluth, MN 558022093	Electronic Service	No	OFF_SL_21-815_M-21-815
Andrew	Moratzka	andrew.moratzka@stoel.com	Stoel Rives LLP	33 South Sixth St Ste 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-815_M-21-815
David	Niles	david.niles@avantenergy.com	Minnesota Municipal Power Agency	220 South Sixth Street Suite 1300 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-815_M-21-815

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Generic Notice	Residential Utilities Division	residential.utilities@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012131	Electronic Service	Yes	OFF_SL_21-815_M-21-815
Kevin	Reuther	kreuther@mncenter.org	MN Center for Environmental Advocacy	26 E Exchange St, Ste 206 St. Paul, MN 551011667	Electronic Service	No	OFF_SL_21-815_M-21-815
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Joseph L	Sathe	jsathe@kennedy-graven.com	Kennedy & Graven, Chartered	150 S 5th St Ste 700 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-815_M-21-815
Peter	Scholtz	peter.scholtz@ag.state.mn.us	Office of the Attorney General-RUD	Suite 1400 445 Minnesota Street St. Paul, MN 55101-2131	Electronic Service	No	OFF_SL_21-815_M-21-815
Christine	Schwartz	Regulatory.records@xcelenergy.com	Xcel Energy	414 Nicollet Mall FL 7 Minneapolis, MN 554011993	Electronic Service	Yes	OFF_SL_21-815_M-21-815
Jessie	Seim	jessie.seim@piic.org	Prairie Island Indian Community	5636 Sturgeon Lake Rd Welch, MN 55089	Electronic Service	No	OFF_SL_21-815_M-21-815
Will	Seuffert	Will.Seuffert@state.mn.us	Public Utilities Commission	121 7th Pl E Ste 350 Saint Paul, MN 55101	Electronic Service	Yes	OFF_SL_21-815_M-21-815

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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Joshua	Smith	joshua.smith@sierraclub.org		85 Second St FL 2 San Francisco, CA 94105	Electronic Service	No	OFF_SL_21-815_M-21-815
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James M	Strommen	jstrommen@kennedy-graven.com	Kennedy & Graven, Chartered	150 S 5th St Ste 700 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-815_M-21-815
Eric	Swanson	eswanson@winthrop.com	Winthrop & Weinstine	225 S 6th St Ste 3500 Capella Tower Minneapolis, MN 554024629	Electronic Service	No	OFF_SL_21-815_M-21-815
Joseph	Windler	jwindler@winthrop.com	Winthrop & Weinstine	225 South Sixth Street, Suite 3500 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-815_M-21-815
Kurt	Zimmerman	kwz@ibew160.org	Local Union #160, IBEW	2909 Anthony Ln St Anthony Village, MN 55418-3238	Electronic Service	No	OFF_SL_21-815_M-21-815

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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Bridget	Dockter	Bridget.Dockter@xcelenergy.com		N/A	Electronic Service	No	OFF_SL_22-254_M-22-254
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Christopher	Droske	christopher.droske@minneapolismn.gov	City of Minneapolis	661 5th Ave N Minneapolis, MN 55405	Electronic Service	No	OFF_SL_22-254_M-22-254
Ron	Elwood	relwood@mnlsap.org	Legal Services Advocacy Project	970 Raymond Avenue Suite G-40 Saint Paul, MN 55114	Electronic Service	No	OFF_SL_22-254_M-22-254
James C.	Erickson	jericksonkbc@gmail.com	Kelly Bay Consulting	17 Quechee St Superior, WI 54880-4421	Electronic Service	No	OFF_SL_22-254_M-22-254
John	Farrell	jfarrell@ilsr.org	Institute for Local Self-Reliance	2720 E. 22nd St Institute for Local Self-Reliance Minneapolis, MN 55406	Electronic Service	No	OFF_SL_22-254_M-22-254
Eric	Fehlhaber	efehlhaber@dakotaelectric.com	Dakota Electric Association	4300 220th St W Farmington, MN 55024	Electronic Service	No	OFF_SL_22-254_M-22-254
Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce	85 7th Place E Ste 280 Saint Paul, MN 551012198	Electronic Service	No	OFF_SL_22-254_M-22-254
Lucas	Franco	lfranco@liunagro.com	LIUNA	81 Little Canada Rd E Little Canada, MN 55117	Electronic Service	No	OFF_SL_22-254_M-22-254
Daryll	Fuentes	energy@usg.com	USG Corporation	550 W Adams St Chicago, IL 60661	Electronic Service	No	OFF_SL_22-254_M-22-254

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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Bruce	Gerhardson	bgerhardson@otpc.com	Otter Tail Power Company	PO Box 496 215 S Cascade St Fergus Falls, MN 565380496	Electronic Service	No	OFF_SL_22-254_M-22-254
Anita	Grace	anita@gracemulticultural.com	GRACE Multicultural	12959 196th LN NW Elk River, MN 55330	Electronic Service	No	OFF_SL_22-254_M-22-254
Todd J.	Guerrero	todd.guerrero@kutakrock.com	Kutak Rock LLP	Suite 1750 220 South Sixth Street Minneapolis, MN 554021425	Electronic Service	No	OFF_SL_22-254_M-22-254
Matthew B	Harris	matt.b.harris@xcelenergy.com	XCEL ENERGY	401 Nicollet Mall FL 8 Minneapolis, MN 55401	Electronic Service	Yes	OFF_SL_22-254_M-22-254
Adam	Heinen	aheinen@dakotaelectric.com	Dakota Electric Association	4300 220th St W Farmington, MN 55024	Electronic Service	No	OFF_SL_22-254_M-22-254
Annete	Henkel	mui@mutilityinvestors.org	Minnesota Utility Investors	413 Wacouta Street #230 St. Paul, MN 55101	Electronic Service	No	OFF_SL_22-254_M-22-254
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Michael	Hoppe	lu23@ibew23.org	Local Union 23, I.B.E.W.	445 Etna Street Ste. 61 St. Paul, MN 55106	Electronic Service	No	OFF_SL_22-254_M-22-254
MJ	Horner	mj.horner@xcelenergy.com		N/A	Electronic Service	No	OFF_SL_22-254_M-22-254

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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Travis	Jacobson	travis.jacobson@mdu.com	Great Plains Natural Gas Company	400 N 4th St Bismarck, ND 58501	Electronic Service	No	OFF_SL_22-254_M-22-254
Alan	Jenkins	aj@jenkinsatlaw.com	Jenkins at Law	2950 Yellowtail Ave. Marathon, FL 33050	Electronic Service	No	OFF_SL_22-254_M-22-254
Richard	Johnson	Rick.Johnson@lawmoss.com	Moss & Barnett	150 S. 5th Street Suite 1200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_22-254_M-22-254
Sarah	Johnson Phillips	sarah.phillips@stoel.com	Stoel Rives LLP	33 South Sixth Street Suite 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_22-254_M-22-254
Nick	Kaneski	nick.kaneski@enbridge.com	Enbridge Energy Company, Inc.	11 East Superior St Ste 125 Duluth, MN 55802	Electronic Service	No	OFF_SL_22-254_M-22-254
Michael	Krikava	mkrikava@taftlaw.com	Taft Stettinius & Hollister LLP	2200 IDS Center 80 S 8th St Minneapolis, MN 55402	Electronic Service	No	OFF_SL_22-254_M-22-254
Nicolle	Kupser	nkupser@greatermngas.com	Greater Minnesota Gas, Inc. & Greater MN Transmission, LLC	1900 Cardinal Ln PO Box 798 Faribault, MN 55021	Electronic Service	No	OFF_SL_22-254_M-22-254
Peder	Larson	plarson@larkinhoffman.com	Larkin Hoffman Daly & Lindgren, Ltd.	8300 Norman Center Drive Suite 1000 Bloomington, MN 55437	Electronic Service	No	OFF_SL_22-254_M-22-254
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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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Kavita	Maini	kmairi@wi.rr.com	KM Energy Consulting, LLC	961 N Lost Woods Rd Oconomowoc, WI 53066	Electronic Service	No	OFF_SL_22-254_M-22-254
Pam	Marshall	pam@energycents.org	Energy CENTS Coalition	823 E 7th St St Paul, MN 55106	Electronic Service	No	OFF_SL_22-254_M-22-254
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David	Moeller	dmoeller@allete.com	Minnesota Power	30 W Superior St Duluth, MN 558022093	Electronic Service	No	OFF_SL_22-254_M-22-254
Andrew	Moratzka	andrew.moratzka@stoel.com	Stoel Rives LLP	33 South Sixth St Ste 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_22-254_M-22-254
David	Niles	david.niles@avantenergy.com	Minnesota Municipal Power Agency	220 South Sixth Street Suite 1300 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_22-254_M-22-254

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Samantha	Norris	samanthanorris@alliantenergy.com	Interstate Power and Light Company	200 1st Street SE PO Box 351 Cedar Rapids, IA 524060351	Electronic Service	No	OFF_SL_22-254_M-22-254
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John	Pacheco	johnpachecojr@gmail.com		N/A	Electronic Service	No	OFF_SL_22-254_M-22-254
Greg	Palmer	gpalmer@greatermngas.com	Greater Minnesota Gas, Inc. & Greater MN Transmission, LLC	1900 Cardinal Ln PO Box 798 Faribault, MN 55021	Electronic Service	No	OFF_SL_22-254_M-22-254
Jose	Perez	jose@hispanicsinenergy.com	Hispanics in Energy	1017 L Street #719 Sacramento, CA 95814	Electronic Service	No	OFF_SL_22-254_M-22-254
Jennifer	Peterson	jjpeterson@mnpower.com	Minnesota Power	30 West Superior Street Duluth, MN 55802	Electronic Service	No	OFF_SL_22-254_M-22-254
Catherine	Phillips	Catherine.Phillips@wecenergygroup.com	Minnesota Energy Resources	231 West Michigan St Milwaukee, WI 53203	Electronic Service	No	OFF_SL_22-254_M-22-254
Kevin	Pranis	kpranis@liunagro.com	Laborers' District Council of MN and ND	81 E Little Canada Road St. Paul, MN 55117	Electronic Service	No	OFF_SL_22-254_M-22-254
Generic Notice	Residential Utilities Division	residential.utilities@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012131	Electronic Service	Yes	OFF_SL_22-254_M-22-254

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Kevin	Reuther	kreuther@mncenter.org	MN Center for Environmental Advocacy	26 E Exchange St, Ste 206 St. Paul, MN 551011667	Electronic Service	No	OFF_SL_22-254_M-22-254
Susan	Romans	sromans@allete.com	Minnesota Power	30 West Superior Street Legal Dept Duulth, MN 55802	Electronic Service	No	OFF_SL_22-254_M-22-254
Elizabeth	Schmiesing	eschmiesing@winthrop.com	Winthrop & Weinstine, P.A.	225 South Sixth Street Suite 3500 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_22-254_M-22-254
Peter	Scholtz	peter.scholtz@ag.state.mn.us	Office of the Attorney General-RUD	Suite 1400 445 Minnesota Street St. Paul, MN 55101-2131	Electronic Service	No	OFF_SL_22-254_M-22-254
Lori	Schultz	lorischultz@minncap.org	Minnesota Community Action Partnership	MCIT Building 100 Empire Dr Ste 202 St. Paul, MN 55103	Electronic Service	No	OFF_SL_22-254_M-22-254
Christine	Schwartz	Regulatory.records@xcelenergy.com	Xcel Energy	414 Nicollet Mall FL 7 Minneapolis, MN 554011993	Electronic Service	Yes	OFF_SL_22-254_M-22-254
Will	Seuffert	Will.Seuffert@state.mn.us	Public Utilities Commission	121 7th PI E Ste 350 Saint Paul, MN 55101	Electronic Service	Yes	OFF_SL_22-254_M-22-254
Janet	Shaddix Elling	jshaddix@janetshaddix.com	Shaddix And Associates	7400 Lyndale Ave S Ste 190 Richfield, MN 55423	Electronic Service	No	OFF_SL_22-254_M-22-254
Colleen	Sipiorski	Colleen.Sipiorski@wecenergygroup.com	Minnesota Energy Resources Corporation	700 North Adams St Green Bay, WI 54307	Electronic Service	No	OFF_SL_22-254_M-22-254
Ken	Smith	ken.smith@districtenergy.com	District Energy St. Paul Inc.	76 W Kellogg Blvd St. Paul, MN 55102	Electronic Service	No	OFF_SL_22-254_M-22-254

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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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B	Wolf	bwolf@ci.stillwater.mn.us	Board of Water Commissioners	1900 N Rice St St. Paul, MN 55113	Electronic Service	No	OFF_SL_22-254_M-22-254
Katy	Wortel	enviros@hickorytech.net	Mankato Area Environmentalists	1411 Pohl Road Mankato, MN 560015751	Electronic Service	No	OFF_SL_22-254_M-22-254
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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Generic Notice	Commerce Attorneys	commerce.attorneys@ag.state.mn.us	Office of the Attorney General-DOC	445 Minnesota Street Suite 1400 St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_23-468_M-23-468
George	Crocker	gwillc@nawo.org	North American Water Office	5093 Keats Avenue Lake Elmo, MN 55042	Electronic Service	No	OFF_SL_23-468_M-23-468
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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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Russ	Stark	Russ.Stark@ci.stpaul.mn.us	City of St. Paul	Mayor's Office 15 W. Kellogg Blvd., Suite 390 Saint Paul, MN 55102	Electronic Service	No	OFF_SL_92-1185_92-1185

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Katy	Wortel	enviros@hickorytech.net	Mankato Area Environmentalists	1411 Pohl Road Mankato, MN 560015751	Electronic Service	No	OFF_SL_92-1185_92-1185

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Generic Notice	Commerce Attorneys	commerce.attorneys@ag.state.mn.us	Office of the Attorney General-DOC	445 Minnesota Street Suite 1400 St. Paul, MN 55101	Electronic Service	No	OFF_SL_92-1186_92-1186
Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce	85 7th Place E Ste 280 Saint Paul, MN 551012198	Electronic Service	Yes	OFF_SL_92-1186_92-1186
Generic Notice	Residential Utilities Division	residential.utilities@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012131	Electronic Service	No	OFF_SL_92-1186_92-1186
Christine	Schwartz	Regulatory.records@xcelenergy.com	Xcel Energy	414 Nicollet Mall FL 7 Minneapolis, MN 554011993	Electronic Service	No	OFF_SL_92-1186_92-1186
Will	Seuffert	Will.Seuffert@state.mn.us	Public Utilities Commission	121 7th Pl E Ste 350 Saint Paul, MN 55101	Electronic Service	Yes	OFF_SL_92-1186_92-1186
Russ	Stark	Russ.Stark@ci.stpaul.mn.us	City of St. Paul	Mayor's Office 15 W. Kellogg Blvd., Suite 390 Saint Paul, MN 55102	Electronic Service	No	OFF_SL_92-1186_92-1186
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