MINNESOTA DEPARTMENT OF COMMERCE

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April 21, 2016

Mr. Daniel P. Wolf
Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Suite 300
St. Paul, Minnesota 55101

RE: **Comments of the Minnesota Department of Commerce, Division of Energy Resources**
Docket No. E002/M-15-891

Dear Mr. Wolf:

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

Northern States Power Company, doing business as Xcel Energy's Petition for approval of its 2016 Transmission Cost Recovery Rate Rider Factors.

The petition was filed on October 1, 2015 by:

Bria Shea
Regulatory Manager
Xcel Energy
414 Nicollet Mall
Minneapolis, Minnesota 55401

The Department recommends that Xcel Energy file additional information in reply comments. The Department will offer additional comments and recommendations in subsequent response comments after it has reviewed the additional information.

Sincerely,

/s/ MARK A. JOHNSON
Financial Analyst

MAJ/ja
Attachment

MINNESOTA DEPARTMENT OF COMMERCE

BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

COMMENTS OF THE
MINNESOTA DEPARTMENT OF COMMERCE
DIVISION OF ENERGY RESOURCES

DOCKET NO. E002/M-15-891

I. BACKGROUND

On August 1, 2006, Northern States Power d/b/a Xcel Energy (Xcel or the Company) filed a petition requesting approval of a Transmission Cost Recovery Rider (TCR Rider). The TCR Rider was proposed to replace the existing Renewable Cost Recovery (RCR) Rider and reflect changes required by Minn. Stat. §216B.16, subd. 7(b), which was newly adopted during the 2005 legislative session.

On November 20, 2006, the Minnesota Public Utilities Commission (Commission) issued an *Order Approving Transmission Cost Recovery Rider* in Docket No. E002/M-06-1103. The Commission's Order approved Xcel's proposed tariff for the TCR Rider with the condition that Xcel must maintain separate tracker accounts for projects approved under the Renewable Cost Recovery Statute, and those approved under the Transmission Cost Recovery Statute.

The Commission has issued Orders regarding Xcel's TCR Rider in several dockets since its November 20, 2006 Order.[1] Most recently, on June 29, 2015 the Commission issued its *Order Approving 2015 Transmission Cost Recovery Rider Tariff, Adjustment Factors, and 2014 TCR True-Up* in Docket No. E002/M-14-852 (2015 TCR Rider).

On October 1, 2015, Xcel filed the instant petition requesting approval of its 2016 Transmission Cost Recovery Rate Rider Factors (2016 TCR Rider).

On November 6, 2015, Xcel filed an update to its 2016 TCR Rider. The update amended Xcel's 2016 TCR Rider to align with the proposals made by the Company in its 2015 Rate Case (Docket No. E002/GR-15-826). Specifically, Xcel proposed to keep its CAPX2020 Brookings and Fargo projects in the 2016 TCR Rider. In addition, Xcel proposed to adjust its

[1] Docket Nos. E002/M-08-1284, E002/M-09-1048, E002/M-10-1064, E002/M-12-50, and E002/M-13-1179.

2016 annual revenue required to account for its prorated calculation of plant-related Accumulated Deferred Income Taxes (ADIT) in accordance with Internal Revenue Service (IRS) Section 1.167(l)(h)(6).

II. SUMMARY OF FILING

In previous Orders, the Commission approved recovery of a number of projects under the Transmission Cost Recovery Statute (TCR Statute, Minn. Stat. §216B.16, subd. 7b), as well as projects eligible for recovery under the Renewable Cost Recovery Statute (Minn. Stat. §216B.1645) and the Greenhouse Gas Infrastructure Statute (Minn. Stat. §216B. 1637). The Commission also approved recovery of Midcontinent Independent System Operator (MISO) Regional Expansion Criteria and Benefits (RECB) revenues and costs invoiced to the Company by MISO.

In the current petition, Xcel seeks cost recovery for five CAPX2020 projects that were previously determined eligible for recovery under the TCR Statute by the Commission. In addition, Xcel seeks cost recovery for two new out-of-state projects (La Crosse – Madison and CAPX2020 Big Stone – Brookings) under the TCR Statute. Xcel does not seek cost recovery for any projects under the Renewable Cost Recovery Statute or Greenhouse Gas Infrastructure Statute.

Xcel proposes to recover its 2016 revenue requirements, 2016 net RECB charges, 2015 true-up carryover balance, and an adjustment related to its prorated ADIT balance. A summary of Xcel's proposed 2016 TCR revenue requirements is provided in Table 1 below:

Table 1: Xcel's Proposed TCR Revenue Requirements[2]

Project	2015 Actual/Forecasted Revenue Requirements	2016 Forecasted Revenue Requirements
CAPX2020 – Brookings	$39,786,047	$40,475,384
CAPX2020 – Fargo	$17,948,587	$18,611,685
CAPX2020 - La Crosse Local	$2,638,065	$5,827,371
CAPX2020 - La Crosse MISO	$6,499,996	$6,971,744
CAPX2020 - La Crosse MISO WI	$10,319,386	$13,522,327
CAPX2020 - Big Stone-Brookings (SD)		$1,921,637
La Crosse - Madison (WI)		$2,717,735
Net RECB 26 & 26A Charges	($22,865,128)	($19,875,653)
ADIT Prorate		$150,830
TCR True-Up Carryover	$5,201,080	$8,087,398
Total Revenue Requirements	$59,528,034	**$78,410,459**
Less Revenue Collections	$51,440,636	
Balance (Over) Under	$8,087,398	

As shown in the table above, Xcel estimates the remaining Minnesota revenue requirements to be recovered through December of 2016 as totaling $78,410,459.

Xcel proposes to allocate the revenue requirements within the TCR to Minnesota and its various customer classes based on the same demand and jurisdictional allocators and sales forecast used in Xcel's 2015 Rate Case (Docket No. E002/GR-15-826). Xcel proposes to charge its residential and commercial non-demand customers using an energy-only rate (per kWh) and its demand billed customers using a demand rate (per kW). Xcel's proposed approach yields the following 2016 rate adjustment factors in Table 2 below:

Table 2: Xcel's Proposed 2016 TCR Rate Adjustment Factors[3]

Customer Group	Rate
Residential	$0.003131/kWh
Commercial Non-Demand	$0.003025/kWh
Demand Billed	$0.907000/kW

The monthly bill impact of Xcel's proposal for a residential customer using, on average, 750 kWh per month would be $2.35 per month. This amount represents a decrease of $0.08 per month from the TCR rate factor approved in Xcel's 2015 TCR Rider.

[2] Per Xcel's November 6, 2015 updated filing in Docket No. E002/M-15-891, Attachment 4.
[3] Per Xcel's November 6, 2015 updated filing in Docket No. E002/M-15-891, Page 3.

Xcel's proposed 2016 TCR rate factors are calculated assuming an effective date of January 1, 2016. If the Commission is unable to act on this petition in time for rates to become effective January 1, Xcel requested that the rate factors be recalculated to recover the 2016 revenue requirements over the remaining months of 2016 from the effective date of the Commission's Order. The Commission authorized similar treatment in past TCR orders.

III. DOC ANALYSIS

A. STATUTORY REQUIREMENTS

The TCR Statute, Minn. Stat. §216B.16, subd 7b, states the following:

> Subd. 7b.Transmission cost adjustment. (a) Notwithstanding any other provision of this chapter, the commission may approve a tariff mechanism for the automatic annual adjustment of charges for the Minnesota jurisdictional costs net of associated revenues of:
> (1) new transmission facilities that have been separately filed and reviewed and approved by the commission under section 216B.243 or new transmission or distribution facilities that are certified as a priority project or deemed to be a priority transmission project under section 216B.2425;
> (2) new transmission facilities approved by the regulatory commission of the state in which the new transmission facilities are to be constructed, to the extent approval is required by the laws of that state, and determined by the Midcontinent Independent System Operator to benefit the utility or integrated transmission system; and
> (3) charges incurred by a utility under a federally approved tariff that accrue from other transmission owners' regionally planned transmission projects that have been determined by the Midcontinent Independent System Operator to benefit the utility or integrated transmission system.
> (b) Upon filing by a public utility or utilities providing transmission service, the commission may approve, reject, or modify, after notice and comment, a tariff that:
> (1) allows the utility to recover on a timely basis the costs net of revenues of facilities approved under section 216B.243 or certified or deemed to be certified under section 216B.2425 or exempt from the requirements of section 216B.243;
> (2) allows the utility to recover charges incurred under a federally approved tariff that accrue from other transmission owners' regionally planned transmission projects that have

> been determined by the Midcontinent Independent System Operator to benefit the utility or integrated transmission system. These charges must be reduced or offset by revenues received by the utility and by amounts the utility charges to other regional transmission owners, to the extent those revenues and charges have not been otherwise offset;
> (3) allows the utility to recover on a timely basis the costs net of revenues of facilities approved by the regulatory commission of the state in which the new transmission facilities are to be constructed and determined by the Midcontinent Independent System Operator to benefit the utility or integrated transmission system;
> (4) allows the utility to recover costs associated with distribution planning required under section 216B.2425;
> (5) allows the utility to recover costs associated with investments in distribution facilities to modernize the utility's grid that have been certified by the commission under section 216B.2425;
> (6) allows a return on investment at the level approved in the utility's last general rate case, unless a different return is found to be consistent with the public interest;
> (7) provides a current return on construction work in progress, provided that recovery from Minnesota retail customers for the allowance for funds used during construction is not sought through any other mechanism;
> (8) allows for recovery of other expenses if shown to promote a least-cost project option or is otherwise in the public interest;
> (9) allocates project costs appropriately between wholesale and retail customers;
> (10) provides a mechanism for recovery above cost, if necessary to improve the overall economics of the project or projects or is otherwise in the public interest; and
> (11) terminates recovery once costs have been fully recovered or have otherwise been reflected in the utility's general rates.

Based on the above, the Department understands that in order for an in-state transmission project to be eligible for recovery under the TCR Statute, the project must either be approved under the Certificate of Need Statute, exempt from the Certificate of Need Statute, or certified as a priority project or deemed to be a priority project under the State Transmission Plan Statute.

Regarding eligibility for out-of-state transmission projects, the Department understands that the projects must be for new transmission facilities approved by the regulatory commission of the state in which the new transmission facilities are to be constructed, to the extent approval is required by the laws of that state, and determined by the MISO to benefit the utility or the integrated transmission system.

B. PROJECT ELIGIBLITY

Most of Xcel's transmission projects were approved for cost recovery in prior TCR Rider proceedings and are therefore eligible for recovery under the TCR Statute. Only the CAPX2020 Big Stone - Brookings and La Crosse – Madison projects are new to Xcel's TCR Rider. Both of these projects are located outside of Minnesota and are discussed below.

In last year's TCR Rider, the Department stated that if Xcel seeks to recover costs for projects located outside of Minnesota, the Company should show that:

- the projects are built to serve Minnesota ratepayers in the same manner as other transmission projects;
- the costs Xcel proposes to charge to Xcel's Minnesota ratepayers are the same as the costs that would be charged in a rate case; and
- the proposed costs are reasonable.[4]

1. CAPX2020 Big Stone – Brookings (South Dakota)

Xcel provided a description of the CAPX2020 Big Stone – Brookings project on page 8 of its initial petition. According to Xcel, this project involves the addition of transmission facilities in South Dakota in partnership with Otter Tail Power Company (OTP). The project is expected to go into service in 2017.

Xcel stated that the South Dakota Public Utilities Commission (SDPUC) approved OTP's petition for a site permit to construct the Big Stone to Brookings transmission line and substations on May 10, 2013.[5] In addition, Xcel stated that the SDPUC approved a site permit to construct the southern portion of the CAPX2020 Big Stone–Brookings transmission line on February 20, 2014 in Docket No. EL13-020.

Xcel stated that the MISO Board of Directors certified the CAPX2020 Big Stone – Brookings project in MISO's Transmission Expansion Plan (MTEP) Report on December 8, 2011 as part of the first Multi-Value Project (MVP) portfolio. Xcel stated that each transmission project included in the MTEP Report undergoes extensive evaluation and stakeholder review. Xcel stated that, overall, MVPs help expand and enhance the region's transmission system,

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[4] Per Department's January 6, 2015 Comments in Docket No. E002/M-14-852, Page 5.
[5] Originally issued in Docket No. EL06-002.

reduce congestion, provide improved access to affordable energy sources, and meet public policy requirements, including renewable energy mandates.

Beginning on page 9 of its initial filing, Xcel provided the additional information the Department sought in last year's TCR Rider regarding cost recovery for out-of-state projects. The Department reviewed this information and agrees with Xcel that: 1) the CAPX2020 Big Stone – Brookings project is being built to serve Minnesota customers in the same manner as other transmission projects; 2) the CAPX2020 Big Stone – Brookings project costs for which Xcel seeks recovery from Minnesota customers are similar to the costs that would be charged in a rate case; and 3) the proposed costs appear reasonable at this time.

Based on the above, the Department concludes that the CAPX2020 Big Stone – Brookings project is eligible for recovery under the TCR Statute because it was approved by the SDPUC and determined by MISO to benefit the integrated transmission system as an MVP in MISO's MTEP Report.

2. La Crosse – Madison (Wisconsin)

Xcel provided a description of the La Crosse – Madison project on page 8 of its initial filing. Xcel stated that this project involves the addition of transmission facilities in the La Crosse Area in La Crosse County, Wisconsin to the Greater Madison Area in Dane County, Wisconsin, in partnership with American Transmission Company (ATC). The project is expected to go into service in 2018.

Xcel stated that the Wisconsin Public Service Commission granted the La Crosse – Madison project a Certificate of Public Convenience and Necessity on April 23, 2015 (later corrected on May 5, 2015) in Docket No. 5-CE-142. In addition, Xcel stated that the MISO Board of Directors certified the La Crosse – Madison project in MISO's MTEP Report on December 8, 2011 as part of the first MVP portfolio. Again, Xcel stated that each transmission project included in the MTEP Report undergoes extensive evaluation and stakeholder review and that MVPs help expand and enhance the region's transmission system, reduce congestion, provide improved access to affordable energy sources, and meet public policy requirements, including renewable energy mandates.

Beginning on page 9 of its initial filing, Xcel provided the additional information the Department sought in last year's TCR Rider regarding cost recovery for out-of-state projects. The Department reviewed this information and agrees with Xcel that: 1) the La Crosse – Madison project is being built to serve Minnesota customers in the same manner as other transmission projects; 2) the La Crosse – Madison project costs for which Xcel seeks recovery from Minnesota customers are similar to the costs that would be charged in a rate case; and 3) the proposed costs appear reasonable at this time.

Based on the above, the Department concludes that the La Crosse – Madison project is eligible for recovery under the TCR Statute because it was approved by the Wisconsin Public Service Commission and determined by MISO to benefit the integrated transmission system as an MVP in MISO's MTEP.

C. REASONABLENESS OF PROJECT REVENUE REQUIREMENTS AND COST RECOVERY CAPS

The Commission's 2010 TCR Order[6] set the standard for evaluation of TCR Project Costs going forward as follows:

> …the Commission finds that TCR project cost recovery through the rider should be limited to the amount of the initial cost estimates at the time the projects are approved as eligible projects, with the opportunity for the Company to seek recovery of excluded costs on a prospective basis in a subsequent rate case. A request to allow cost recovery for project costs above the amount of the initial estimate may be brought for Commission review only if unforeseen or extraordinary circumstances arise on a project.

Xcel addressed issues surrounding project costs, cost escalations, and cost recovery caps on pages 21 through 22 and in Attachment 3 of its initial filing. According to Xcel, the Commission previously established that the escalation of initial project cost estimates to the expected in-service date to determine the prudency of project expenditure is appropriate on a project by project basis. As an example, Xcel cited to its 2012 TCR Rider where the Commission approved a cost escalation for the CAPX2020 Bemidji Project from 2007 to 2012 dollars using the Handy Whitman index.

The Department agrees that the Commission allowed Xcel to escalate its Bemidji Project costs in its 2012 TCR Rider, based in part on the Department's recommendations to do so. However, this is the only project that the Department is aware of where the Commission specifically approved an escalation allowance for recovery of a transmission project.

Table 3 below provides a summary of Xcel's TCR Rider project cost estimates for in-state projects. Table 4 below provides a summary of Xcel's TCR Rider project cost estimates for out-of-state projects.

[6]Docket No. E002/M-10-1064

Table 3: In-State TCR Rider Project Cost Estimates ($M)

Transmission Project	Cost Estimate Docket	Initial Cost Estimate[7]	Escalated Estimate in 2015 Dollars[8]	Projected Investment Through 2016[9]	Estimated Cost at Completion[10]
CAPX2020 Brookings	CN-06-1115	$523.9	$625.6	$478.0	$477.1
CAPX2020 Fargo	CN-06-1115	$231.0	$275.9	$226.2	$226.2
CAPX2020 La Crosse	CN-06-1115	$276.5	$330.3	$326.7	$326.7
Subtotal		$1,031.4	$1,231.8	$1,030.9	$1,030.0

Table 4: Out-of-State TCR Rider Project Cost Estimates ($M)

Transmission Project	Cost Estimate Docket	Initial Cost Estimate[11]	Escalated Estimate in 2015 Dollars[12]	Projected Investment Through 2016[13]	Estimated Cost at Completion[14]
CAPX2020 Big Stone – Brookings (SD)	EL12-063 EL13-020	-	-	$47.9	$81.3
La Crosse – Madison (WI)	5-CE-142 137-CE-160	-	-	$68.0	$192.2

1. *In-State CAPX2020 Brookings and CAPX2020 Fargo Projects*

The Department reviewed Xcel's cost estimates, escalation amounts, and annual revenue requirements for the CAPX2020 Brookings and CAPX2020 Fargo transmission line projects. As shown above in Table 3, Xcel's CAPX2020 Brookings and Fargo Projects are below their initial cost estimates. Xcel stated that these projects were expected to go into service in December 2015.

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7 Per DOC's January 2, 2015 Comments in Docket No. E002/M-14-852, Page 6.
8 *Id.*
9 Per Xcel's updated filing in Docket No. E002/15-891, Attachment 3B; Capital Expenditures through 2016.
10 Per Xcel's updated filing in Docket No. E002/15-891, Attachment 3B; Total by Project.
11 This information was not provided in the instant petition.
12 This information was not provided in the instant petition.
13 Per Xcel's Updated Filing in Docket No. E002/15-891, Attachment 3B; Capital expenditures through 2016.
14 Per Xcel's Updated Filing in Docket No. E002/15-891, Attachment 3B; Total by project.

The DOC notes that in Attachment 3B of Xcel's updated filing, the Company estimated a $788,600 reduction in capital costs for the CAPX2020 Brookings project in 2017. The DOC requests that Xcel discuss this expected reduction in capital costs in reply comments.

Based on our review, the Department concludes that Xcel's proposed 2016 annual revenue requirements for the CAPX2020 Bookings and CAPX2020 Fargo projects appear reasonable and recommends that the Commission approve these amounts for recovery through Xcel's 2016 TCR Rider.

2. *In-State CAPX2020 La Crosse*

The Department reviewed Xcel's cost estimate, escalation amount, and annual revenue requirements for the CAPX2020 La Crosse project. As shown above in Table 3, Xcel's estimated CAPX2020 La Crosse project cost of $326.7 million is significantly higher than its initial cost estimate of $276.5 million, but lower than its escalated cost estimate of $330.3 million in 2015 dollars.

Beginning on page 20 of its initial filing, Xcel stated that in last year's TCR Rider they estimated that the CAPX2020 La Crosse Project (Local, MISO, WI) would be in-service by the end of 2015. Xcel stated that they now expect the project to be in service in 2016. In addition, Xcel stated that the project's estimated costs have increased by approximately $2.4 million and are now expected to total $326.7 million. Xcel provided an explanation for this increase on page 21 of its filing.

Beginning on page 22 of its filing, Xcel stated that in last year's TCR Rider the Commission approved recovery of the total requested revenue requirement for the CAPX2020 La Crosse Project without imposing a specified cost cap. Xcel stated that since the estimated total project costs had increased by less than one percent, they believed the total requested revenue requirement for the CAPX2020 La Crosse Project remains prudent and that a specified cost cap is not needed. In addition, Xcel stated that:

> However, if the Commission believes a cost cap for the project is necessary, the Company continues to believe that the appropriate escalator for transmission projects is the Handy Whitman index. Given that the CapX2020 La Crosse project was originally forecasted to go in-service in 2015, we have not re-analyzed the escalators. With the immaterial estimated increase in total project costs, we expect the La Crosse project to stay within the calculated estimate of escalating the initial 2007 year dollars to 2015 dollars.
>
> Using the Handy Whitman index, the initial cost estimates for the La Crosse project increased by 19.44 percent from 2007 to 2015, which reflects the increase in transmission project

> construction costs. The average annual increase is just under 2.5 percent per year over those eight years. We forecast that the La Crosse project expenditures will be well under the estimated cost cap in 2015 dollars based on past Commission practice and therefore do not believe the Commission needs to impose a cost cap for the La Crosse project.
>
> We will continue to monitor the costs of all of our transmission projects compared to our initial cost estimates and will advise the Commission of their status in subsequent TCR filings.

The Department does not dispute Xcel's calculations. However, the Department disagrees with Xcel's claim that a cost cap for the CAPX2020 La Crosse project is not necessary. The Commission's 2010 TCR Order[15] clearly stated that cost recovery through the rider should be limited to the amount of the initial cost estimates at the time the projects are approved as eligible projects and that a request to allow cost recovery for project costs above the amount of the initial estimate may be brought for Commission review only if unforeseen or extraordinary circumstances arise on a project. While Xcel did provide an explanation for the $2.4 million increase over 2015 cost estimates, the Company did not fully explain whether unforeseen or extraordinary circumstances account for the total estimated increase from $276.5 million to $326.7 million.

The Department requests that Xcel fully explain in reply comments whether unforeseen or extraordinary circumstances account for the total estimated cost increase from $276.5 million to $326.7 million. The Department will provide further recommendations in our response comments after reviewing the information provided in Xcel's reply comments.

3. Out-of-State CAPX2020 Big Stone – Brookings (South Dakota)

As noted above, the SDPUC approved OTP's petition for a site permit to construct the Big Stone to Brookings transmission line and substations on May 10, 2013 in Docket No. EL06-002. In addition, Xcel stated that the SDPUC approved a site permit to construct the southern portion of the CAPX2020 Big Stone–Brookings transmission line on February 20, 2014 in Docket No. EL13-020.

The Department notes that Xcel did not explain whether it provided any initial cost estimates for the CAPX2020 Big Stone – Brookings project in SDPUC Docket Nos. EL06-002 and EL13-020. As a result, the Department recommends that Xcel explain in reply comments whether it provided any initial cost estimates for this project in SDPUC Docket Nos. EL06-002 and EL13-020. If so, the Department recommends that Xcel provide documentation of these estimates in its reply comments. The Department will provide further recommendations in our response comments after reviewing Xcel's reply comments.

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[15] Docket No. E002/M-10-1064

4. Out-of-State La Crosse – Madison (Wisconsin)

As noted above, the Wisconsin Public Service Commission granted the La Crosse – Madison project a Certificate of Public Convenience and Necessity on April 23, 2015 (later corrected on May 5, 2015) in Docket No. 5-CE-142.

The Department notes that Xcel did not explain whether it provided an initial cost estimate for the Las Crosse – Madison project in in Docket No. 5-CE-142. The Department recommends that Xcel explain in reply comments whether it provided any initial cost estimates for this project in Docket No. 5-CE-142 and if so, to provide documentation of these estimates in its reply comments. The Department will provide further recommendations in our response comments after reviewing Xcel's reply comments.

D. MISO SCHEDULES 26/26A CHARGES (RECB)

During the 2008 Minnesota Legislative Session, Minn. Stat. 216B.16, Subd, 7(b) (2) was amended to allow utilities providing transmission service to recover "the charges incurred by a utility that accrue from other transmission owners' regionally planned transmission projects that have been determined by MISO to benefit the utility, as provided for under a federally approved tariff," upon Commission approval. The Statute further requires any recovery to "be reduced or offset by revenues received by the utility and by amounts the utility charges to other regional transmission owners, to the extent those revenues and charges have not been otherwise offset."

Similar to previous TCR filings, Xcel proposes to recover the net charges it pays other electric utilities through MISO Schedules 26/26A in the 2016 TCR Rider. Under Xcel's proposal, it would recover the estimated amount of payments it makes under MISO Schedules 26/26A net of the estimated amount of revenues it receives under MISO Schedules 26/26A. Specifically, Xcel proposes to include its estimated 2016 MISO Schedule 26/26A net revenues of $19,875,653 in its 2016 TCR Rider. In other words, Xcel expects to receive more MISO Schedule 26/26A revenues than expenses in 2016. Xcel's MISO Schedule 26/26A calculations are provided in Attachment 13 of the initial filing.

The Department notes that Xcel reports all of its MISO Schedule 26/26A revenues and expenses in its TCR Rider filings. Xcel does not include any of these revenues or expenses in base rates, regardless of whether a specific transmission project is included in the TCR Rider or base rates.

The Department reviewed Xcel's estimated 2016 MISO Schedule 26/26A revenue and expense calculations and concludes that they appear reasonable and consistent with past TCR Rider proceedings.

E. RATE OF RETURN ON INVESTMENT

The TCR Statute allows for a return on investment at the level approved in the utility's last general rate case, unless a different return is found to be consistent with the public interest. As shown in Attachment 10 of its initial filing, Xcel proposes to use an overall rate of return of 7.37 percent, which is consistent with the overall rate of return approved by the Commission in Xcel's last electric rate case (Docket No. E002/GR-13-868) for 2015.

F. ALLOCATION OF COSTS

1. Allocation between wholesale and retail

In its March 29, 2007 *Order Making Determination of TCR Project Eligibility, 2007 TCR Adjustment Rates, Notice of Annual RCR Compliance Reports* in Docket No. E002/M-06-1505, the Commission ordered Xcel to include a revenue credit in its calculation of revenue requirements for wholesale revenues received under the Company's Open Access Transmission Tariff (OATT). Consistent with its methodology in previous TCR filings, Xcel proposes to estimate the OATT revenue credit to the forecasted revenue requirement for each project under the TCR Rider. Xcel's OATT calculations are provided in Attachment 11 of its petition. The Department concludes that Xcel's methodology is reasonable.

2. Allocation between Northern States Power Company – Minnesota (NSPM) and Northern States Power Company – Wisconsin (NSPW)

For the determination of its Minnesota jurisdictional revenue requirement, Xcel uses a demand allocator, which reflects the sharing of costs between NSPM and NSPW pursuant to the Interchange Agreement. The Interchange Agreement demand allocator is based on a 36-month coincident peak demand as shown in Attachment 10 of its initial filing. Xcel proposes to use its actual interchange allocator of 84.5789 percent for 2015 and its budgeted interchange allocator of 84.1349 percent for 2016. The Department agrees with Xcel's approach as it is consistent with the methodology used in previous TCR filings.

3. Allocation between state jurisdictions

NSPM costs are further allocated among its state jurisdictions (Minnesota, North Dakota, and South Dakota) based on demand allocators. The demand allocators are based on 12-month coincident peak demand as shown in Attachment 10 of the initial filing. Xcel stated that these are the same allocators used in its 2015 Rate Case (Docket No. E002/GR-15-826) and is based on the sales forecast included therein.

The Department disagrees with Xcel's proposal to use its state jurisdictional allocators from its pending 2015 Rate Case. This same issue was addressed in Xcel's 2014 TCR Rider in Docket No. E002/M-13-1179. The Commission stated the following in its August 14, 2014 Order in Docket No. E002/M-13-1179:

> The Commission concurs with the Department that Xcel's TCR rates should be calculated using the demand allocators approved in its most recent rate case. This will both ensure that the allocation factors have received the thorough examination permitted in a general rate case and provide consistency with Xcel's current base rates, which were calculated using the same factors.
>
> Xcel argues that the Commission has a long history of approving the Company's use of updated data to calculate its jurisdictional allocation factors. As support for this argument, Xcel cites Docket No. E-002/M-02-474, in which the Commission approved Xcel's use of updated data to calculate the jurisdictional allocation factor for its renewable-cost-recovery rider, a precursor to the TCR rider. However, the Commission's approval in that case hinged on the fact that Xcel's last rate case had occurred more than ten years earlier, making it reasonable to use updated data. In this case, by contrast, Xcel's last rate case took place only a year ago.
>
> For the foregoing reasons, the Commission will approve Xcel's proposed 2014 TCR rider on the condition that Xcel recalculate its proposed 2014 TCR rate factors by customer class using test-year jurisdictional and customer-class demand allocation factors from its last rate case. Similarly, the Commission will approve Xcel's 2013 tracker account with the understanding that the methodology and data used to calculate the account balance will be based on the allocation factors from Xcel's last rate case.

Based on the above, the Department recommends that the Commission require Xcel to recalculate its proposed 2016 TCR Rider annual revenue requirements and resulting 2016 TCR Rider rate factors using the state jurisdictional allocators approved in Xcel's last rate (Docket No. E002/GR-13-868).

4. Allocation between Minnesota customer classes

Minnesota costs are further allocated among various customer classes. Xcel stated the following on Page 13, Footnote No. 13 of its petition:

> The rate design for these factors was approved in the Commission's November 20, 2006 Order in Docket No. E002/M-06-1103 and the October 21, 2011 Order in Docket No. E002/M-10-1064. The rate design was amended in Docket

> No. E002/GR-12-961 where the Commission ordered that system coincident summer peak allocators should be used to allocate transmission costs.

The Department asked Xcel, in DOC Information Request No. 7A, to explain if the Commission also approved the use of system coincident summer peak allocators to allocate transmission costs among various customer classes in Xcel's 2013 Rate Case. In addition, the Department asked Xcel, in DOC Information Request No. 7B, if the transmission allocators found on Attachment 9 of its initial filing were based on a 12-month system coincident peak or a summer coincident peak. Xcel replied that:

> The Minnesota Public Utilities Commission's Order in Docket No. E002/GR-12-961 dated September 3, 2013 at Order Point No. 23 stated the following:
>
>> "Xcel shall reallocate transmission facility costs in this rate case in a manner that is consistent with its allocation of capacity costs, according to contribution to summer peak demand."
>
> In the Company's 2013 rate case in Docket No. E002/GR-13-868, no parties contested using summer coincident peak demand to allocate transmission costs to customer class. As a result, there was no explicit statement from the ALJ or Commission regarding the allocation of transmission costs to class.
>
> The transmission demand allocator that was used on Attachment 9 was based on each class's summer system coincident peak demand. Specifically, it's the same allocator that was used to allocate transmission costs in the Company's June 8, 2015 Reply Comments in Docket No. E002/GR-13-868.

Based on the above, the Department does not oppose Xcel's proposal to allocate transmission costs between customer classes based on each class's summer coincident peak demand allocators from the Company's last rate case (Docket No. E002/GR-13-868).

As noted in our January 2, 2015 comments in Docket No. E002/M-14-852, one interesting result of the use of these demand allocation factors is that the Street Lighting classes are no longer allocated any of the TCR Rider costs. This outcome is due to Xcel's assumption that those classes do not contribute to its summer coincident peak demand.

5. Recovery from Minnesota customer classes and applicable recovery rates

Xcel's Minnesota jurisdictional classes include Residential, Commercial Non-Demand, and Demand Billed. Xcel proposes to apply the approved TCR Rider factor to its non-demand metered classes of service (Residential and Commercial Non-Demand) on an energy-only basis (per kWh). Xcel's Demand Billed customers would be billed on a demand only basis (per kW). This recovery method is consistent with methods used in previous TCR Rider filings. Thus, the Department concludes that Xcel's methodology is reasonable.

G. COMPLIANCE FILING, TRUE-UP REPORT, AND TRACKER BALANCES

Xcel discussed its 2015 TCR Compliance Filing, True-up Report, and Tracker Balance on page 23 of its initial filing. Xcel proposes to increase its 2016 TCR revenue requirements by $8,087,398 to reflect prior under-recoveries.

The Department reviewed Xcel's true-up and tracker balance calculations. The Department notes that Xcel's calculations appear reasonable and consistent with past TCR Rider filings.

H. ACCUMULATED DEFERRED INCOME TAXES (ADIT)

Beginning on page 19 of its initial filing, Xcel stated that it was assessing its calculation of the plant-related ADIT offset to rate base to assure it's calculated in accordance with the proration formula in IRS Section 1.167(1)-1(h)(6). As a result, Xcel stated that it did not yet know the potential impact, if any, on the annual revenue requirements included in the 2016 TCR Rider.

On page 2 of its updated filing, Xcel provided the impact of the prorated ADIT offset to rate base in accordance with IRS Section 1.167(1)-1(h)(6). As shown in Attachment 4 and Attachment A of the updated filing, this proposed method increased Xcel's 2016 TCR Rider annual revenue requirements by $150,830.

The Department notes that IRS Section 1.167(l)(h)(6) defines the procedures a company must use to normalize the impact on rate making in a forward-looking test year if a company elects to use accelerated depreciation methods. This section stipulates that the monthly changes to the deferred taxes balance, as calculated by the company, must be prorated prior to computing the average of beginning and ending balances for ADIT. Utilities risk losing their ability to take accelerated depreciation if they fail to comply with this rule. Accelerated depreciation is a significant benefit to ratepayers since ADIT amounts are credited against rate base amounts (reducing rate base for taxes paid by ratepayers but not yet paid by the utility to the IRS) when establishing rates, making adherence to this rule important to Minnesota customers.

The Department notes that one of the main issues surrounding the use of forecasted prorated ADIT balances is whether actual non-prorated ADIT balances should be used in future true-up calculations. A similar issue was addressed in Otter Tail Power Company's 2016 Environmental Cost Recovery (ECR) Rider in Docket No. E017/M-15-719 (15-719). OTP stated in their December 21, 2015 supplemental filing that they would replace their pro-rated ADIT balances with actual non-prorated ADIT balances in their next ECR Rider filing. Thus, the difference between prorated and non-prorated ADIT balances would be incorporated into the true-up calculation in OTP's next ECR Rider filing and returned to ratepayers.

In our January 15, 2015 Response Comments in 15-719, the Department concluded that the effect of OTP's prorated ADIT proposal should net out over time since OTP agreed to replace its forecasted prorated ADIT balances with actual non-prorated ADIT balances in its true-up calculation in its next ECR Rider.[16] The Commission approved OTP's 2016 ECR Rider in its March 9, 2016 Order in 15-719.

The Department notes that Xcel did not state in their petition whether they would replace their forecasted prorated ADIT balances with actual non-prorated ADIT balances for true-up purposes in their next TCR Rider filing. In addition, the Department notes that Xcel has taken an aggressive position on this issue in Federal Energy Regulatory Commission (FERC) Docket No. ER16-197-000, where the Company proposed not to replace their forecasted prorated ADIT balances with actual non-prorated ADIT balances in their annual true-up calculations under Attachment O. That is, Xcel proposed to keep the benefits for its shareholders and return none of the benefits to customers. FERC disagreed with Xcel's proposal in their December 2015 Order and directed the Company to revise the proposed Tariff changes to remove reference to the use of an IRS calculation for the annual true-up, and to provide that annual true-up calculations will continue to use the average of the beginning-of-year and end-of-year balances for all ADIT accounts (which are not prorated).[17]

Given the above, the DOC asked Xcel in their 2015 Rate Case (DOC Information Request No. 157) to explain why the Company should not be required to replace its forecasted prorated ADIT balances with actual non-prorated ADIT balances in its beginning-of-year and end-of-year average ADIT balance calculations for true-up purposes for the following year in its rate case. Xcel replied that:

> Subsequent to the FERC December Order in Docket ER16-197, on March 11, 2016, Ameren Illinois, Ameren Transmission Company of Illinois, and both NSP Companies (NSPM and NSPW) moved to lodge in Docket No. ER16-197-000 the Order on Revised ADIT Treatment, issued by the FERC on February 23, 2016 in Docket No. ER14-1831-001. The motion states the following:

[16] The Department notes there is a significant difference between prorating ADIT balances in riders as opposed to rate cases. Riders have subsequent true-up calculations which replace pro-rated ADIT balances with actual ADIT balances. Rate cases do not have a subsequent true-up calculation. As a result, the DOC is generally more concerned with pro-rated ADIT balances in the context of a rate case.

[17] Per Midcontinent Independent System Operator, Inc. and the Certain MISO Transmission Owners Compliance Filing Revising Attachment O Formula Rates dated January 29, 2016 in Docket No. ER16-197-001; Link: [2016-01-29 Docket No. ER16-197-001].

> The *Order on Revised ADIT Treatment* is directly relevant to the issues in Docket No. ER16-197 because it concerns the application of the proration methodology described in Section 1.167(l)-1(h)(6)(ii) of the Treasury regulations. Specifically, in the *Order on Revised ADIT Treatment*, the Commission accepted the proposal of Virginia Electric and Power Company, doing business as Dominion Virginia Power ("Dominion") to continue to apply the proration methodology to the originally projected Accumulated Deferred Income Tax ("ADIT") balances in performing the annual true-up calculations. In the Commission's December 30, 2015 order in the captioned proceeding, the Commission rejected Ameren's and the NSP Companies' similar proposals to continue to apply the proration methodology to the originally projected ADIT balances in performing the annual formula rate true-up calculations. Indicated Transmission Owners therefore also move for reconsideration of the December 2015 Order, pursuant to Rule 212 of the Commission's Rules of Practice and Procedure.

Thus the Company believes that proration for ADIT is necessary in the capital true up in order to not violate normalization rules and that it should be done with the same method allowed by the FERC for Dominion. We further believe that proration is necessary for any forward looking rate making and subsequent true up. The true up calculation would be performed so as to preserve the effect of the proration used in the forecasted test year calculation. To the extent that the actual annual change in ADIT balance is greater than the forecasted annual change in ADIT balance, the difference between the two balances would not be prorated and the difference would be added to the originally calculated ADIT amount. In the event that the actual annual change in ADIT balance was less than the forecasted annual change in ADIT balance, then the entire change between beginning and ending ADIT balance is prorated and averaged. For further support for this position, we have attached the motion as Attachment A and the information also can be found at the following link:

http://elibrary.FERC.gov/idmws/file_list.asp?accession_num=20160311-5226

Based on our review of IRS Section 1.167(l)(h)(6), the Department concludes that the ADIT issue is simply a timing issue. Once actual non-prorated ADIT balances are known in the following year, they should replace the forecasted prorated ADIT balances in the beginning-of-year and end-of-year average ADIT balance calculations for true-up purposes. Second, the Department reviewed FERC's decision in the FERC dockets discussed above and notes that the majority of the MISO transmission owners, including Minnesota Power and Otter Tail

Power Company, agreed to replace their forecasted prorated ADIT balances with actual non-prorated ADIT balances in their beginning-of-year and end-of-year average ADIT calculations for true-up purposes under Attachment O. Unfortunately, Xcel proposes to continue to prorate its ADIT balances in its Attachment O true-up calculations in its request for clarification or, in the alternative, rehearing of the FERC's December 2015 Order.

Based on the above, the Department recommends that the Commission require Xcel to replace its forecasted prorated ADIT balances with actual non-prorated ADIT balances in its beginning-of-month and end-of-month average calculations for true-up purposes in future TCR Rider filings. Alternatively, the Commission could require Xcel's riders to be based solely on historical costs, as Xcel acknowledges that the issue applies only in cases with forward-looking rates.

I. INTERNAL CAPITALIZED COSTS

Consistent with the Commission's decisions in past TCR proceedings, Xcel has removed its internal capitalized labor costs from its 2016 TCR Rider. As a result, Xcel's 2016 annual revenue requirements have been reduced by approximately $1.6 million. The Department agrees with this approach.

IV. SUMMARY OF CONCLUSIONS AND RECOMMENDATIONS

In summary, the Department:

- concludes that all transmission projects included in Xcel's 2016 TCR Rider are eligible for recovery under the Transmission Statute;
- requests that Xcel explain the forecasted $788,600 reduction in capital costs for the CAPX2020 Brookings project for 2017 in reply comments;
- concludes that Xcel's proposed 2016 annual revenue requirements for the CAPX2020 Brookings and CAPX2020 Fargo projects appear reasonable and recommends that the Commission approve these amounts for recovery through Xcel's 2016 TCR Rider;
- requests that Xcel fully explain in reply comments whether unforeseen or extraordinary circumstances account for the total estimated cost increase for the CAPX2020 La Crosse project from $276.5 million to $326.7 million;
- requests that Xcel explain in reply comments whether it provided any initial cost estimates for the CAPX2020 Big Stone – Brookings project in SDPUC Docket Nos.

- EL06-002 and EL13-020. If so, the Department requests that Xcel provide these estimates in its reply comments;

- requests that Xcel explain in reply comments whether it provided any initial cost estimates for the La Crosse – Madison project in Docket No. 5-CE-142. If so, the Department requests that Xcel provide these estimates in its reply comments;

- recommends that the Commission require Xcel to recalculate its proposed 2016 TCR Rider annual revenue requirements and resulting 2016 TCR Rider rate factors using the state jurisdictional allocators approved in Xcel's last rate (Docket No. E002/GR-13-868); and

- recommends that the Commission require Xcel to replace its forecasted prorated ADIT balances with actual non-prorated ADIT balances in its beginning-of-month and end-of-month average ADIT balance calculations for true-up purposes in future TCR Rider filings. Alternatively, the Commission could require Xcel's riders to be based solely on historical costs, since the issue applies only in cases with forward-looking rates.

The Department will offer additional comments and recommendations in subsequent response comments after it has reviewed Xcel's reply comments.

/ja

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☒ **Public Document**

Xcel Energy
Docket No.: E002/M-15-891
Response To: MN Department of Commerce Information Request No. 7
Requestor: Mark Johnson
Date Received: March 4, 2016

Question:
Subject: Allocations Between MN Customer Classes (Rate Design)
Reference: Initial Filing, Page 13 and Attachment No. 9

On the above referenced page, Xcel stated the following in Footnote No. 13:

> The rate design for these factors was approved in the Commission's November 20, 2006 Order in Docket No. E002/M-06-1103 and the October 21, 2011 Order in Docket No. E002/M-10-1064. **The rate design was amended in Docket No. E002/GR-12-961 where the Commission ordered that system coincident summer peak allocators should be used to allocate transmission costs.** (Emphasis Added)

A. Please explain if the Commission also approved the use of system coincident summer peak allocators to allocate transmission costs to the various customer classes in Xcel's 2013 Rate Case in Docket No. E002/GR-13-868.

B. Please explain if the transmission demand allocators found on Attachment No. 9 are based on Xcel's 12-month system coincident peak or Xcel's summer coincident peak.

C. On Attachment No. 9, Xcel appears to use a group weighting of transmission demand allocators and sales allocators to allocate transmission costs to the various classes. Please explain how this is consistent with the Commission's order that system coincident peak summer allocators should be used to allocate transmission costs.

Response:

A. The Minnesota Public Utilities Commission's Order in Docket No. E002/GR-12-961 dated September 3, 2013 at Order Point No. 23 stated the following:

> "Xcel shall reallocate transmission facility costs in this rate case in a manner that is consistent with its allocation of capacity costs, according to contribution to summer peak demand."

In the Company's 2013 rate case in Docket No. E002/GR-13-868, no parties contested using summer coincident peak demand to allocate transmission costs to customer class. As a result, there was no explicit statement from the ALJ or Commission regarding the allocation of transmission costs to class.

B. The transmission demand allocator that was used on Attachment 9 was based on each class's summer system coincident peak demand. Specifically, it's the same allocator that was used to allocate transmission costs in the Company's June 8, 2015 Reply Comments in Docket No. E002/GR-13-868.

C. The term "group" in group weighting is similar to customer class and refers to the different TCR rate categories. The weighting for each customer group is the demand allocator for each customer group divided by the sales allocator for the group. This provides group weighting factors that are used to convert and apply the applicable demand-based allocation to sales-based TCR rates per kWh (with the demand billed class subsequently converted to a demand rate per kW). This group weighing rate design process is independent of the basis for the demand allocator and provides TCR rates and revenue that preserves and is consistent with the applicable transmission demand cost allocation that is included in the calculation.

Preparer:	Michael Peppin / Steve Huso
Title:	Principal Pricing Analyst / Pricing Consultant
Department:	Regulatory Analysis
Telephone:	612-337-2317 / 612-330-2944
Date:	March 10, 2016

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Xcel Energy			
Docket No.:	E002/GR-15-826		
Response To:	Department of Commerce	Information Request No.	157
Requestor:	Nancy Campbell, Angela Byrne, Dale Lusti		
Date Received:	March 17, 2016		

Question:

Reference: FERC December 30, 2015 Order in Docket No. ER16-197
Subject: Denial of Accumulated Deferred Income Tax True-Up

In FERC's December 2015 Order, FERC rejected NSP's Accumulated Deferred Income Tax True-up and required NSP to remove the IRS pro-rated tax calculation to their annual true-up and provide a true-up calculation that continues to support beginning-of-year and end-of-year balances for ADIT accounts in NSP's Attachment O. Note FERC accepted Otter Tail Power and Minnesota Powers proposals to continue to use beginning and end-of-year balances for ADIT accounts. As a result, please explain why NSP should not be required to use beginning-of-year and end-of-year ADIT balances for true-up purposes for the following year (for example true-up of 2016 TY ADIT balances in 2017) in this rate case?

Response:

Subsequent to the FERC December Order in Docket ER16-197, on March 11, 2016, Ameren Illinois, Ameren Transmission Company of Illinois, and both NSP Companies (NSPM and NSPW) moved to lodge in Docket No. ER16-197-000 the Order on Revised ADIT Treatment, issued by the FERC on February 23, 2016 in Docket No. ER14-1831-001. The motion states the following:

> The *Order on Revised ADIT Treatment* is directly relevant to the issues in Docket No. ER16-197 because it concerns the application of the proration methodology described in Section 1.167(l)-1(h)(6)(ii) of the Treasury regulations. Specifically, in the *Order on Revised ADIT Treatment*, the Commission accepted the proposal of Virginia Electric and Power Company, doing business as Dominion Virginia Power ("Dominion") to continue to apply the proration methodology to the originally projected Accumulated Deferred Income Tax ("ADIT") balances in performing the

> annual true-up calculations. In the Commission's December 30, 2015 order in the captioned proceeding, the Commission rejected Ameren's and the NSP Companies' similar proposals to continue to apply the proration methodology to the originally projected ADIT balances in performing the annual formula rate true-up calculations. Indicated Transmission Owners therefore also move for reconsideration of the December 2015 Order, pursuant to Rule 212 of the Commission's Rules of Practice and Procedure.

Thus the Company believes that proration for ADIT is necessary in the capital true up in order to not violate normalization rules and that it should be done with the same method allowed by the FERC for Dominion. We further believe that proration is necessary for any forward looking rate making and subsequent true up. The true up calculation would be performed so as to preserve the effect of the proration used in the forecasted test year calculation. To the extent that the actual annual change in ADIT balance is greater than the forecasted annual change in ADIT balance, the difference between the two balances would not be prorated and the difference would be added to the originally calculated ADIT amount. In the event that the actual annual change in ADIT balance was less than the forecasted annual change in ADIT balance, then the entire change between beginning and ending ADIT balance is prorated and averaged. For further support for this position, we have attached the motion as Attachment A and the information also can be found at the following link:

http://elibrary.FERC.gov/idmws/file_list.asp?accession_num=20160311-5226

Witness:	Lisa H. Perkett
Preparer:	Lisa H. Perkett
Title:	Director
Department:	Capital Asset Accounting
Telephone:	(612) 330-6950
Date:	March 29, 2016

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/M-15-891

Dated this 21st day of April 2016

/s/Sharon Ferguson

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