



414 Nicollet Mall
Minneapolis, Minnesota 55401

July 16, 2018

—VIA ELECTRONIC FILING—

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

RE: SECOND SUPPLEMENT TO REPLY COMMENTS
RENEWABLE ENERGY STANDARD RIDER
DOCKET NO. E002/M-17-818

Dear Mr. Wolf:

Northern States Power Company, doing business as Xcel Energy, submits to the Minnesota Public Utilities Commission this Second Supplement to our Reply Comments originally filed on May 14, 2018 regarding our request for approval of Renewable Energy Standard (RES) Rider revenue requirements for 2017 and 2018 and our proposed RES Adjustment Factors.

In our May 25, 2018 Supplemental Reply Comments, we presented an alternative treatment to minimize customer impacts related to the proration of accumulated deferred income taxes (ADIT). The ADIT prorate was embedded in the rate base calculation rather than presented as a separate line item. In subsequent conversations, the Department has requested that we provide a more granular breakdown of this treatment to show the impact to project-specific revenue requirements. We provide this requested analysis as Attachment A to this Second Supplement to our Reply Comments.

Attachment A shows how ADIT prorating impacts each individual project's revenue requirement. In addition, Attachment A reflects a correction to the Revenue Requirement Factor calculation as the direct tax impact was applied to both the debt return and equity return. The correct factor would be to have the total of the debt return, equity return, and the direct tax impact of only the equity return (to gross-up the equity return). The debt return does not need to be grossed up for taxes as interest on debt is tax deductible.

We acknowledge that the Department asserted in their July 5 letter in the State Energy Policy Rider proceeding (Docket No. G002/M-18-184) that the alternative ADIT treatment is too complex. We hope that this additional information helps to better demonstrate the calculation.

As can be seen from Attachment A, the impact on customers of our proposed ADIT treatment is de minimis. Following the further refinements to the proposed calculation filed on May 25, 2018 discussed above, resulting in an increase of \$163, Attachment A reflects \$238 of total revenue requirements for the year ended December 31, 2018 related to the impact of ADIT proration on the RES Rider. Whether ADIT is prorated using the updated methodology or proration is removed entirely, with all else equal, the actual rate charged to customers would be the same. Further, we are not suggesting that any party agree that our proposal is the only appropriate methodology. Rather, we ask that parties agree to apply our proposed methodology for the currently pending Company rider filings, with no commitment from parties regarding future treatment. That is, should parties accept our proposed treatment in this proceeding, the Company commits here to refrain from using this outcome as an argument for acceptance in future proceedings. We believe this creates a win for customers: compliance with normalization rules, protection of customers, and avoidance of precedent for resolution of this issue in future proceedings.

We appreciate the input and discussion with the Department, and we look forward to resolving remaining differences with parties.

Pursuant to Minn. Stat. § 216.17, subd. 3, we have electronically filed this document, and served copies of the summary on the parties on the attached service lists.

If you have any questions regarding this filing please contact Rebecca Eilers at 612-330-5570 or rebecca.d.eilers@xcelenergy.com , or me at 612-330-5941 or holly.r.hinman@xcelenergy.com.

Sincerely,

/s/

HOLLY HINMAN
REGULATORY MANAGER

Enclosures
c: Service List

ADIT Prorate Calculation		Reply Comment Methodology													
Line No.		Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total	Line Reference on Attachment G
1	Courtenay Wind														
2															
3	Pro-Rate Days	15	14	15	15	15	15	15	15	15	15	15	15		
4	Pro-Rate Factor	B = A/Days in Month	0.483871	0.500000	0.483871	0.500000	0.483871	0.500000	0.483871	0.483871	0.500000	0.483871	0.500000	0.483871	
5															
6	Deferred Beg Bal	C	75,095,911	75,581,921	76,067,931	76,553,941	77,039,951	77,525,961	78,011,971	78,497,981	78,983,991	79,470,001	79,956,011	80,442,021	
7	Deferred Tax Exp Activity	D	486,010	486,010	486,010	486,010	486,010	486,010	486,010	486,010	486,010	486,010	486,010	486,010	5,832,120 Line No. 178
8	Deferred Tax End Bal	E=C*D	75,581,921	76,067,931	76,553,941	77,039,951	77,525,961	78,011,971	78,497,981	78,983,991	79,470,001	79,956,011	80,442,021	80,928,031	
9	Average ADIT End Bal	F=(C+E)/2	75,338,916	75,824,926	76,310,936	76,796,946	77,282,956	77,768,966	78,254,976	78,740,986	79,226,996	79,713,006	80,199,016	80,685,026	
10															
11	Deferred Tax Exp Prorated Activity	G=B*D	235,166	243,005	235,166	243,005	235,166	243,005	235,166	235,166	243,005	235,166	243,005	235,166	
12	Deferred Tax End Bal Prorated	H = C+G	75,331,077	75,824,926	76,303,097	76,796,946	77,275,117	77,768,966	78,247,137	78,733,147	79,226,996	79,705,168	80,199,016	80,677,188	Line No. 158
13															
14	Revenue Requirement Factor	I= (WACC*(Equity Return*T/(1-T)))/12	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	
15															
16	RR of ADIT Pro-rate	J = (F-H)*I	63	-	63	-	63	-	63	63	-	63	-	63	440
17															
18	Jurisdictional Allocator	K	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	
19															
20	MN Jur RR of ADIT Pro-rate	L = J*K	46	-	46	-	46	-	46	46	-	46	-	46	323

Line No.		Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total	Line Reference on Attachment G
1	Blazing Star I (Self-build)														
2															
3	Pro-Rate Days	15	14	15	15	15	15	15	15	15	15	15	15		
4	Pro-Rate Factor	0.483871	0.500000	0.483871	0.500000	0.483871	0.500000	0.483871	0.483871	0.500000	0.483871	0.500000	0.483871		
5															
6	Deferred Beg Bal	(3,045)	(34,909)	(66,774)	(98,638)	(130,503)	(162,367)	(194,232)	(226,096)	(257,961)	(289,825)	(321,689)	(353,554)		
7	Deferred Tax Exp Activity	(31,864)	(31,864)	(31,864)	(31,864)	(31,864)	(31,864)	(31,864)	(31,864)	(31,864)	(31,864)	(31,864)	(31,864)	(382,374)	Line No. 44
8	Deferred Tax End Bal	(34,909)	(66,774)	(98,638)	(130,503)	(162,367)	(194,232)	(226,096)	(257,961)	(289,825)	(321,689)	(353,554)	(385,418)		
9	Average ADIT End Bal	(18,977)	(50,841)	(82,706)	(114,570)	(146,435)	(178,299)	(210,164)	(242,028)	(273,893)	(305,757)	(337,622)	(369,486)		
10															
11	Deferred Tax Exp Prorated Activity	(15,418)	(15,932)	(15,418)	(15,932)	(15,418)	(15,932)	(15,418)	(15,418)	(15,932)	(15,418)	(15,932)	(15,418)		
12	Deferred Tax End Bal Prorated	(18,463)	(50,841)	(82,192)	(114,570)	(145,921)	(178,299)	(209,650)	(241,514)	(273,893)	(305,243)	(337,622)	(368,972)		Line No. 24
13															
14	Revenue Requirement Factor	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%		
15															
16	RR of ADIT Pro-rate	(4)	-	(4)	-	(4)	-	(4)	(4)	-	(4)	-	(4)	(29)	
17															
18	Jurisdictional Allocator	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%		
19															
20	MN Jur RR of ADIT Pro-rate	(3)	-	(3)	-	(3)	-	(3)	(3)	-	(3)	-	(3)	(21)	

Line No.			Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total	Line Reference on Attachment G
1	Blazing Star II (Self-build)															
2																
3	Pro-Rate Days	A	15	14	15	15	15	15	15	15	15	15	15	15		
4	Pro-Rate Factor	B = A/Days in Month	0.483871	0.500000	0.483871	0.500000	0.483871	0.500000	0.483871	0.483871	0.500000	0.483871	0.500000	0.483871		
5																
6	Deferred Beg Bal	C	(2,140)	(11,117)	(20,095)	(29,073)	(38,050)	(47,028)	(56,006)	(64,983)	(73,961)	(82,938)	(91,916)	(100,894)		
7	Deferred Tax Exp Activity	D	(8,978)	(8,978)	(8,978)	(8,978)	(8,978)	(8,978)	(8,978)	(8,978)	(8,978)	(8,978)	(8,978)	(8,978)	(107,732)	Line No. 111
8	Deferred Tax End Bal	E=C+D	(11,117)	(20,095)	(29,073)	(38,050)	(47,028)	(56,006)	(64,983)	(73,961)	(82,938)	(91,916)	(100,894)	(109,871)		
9	Average ADIT End Bal	F=(C+E)/2	(6,628)	(15,606)	(24,584)	(33,561)	(42,539)	(51,517)	(60,494)	(69,472)	(78,450)	(87,427)	(96,405)	(105,383)		
10																
11	Deferred Tax Exp Prorated Activity	G=B*D	(4,344)	(4,489)	(4,344)	(4,489)	(4,344)	(4,489)	(4,344)	(4,344)	(4,489)	(4,344)	(4,489)	(4,344)		
12	Deferred Tax End Bal Prorated	H = C+G	(6,484)	(15,606)	(24,439)	(33,561)	(42,394)	(51,517)	(60,350)	(69,327)	(78,450)	(87,282)	(96,405)	(105,238)		Line No. 91
13																
14	Revenue Requirement Factor	I= (WACC+(Equity Return*(1-T)))/12	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%		
15																
16	RR of ADIT Pro-rate	J = (F-H)*I	(1)	-	(1)	-	(1)	-	(1)	(1)	(0)	(1)	(0)	(1)	(8)	
17																
18	Jurisdictional Allocator	K	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%		
19																
20	MN Jur RR of ADIT Pro-rate	L = J*K	(1)	-	(1)	-	(1)	-	(1)	(1)	(0)	(1)	(0)	(1)	(6)	

Line No.			Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total	Line Reference on Attachment G
1	Foxtail (Self-build)															
2																
3	Pro-Rate Days	A	15	14	15	15	15	15	15	15	15	15	15	15		
4	Pro-Rate Factor	B = A/Days in Month	0.483871	0.500000	0.483871	0.500000	0.483871	0.500000	0.483871	0.483871	0.500000	0.483871	0.500000	0.483871		
5																
6	Deferred Beg Bal	C	(9,818)	(50,779)	(91,739)	(132,699)	(173,659)	(214,619)	(255,579)	(296,539)	(337,499)	(378,459)	(419,419)	(460,379)		
7	Deferred Tax Exp Activity	D	(40,960)	(40,960)	(40,960)	(40,960)	(40,960)	(40,960)	(40,960)	(40,960)	(40,960)	(40,960)	(40,960)	(40,960)	(491,521)	Line No. 313
8	Deferred Tax End Bal	E=C+D	(50,779)	(91,739)	(132,699)	(173,659)	(214,619)	(255,579)	(296,539)	(337,499)	(378,459)	(419,419)	(460,379)	(501,339)		
9	Average ADIT End Bal	F=(C+E)/2	(30,298)	(71,259)	(112,219)	(153,179)	(194,139)	(235,099)	(276,059)	(317,019)	(357,979)	(398,939)	(439,899)	(480,859)		
10																
11	Deferred Tax Exp Prorated Activity	G=B*D	(19,819)	(20,480)	(19,819)	(20,480)	(19,819)	(20,480)	(19,819)	(19,819)	(20,480)	(19,819)	(20,480)	(19,819)		
12	Deferred Tax End Bal Prorated	H = C+G	(29,638)	(71,259)	(111,558)	(153,179)	(193,478)	(235,099)	(275,398)	(316,358)	(357,979)	(398,278)	(439,899)	(480,199)		Line No. 293
13																
14	Revenue Requirement Factor	I= (WACC+(Equity Return*(1-T)))/12	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%		
15																
16	RR of ADIT Pro-rate	J = (F-H)*I	(5)	-	(5)	-	(5)	-	(5)	(5)	-	(5)	-	(5)	(37)	
17																
18	Jurisdictional Allocator	K	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%		
19																
20	MN Jur RR of ADIT Pro-rate	L = J*K	(4)	-	(4)	-	(4)	-	(4)	(4)	-	(4)	-	(4)	(27)	

Line No.			Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total	Line Reference on Attachment G
1		Freeborn (Self-build)														
2																
3		Pro-Rate Days	A	15	14	15	15	15	15	15	15	15	15	15		
4		Pro-Rate Factor	B = A/Days in Month	0.483871	0.500000	0.483871	0.500000	0.483871	0.500000	0.483871	0.500000	0.483871	0.500000	0.483871		
5																
6		Deferred Beg Bal	C	(3,530)	(13,454)	(23,378)	(33,302)	(43,225)	(53,149)	(63,073)	(72,997)	(82,921)	(92,844)	(102,768)	(112,692)	
7		Deferred Tax Exp Activity	D	(9,924)	(9,924)	(9,924)	(9,924)	(9,924)	(9,924)	(9,924)	(9,924)	(9,924)	(9,924)	(9,924)	(9,924)	(119,086) Line No. 380
8		Deferred Tax End Bal	E=C+D	(13,454)	(23,378)	(33,302)	(43,225)	(53,149)	(63,073)	(72,997)	(82,921)	(92,844)	(102,768)	(112,692)	(122,616)	
9		Average ADIT End Bal	F=(C+E)/2	(8,492)	(18,416)	(28,340)	(38,263)	(48,187)	(58,111)	(68,035)	(77,959)	(87,883)	(97,806)	(107,730)	(117,654)	
10																
11		Deferred Tax Exp Prorated Activity	G=B*D	(4,802)	(4,962)	(4,802)	(4,962)	(4,802)	(4,962)	(4,802)	(4,962)	(4,802)	(4,962)	(4,802)	(4,802)	
12		Deferred Tax End Bal Prorated	H = C+G	(8,332)	(18,416)	(28,180)	(38,263)	(48,027)	(58,111)	(67,875)	(77,799)	(87,883)	(97,646)	(107,730)	(117,494)	Line No. 360
13																
14		Revenue Requirement Factor	I= (WACC+(Equity Return*(1-T)))/12	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	
15																
16		RR of ADIT Pro-rate	J = (F-H)*I	(1)	-	(1)	-	(1)	-	(1)	(1)	-	(1)	-	(1)	(9)
17																
18		Jurisdictional Allocator	K	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	
19																
20		MN Jur RR of ADIT Pro-rate	L = J*K	(1)	-	(1)	-	(1)	-	(1)	(1)	-	(1)	-	(1)	(7)

Line No.			Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total	Line Reference on Attachment G
1		Crowned Ridge (BOT)														
2																
3		Pro-Rate Days	A	15	14	15	15	15	15	15	15	15	15	15		
4		Pro-Rate Factor	B = A/Days in Month	0.483871	0.500000	0.483871	0.500000	0.483871	0.500000	0.483871	0.500000	0.483871	0.500000	0.483871		
5																
6		Deferred Beg Bal	C	(7,411)	(33,824)	(60,237)	(86,650)	(113,063)	(139,476)	(165,889)	(192,302)	(218,715)	(245,128)	(271,541)	(297,954)	
7		Deferred Tax Exp Activity	D	(26,413)	(26,413)	(26,413)	(26,413)	(26,413)	(26,413)	(26,413)	(26,413)	(26,413)	(26,413)	(26,413)	(26,413)	(316,956) Line No. 246
8		Deferred Tax End Bal	E=C+D	(33,824)	(60,237)	(86,650)	(113,063)	(139,476)	(165,889)	(192,302)	(218,715)	(245,128)	(271,541)	(297,954)	(324,368)	
9		Average ADIT End Bal	F=(C+E)/2	(20,618)	(47,031)	(73,444)	(99,857)	(126,270)	(152,683)	(179,096)	(205,509)	(231,922)	(258,335)	(284,748)	(311,161)	
10																
11		Deferred Tax Exp Prorated Activity	G=B*D	(12,780)	(13,207)	(12,780)	(13,207)	(12,780)	(13,207)	(12,780)	(13,207)	(12,780)	(13,207)	(12,780)	(12,780)	
12		Deferred Tax End Bal Prorated	H = C+G	(20,192)	(47,031)	(73,018)	(99,857)	(125,844)	(152,683)	(178,670)	(205,083)	(231,922)	(257,909)	(284,748)	(310,735)	Line No. 226
13																
14		Revenue Requirement Factor	I= (WACC+(Equity Return*(1-T)))/12	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	
15																
16		RR of ADIT Pro-rate	J = (F-H)*I	(3)	-	(3)	-	(3)	-	(3)	(3)	-	(3)	-	(3)	(24)
17																
18		Jurisdictional Allocator	K	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	
19																
20		MN Jur RR of ADIT Pro-rate	L = J*K	(3)	-	(3)	-	(3)	-	(3)	(3)	-	(3)	-	(3)	(18)

Line No.			Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total	Line Reference on Attachment G
1	Lake Benton (BOT)															
2																
3	Pro-Rate Days	A	15	14	15	15	15	15	15	15	15	15	15	15		
4	Pro-Rate Factor	B = A/Days in Month	0.483871	0.500000	0.483871	0.500000	0.483871	0.500000	0.483871	0.483871	0.500000	0.483871	0.500000	0.483871		
5																
6	Deferred Beg Bal	C	(182)	(10,212)	(20,242)	(30,273)	(40,303)	(50,333)	(60,363)	(70,394)	(80,424)	(90,454)	(100,485)	(110,515)		
7	Deferred Tax Exp Activity	D	(10,030)	(10,030)	(10,030)	(10,030)	(10,030)	(10,030)	(10,030)	(10,030)	(10,030)	(10,030)	(10,030)	(10,030)	(120,364)	Line No. 447
8	Deferred Tax End Bal	E=C+D	(10,212)	(20,242)	(30,273)	(40,303)	(50,333)	(60,363)	(70,394)	(80,424)	(90,454)	(100,485)	(110,515)	(120,545)		
9	Average ADIT End Bal	F=(C+E)/2	(5,197)	(15,227)	(25,257)	(35,288)	(45,318)	(55,348)	(65,379)	(75,409)	(85,439)	(95,470)	(105,500)	(115,530)		
10																
11	Deferred Tax Exp Prorated Activity	G=B*D	(4,853)	(5,015)	(4,853)	(5,015)	(4,853)	(5,015)	(4,853)	(4,853)	(5,015)	(4,853)	(5,015)	(4,853)		
12	Deferred Tax End Bal Prorated	H = C+G	(5,035)	(15,227)	(25,096)	(35,288)	(45,156)	(55,348)	(65,217)	(75,247)	(85,439)	(95,308)	(105,500)	(115,368)		Line No. 427
13																
14	Revenue Requirement Factor	I= (WACC+(Equity Return*T/(1-T)))/12	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%		
15																
16	RR of ADIT Pro-rate	J = (F-H)*I	(1)	-	(1)	-	(1)	-	(1)	(1)	0	(1)	0	(1)	(9)	
17																
18	Jurisdictional Allocator	K	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%		
19																
20	MN Jur RR of ADIT Pro-rate	L = J*K	(1)	-	(1)	-	(1)	-	(1)	(1)	0	(1)	0	(1)	(7)	

Line No.			Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total	
1	Total															
2																
3	Pro-Rate Days	A	15	14	15	15	15	15	15	15	15	15	15	15		
4	Pro-Rate Factor	B = A/Days in Month	0.483871	0.500000	0.483871	0.500000	0.483871	0.500000	0.483871	0.483871	0.500000	0.483871	0.500000	0.483871		
5																
6	Deferred Beg Bal	C	75,069,785	75,427,626	75,785,467	76,143,307	76,501,148	76,858,989	77,216,829	77,574,670	77,932,511	78,290,351	78,648,192	79,006,033		
7	Deferred Tax Exp Activity	D	357,841	357,841	357,841	357,841	357,841	357,841	357,841	357,841	357,841	357,841	357,841	357,841	4,294,088	
8	Deferred Tax End Bal	E=C+D	75,427,626	75,785,467	76,143,307	76,501,148	76,858,989	77,216,829	77,574,670	77,932,511	78,290,351	78,648,192	79,006,033	79,363,873		
9	Average ADIT End Bal	F=(C+E)/2	75,248,706	75,606,546	75,964,387	76,322,228	76,680,068	77,037,909	77,395,750	77,753,590	78,111,431	78,469,272	78,827,112	79,184,953		
10																
11	Deferred Tax Exp Prorated Activity	G=B*D	173,149	178,920	173,149	178,920	173,149	178,920	173,149	173,149	178,920	173,149	178,920	173,149		
12	Deferred Tax End Bal Prorated	H = C+G	75,242,934	75,606,546	75,958,615	76,322,228	76,674,297	77,037,909	77,389,978	77,747,819	78,111,431	78,463,500	78,827,112	79,179,181		
13																
14	Revenue Requirement Factor	I= (WACC+(Equity Return*T/(1-T)))/12	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%		
15																
16	RR of ADIT Pro-rate	J = (F-H)*I	46	0	46	-	46	-	46	46	(0)	46	(0)	46	324	
17																
18	Jurisdictional Allocator	K	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%	73.3062%		
19																
20	MN Jur RR of ADIT Pro-rate	L = J*K	34	0	34	-	34	-	34	34	(0)	34	(0)	34	238	

CERTIFICATE OF SERVICE

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

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

xx electronic filing

DOCKET No. E002/M-17-818

Dated this 16th day of July 2018

/s/

Carl Cronin
Regulatory Administrator

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