COMMERCE DEPARTMENT

September 5, 2018

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

RE: **Response Comments of the Minnesota Department of Commerce, Division of Energy Resources**
Docket No. E002/M-17-818

Dear Mr. Wolf,

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

Petition of Northern States Power Company, doing business as Xcel Energy for Approval of the Renewable Energy Standards Rider Revenue Requirements for 2017 and 2018 and RES Adjustment Factors

The petition was filed on November 17, 2017 by:

Holly Hinman
Regulatory Manager
Xcel Energy
414 Nicollet Mall, 401 – 7th Floor
Minneapolis, MN 55401

The Department **recommends approval with conditions and modifications**. The Department is available to answer any questions that the Minnesota Public Utilities Commission may have in this manner.

Sincerely,

/s/ Matthew Landi
Rates Analyst

/s/ Nancy Campbell
Analyst Coordinator

ML/NC/jl
Attachment

COMMERCE DEPARTMENT

Before the Minnesota Public Utilities Commission

Response Comments of the Minnesota Department of Commerce Division of Energy Resources

Docket No. E002/M-17-818

I. BACKGROUND

On May 14, 2018, Northern States Power d/b/a Xcel Energy (Xcel or the Company) filed reply comments to the Department's comments on the Company's original petition. The original petition requested approval of the Renewable Energy Standard Rider (RES Rider) revenue requirements for 2017 and 2018 and proposed RES Adjustment Factors. The Department's comments made several recommendations that relate to various components of the RES Rider revenue requirements and the RES Adjustment Factors. The Company's reply comments addressed the following requests made in the Department's comments:

1. An explanation of the various line-item components of the Construction Work in Progress (CWIP) expenditures for the four self-build wind projects;
2. Supporting documentation showing the return on CWIP components for the Courtenay Wind Project;
3. An explanation for the data discrepancy related to 2018 CWIP expenditures for the Wind Portfolio and Courtenay Wind Projects;
4. An explanation for the data discrepancy in the RES Production Tax Credit (PTC) Tracker component of the revenue requirement calculation;
5. Further support and justification for the four REC Sales Transactions; and
6. A compliance filing showing the impact of implementing the Return on Equity determined in the Transmission Cost Recovery Rider proceeding.

Xcel also addressed the Department's recommendation that the Commission require Xcel to replace its forecasted prorated Accumulated Deferred Income Tax (ADIT) balances with actual non-prorated ADIT balances in its beginning-of-month and end-of-month average calculations for true-up purposes.

The Company provided responses to each component listed above, but stated that Xcel would address their prorated treatment of ADIT in a supplemental filing, as the Company was in the process of completing the calculations of their proposed ADIT proration methodology.[1]

On May 25, 2018, the Company filed Supplemental Reply Comments that provided additional detail and supporting calculations of their proposed ADIT proration methodology.[2] The Department subsequently met with the Company staff to further discuss their proposal on Wednesday, June 6, 2018.

On July 16, 2018, the Company filed a Second Supplement to their Reply Comments (Second Supplement) in response to the Department's request at a June 6, 2018 meeting with the Company that the proposed ADIT proration calculation be presented as a separate line item rather than being embedded in the rate base calculation. In the Company's Second Supplement, they provided a more granular breakdown of the proposed ADIT proration methodology to show the impact of project-specific revenue requirements.[3]

The Department responds to the Company's proposed ADIT proration methodology and to their responses to the other issues raised in the Department's initial comments listed above.

II. DEPARTMENT ANALYSIS

1. ITEM #1: CAPITAL COST COMPONENTS FOR THE WIND PORTFOLIO PROJECTS

The Department asked Xcel to provide an explanation of the various line-item components of the CWIP expenditures for the four self-build wind projects, as found in Attachment F in the Second Supplemental Response to Information Request No. DOC-3 (Tax Reform Update).[4]

In Xcel's reply comments, the Company provided an explanation of the five line-item components, which are separate work order numbers and delineate the various project cost components.[5] Each of these components appear to be related to various components of each of the wind projects; therefore, the Department concludes that they are reasonable to include in Xcel's calculation of each project's capital costs.

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[1] Xcel Reply Comments, dated May 14, 2018, p. 8.
[2] Xcel Supplemental Reply Comments, dated May 25, 2018, p. 1.
[3] Xcel Second Supplemental Reply Comments, dated July 16, 2018, p. 1.
[4] Department's Initial Comments, dated March 26, 2018, p. 13.
[5] *Xcel Reply Comments, supra* note 1, pp. 2-3.

<u>Response Conclusion 1</u>

The Department concludes that the capital cost components of the 2017 and 2018 revenue requirements for the four self-build projects are appropriate cost categories.

2. *ITEM #2: RETURN ON CWIP COMPONENT FOR THE COURTENAY WIND FARM*

The Courtenay Wind Project was approved in Docket E002/M-15-401, and the Commission capped the project costs at $300 million, plus the associated Allowance for Funds Used During Construction (AFUDC).[6] Since Minnesota Statute §216B.1645, subd. 2a (2) allows for a return on CWIP in lieu of AFUDC, Xcel has calculated the RES Rider revenue requirements for the Courtenay Wind Project that includes a return on CWIP in lieu of AFUDC.

In the Department's review of the Courtenay Wind Project total project costs, we discovered there is a methodological difference between the way the AFUDC and return-on-CWIP cost components are calculated: the return-on-CWIP cost component is higher than the AFUDC cost component, which results in higher total project costs. While this could be an issue for the other wind projects, the Department concludes that Xcel appropriately included a return on CWIP for the Courtenay Wind Farm project, as explained further below.

The Department asked Xcel to provide supporting documentation showing the return-on-CWIP cost components of the total project costs for the Courtenay Wind Project.[7] The Company provided an explanation of the difference between the Courtenay Wind Project's total costs when calculated under the two different methodologies (AFUDC vs. return-on-CWIP).[8] The return-on-CWIP method results in project costs approximately $1.8 million higher than the AFUDC method due to the difference between how the debt and equity AFUDC components and the returns on CWIP during the construction time period (2016 through November 2016) are calculated.[9] However, as the total project cost amounts for each methodology comply with the Commission's project cost caps ($300 million plus AFUDC) as demonstrated by Xcel, the Courtenay Wind Project's total project cost of $297.2 million are eligible for inclusion in the 2017 and 2018 RES Rider Revenue requirements.

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[6] Order Point #2, Commission's Order in Docket No. E002/M-15-401 dated September 2, 2015, page 4.
[7] *Department's Initial Comments, supra* note 4, p. 11.
[8] *Xcel Reply Comments, supra* note 1, p. 3.
[9] *Id.*

Response Conclusion 2

The Department concludes that the Courtenay Wind project costs are in compliance with the Commission-ordered project cost cap, and are therefore eligible for inclusion in the 2017 and 2018 revenue requirements.

3. ITEM #3: DATA DISCREPANCY RELATED TO 2018 CWIP EXPENDITURES FOR THE WIND PORTFOLIO PROJECTS

The Department asked Xcel to explain the discrepancies found in the CWIP Expenditures of each of the wind projects (the four self-build projects, the two build-own-transfer (BOT) projects, and the Courtenay Wind Project).[10] The Department noted a difference between Attachments F and G's calculation of the CWIP Expenditures.[11] In Xcel's reply comments, the Company pointed out that Attachment F's calculation of CWIP Expenditures is an annual total, whereas Attachment G's calculation of CWIP Expenditures is a cumulative total.[12]

This issue is relevant in the calculation of each project's revenue requirements: Attachment G calculates each project's revenue requirements based on the cumulative total of the CWIP Expenditures. As the revenue requirements reflect the annual recovery of each project's CWIP Expenditures over the life of the project, using the cumulative total is the appropriate figure to be used in determining the Revenue Requirement and, ultimately, setting the RES Adjustment Factor.

Response Conclusion 3

The Department concludes that the 2018 CWIP Expenditures for the Wind Portfolio and the Courtenay Wind projects used the correct CWIP expenditure data, and therefore, Xcel accurately calculated the capital cost component of the 2018 revenue requirements for the Wind Portfolio and Courtney Wind projects.

4. ITEM #4: DATA DISCREPANCY IN THE RES PTC TRACKER COMPONENT OF THE REVENUE REQUIREMENT CALCULATION

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[10] *Department's Initial Comments, supra* note 4, pp. 14-15.
[11] *Id.*
[12] *Xcel's Reply Comments, supra* note 1, p. 4.

The Department asked Xcel to explain a discrepancy in the 2018 RES PTC Tracker component of the revenue requirement calculation found in Attachments B and D and the 2018 RES PTC Tracker component calculation found in Attachment H, all of which are attachments to Xcel's second supplemental response to DOC IR No. 3.[13] The Company also discovered another discrepancy present for the 2017 RES PTC Tracker components found in Attachments B and C of Xcel's second supplemental response to DOC IR No. 3.[14] The Department notes that this discrepancy also exists for the 2019 RES PTC Tracker component found in Attachment E of Xcel's second supplemental response to DOC IR No. 3.

The differences are summarized in Table 1 below.

Table 1. RES PTC Tracker Component Discrepancies, 2017 – 2019

	2017 (Att. B & C)	**2018 (Att. B & D)**	**2019 (Att. B & E)**
Att. B, C, D & E RES PTC Tracker Amount	$(11,463,017)	$2,973,214	$1,608,554
Att. H RES PTC Tracker Amount	$(10,950,138)	$2,971,561	$1,607,074
Difference	$512,880	$(1,655)	$(1,481)

Xcel indicated that the 2018 and 2019 discrepancies are a result of a rounding difference between Attachments B, D, and E, and Attachment H.[15] In Attachments B, D and E, Xcel rounded the tax gross-up value to the fourth digit, but rounded to the fifth digit on Attachment H. This resulted in a minor difference of $1,655 for 2018 and $1,481 for 2019, as illustrated by Table 1. Xcel indicated that they should have used the Attachment H figure, as it is the more accurate figure.[16] The Department does not oppose use of the more accurate Attachment H figure.

<u>Response Conclusion 4</u>

The Department does not oppose use of the more accurate figure from Attachment H for the 2018 and 2019 RES PTC Tracker component found in Attachments B, D, and E.

[13] *Department's Initial Comments, supra* note 4, p. 24.
[14] *Xcel's Reply Comments, supra* note 1, p. 4.
[15] *Id.*
[16] *Id.*

As noted above, Xcel also indicated that there is a discrepancy between 2017 RES PTC Tracker component found in Attachments B and C, and Attachment H.[17] The cause of this discrepancy, however, is not related to a rounding error, as was the case for 2018 and 2019. Xcel stated that this discrepancy is a result of a change in the Interchange Energy allocator, which was reduced from 84.01% in the forecasted allocator provided in the original petition to 83.55% in the Tax Reform Update, which used the updated allocator.[18,19] The resulting 2017 RES PTC Tracker component is a decrease in the PTC credit from ($11,463,017) to ($10,950,138), which results in an increase in the tracker of $512,880, as illustrated by Table 1 above.

The Department sought clarification on the derivation of the various jurisdictional allocators used in the calculation of the 2017 PTC Tracker component in three informal Information Requests. The aim of this inquiry was to understand the derivation of the $512,880 increase in the 2017 RES PTC Tracker component. Xcel provided helpful responses to our inquiry and explained which allocators influenced the 2017 RES PTC Tracker amount, what the allocators' purposes are, which regulatory proceedings they are derived from, and how updates to them in their respective regulatory proceedings ultimately resulted in a $512,880 increase in the 2017 RES PTC Tracker components.[20]

Xcel explained that two jurisdictional allocators are relevant in the derivation of the "PTC Jurisdictional Allocator": the "NSPM Interchange Energy (Interchange Electric)" allocator and the "MN 12-month CP Energy (Electric Energy)" allocator.[21] As shown in Figure 1 below, Xcel explained that multiplying these two allocators together results in the "PTC Jurisdictional Allocator," which was ultimately used to calculate the 2017 RES PTC Tracker component.

Figure 1. PTC Jurisdictional Allocator Calculation[22]

87.2656%	**x**	**83.5495%**	**=**	**72.9100%**
NSPM Interchange Energy (Interchange Electric) Allocator		MN 12-month CP Energy (Electric Energy) Allocator		PTC Jurisdictional Allocator

[17] *Id.*
[18] *Id.*
[19] See line 33 of Attachment L in the Original Petition and in the Tax Reform Update. It is referred to as the NSPM Interchange Energy (Interchange Electric). The 2017 Interchange Energy Allocator was reduced from 84.0104% to 83.5495% when Xcel updated the petition using actual figures for 2017.
[20] Responses to informal Information Requests Nos. DOC-1-3 (DOC Attachments 13-15) dated August 6, 2018.
[21] Response to informal Information Request No. DOC-2 (DOC Attachment 14) dated August 6, 2018.
[22] Response to informal Information Request No. DOC-1 (DOC Attachment 13) dated August 6, 2018.

Xcel provided a narrative explanation as to how changes in both allocators led to a change in the PTC Jurisdictional Allocator, which resulted in the $512,880 increase to the 2017 RES PTC Tracker amount:[23]

> There were changes to both the 'MN 12-month CP Energy (Electric Energy)' and the 'NSPM Interchange Energy (Interchange Electric)' allocators. These changes combined resulted in the $512,880 change in PTCs. The 'MN 12-month CP Energy (Electric Energy)' allocator changed from 87.3858% to 87.2656% (a decrease of .1202%). The 'NSPM Interchange Energy (Interchange Electric)' allocator changed from 84.0104% to 83.5495% (a decrease of .4609%). Xcel Energy generated $59.8 million of PTCs then grossed up for taxes resulted in a $512,880 change in the RES Revenue requirement.

Xcel also provided a table accompanying their narrative explanation that shows the derivation of the $512,880 increase to the 2017 RES Rider PTC Tracker amount:

Table 2. Xcel Calculation of 2017 RES PTC Tracker

	As Filed	Updated Actual Allocators	Difference
2017 Actual PTCs	59,759,300	59,759,300	-
MN 12-month CP Energy (Electric Energy) Allocator	87.3858% *(forecast)*	87.2656%	-0.1202%
NSPM Interchange Energy (Interchange Electric) Allocator	84.0104% *(forecast)*	83.5495%	-0.4609%
MN Jur Actual PTCs	43,871,191	43,570,489	(300,701)
With Tax Gross Up (1/(1-t))	74,827,206	74,314,326	(512,880)

Based on Xcel's detailed explanation and calculations, the Department concludes that the $512,880 increase to the 2017 RES PTC Tracker amount is reasonable.

[23] Response to informal Information Request No. DOC-3 (DOC Attachment 15) dated August 6, 2018.

<u>Response Conclusion 5</u>

The Department concludes that the discrepancy of the 2017 RES PTC Tracker components found in Att. B & C, and Att. H, in Xcel's Second Supplemental Response to DOC IR No. 3 (DOC Attachment 6) is resolved. The correct 2017 RES PTC Tracker amount, found in Att. H, is $(10,950,138) and is reasonable.

5. ITEM #5: REC SALES TRANSACTIONS

The Department asked Xcel to provide further support and justification for four REC sales transactions where 100% of the proceeds were not provided to the Minnesota jurisdiction and why this is appropriate, including who bore the cost of the original RECs.[24]

Xcel responded with an expanded explanation of their allocation method of REC sale transactions. They asserted that the "costs for the resources on the NSP System that generate RECs are paid for by all of the NSP jurisdictions…," with a few exceptions.[25] They also explained that they "assign NSP-system RECs to each jurisdiction as they are generated, based on load share ratios" and further, "subsequent sales transaction proceeds…are based on which jurisdiction's RECs were sold, not an allocator."[26]

Xcel provided a table that shows the number of Minnesota RECs and non-Minnesota RECs that were utilized for each of the REC sale transactions included in the RES Rider.[27] This table shows that approximately 90% of RECs sold were RECs from the Minnesota jurisdiction, and as a result, 90% of the proceeds were assigned to the Minnesota jurisdiction. Xcel's table provided a clear explanation of how Xcel derived Minnesota's jurisdictional allocation of REC sales revenue.

In Xcel's original petition, footnote 2 of Attachment I intimated that REC sales revenue was allocated to the Minnesota jurisdiction based on the energy allocator for Minnesota. However, in response to Information Request No. DOC-2, in response to question #3, they explained that "footnote 2 on Schedule I is no longer applicable. This explanation was a misinterpretation of how the REC sales are accounted for and we now have a more clear understanding of the pools…". [28]

[24] *Department's Initial Comments, supra* note 4, p. 21.
[25] *Xcel Reply Comments, supra* note 1, p. 5.
[26] *Id.*
[27] *Id.,* p. 6.
[28] Xcel's Response to Information Request No. DOC-2, p. 2.

This expanded explanation, and the table provided in Xcel's reply comments, offers a sufficient rationale for including the $10.552 million credit to Xcel's ratepayers in the 2017 RES Rider revenue requirement calculation.

<u>Response Conclusion 6</u>

The Department concludes that the $10.552 million credit to Xcel's ratepayers in the 2017 RES Rider revenue requirements is reasonable.

6. *ITEM #6: IMPLEMENTATION OF THE RETURN ON EQUITY AMOUNT FROM THE TRANSMISSION COST RECOVERY RIDER*

The Department asked that the Company include the approved ROE and its impact on the RES Rider in a compliance filing once the ROE is approved by the Commission in Xcel's Transmission Cost Recovery (TCR) Rider (Docket No. E002/M-17-797).[29] Xcel requested clarification on how to proceed in the implementation of the RES Rider adjustment factors – specifically, whether they should implement the RES adjustment factors before or after the TCR Rider is decided.[30] Xcel stated they have no preference one way or the other. ***The Department continues to recommend that the Company include the ROE and its impact on this proceeding in a compliance filing once the Commission approves Xcel's ROE in the Company's TCR Rider. As more fully discussed below, the Department continues to recommend that the RES Adjustment Factor be implemented no earlier than January 1, 2019.***

Xcel also requested that, should the Department recommend that the RES Rider adjustment factors be implemented after the ROE is decided in the TCR Rider, the Company would "update the adjustment factor calculation using the 12-month sales forecast that corresponds to the collection period."[31]

<u>Response Conclusion 7</u>

The Department concludes that Xcel's proposal to update the adjustment factor calculation using the 12-month sales forecast that corresponds to the collection period is reasonable.

[29] *Department Initial Comments, supra* note 4, p. 30.
[30] *Xcel Reply Comments, supra* note 1, p. 10.
[31] *Id.*

7. ACCUMULATED DEFERRED INCOME TAXES (ADIT) PRORATION

The Department maintained the Department's position that the Commission should 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 RES Rider filings. The Department also offered an alternative recommendation to the Commission: Xcel could be required to base the RES Rider on historical costs by implementing the RES Adjustment Factor one day after the cost accumulation period for which the costs were calculated. In this case, the RES Adjustment Factor was calculated to recover 2017 and 2018 costs; therefore the RES Adjustment Factor would be implemented January 1, 2019.

Xcel provided a lengthy response in reply comments, and cited an Otter Tail Power Company (Otter Tail) regulatory filing in South Dakota dated January 29, 2018, in which Otter Tail asserted that they are required to prorate ADIT in order to comply with IRS regulations and avoid a tax normalization violation.[32] Xcel argued that they see no way to avoid "the requirement that tax normalization is required to use accelerated depreciation, and Treasury Regulation §1.167(l)(h)(6) requires a proration of forecasted ADIT to comply."[33]

Xcel also provided an alternative method as a way to mitigate the rate impact of ADIT proration:[34]

> The Company has reviewed recently-released IRS guidance and engaged Deloitte Tax Services to evaluate our rider calculations and propose further optimizations that could be applied to reduce or effectively eliminate the impact to customers. Through this process we identified a possible modification, which is to treat each forecast month as a test period since the revenue requirements in these riders are calculated monthly. This allows the monthly ADIT balance to be reset to its un-prorated beginning balance and only the monthly activity receives the proration. This treatment reduces the impact to the ratepayers in these rider mechanisms significantly. This treatment will require the ADIT prorate to be embedded in the rate base calculation rather than separated as a line item.

Xcel then stated that they will be finalizing these calculations and provide them in a supporting schedule in a supplemental filing to their reply comments.[35]

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[32] *Xcel Reply Comments, supra* note 1, p. 7.
[33] *Id.,* p. 8.
[34] *Id.*
[35] *Id.*

Xcel proceeded to argue that their proposal is similar to the Department's, as it "…also uses actual to replace the forecasted prorated ADIT balances in the beginning-of-[period] and end-of-[period] average ADIT balance calculations for true-up purposes. The only difference is the clarification that neither the original forecast nor the actual results are prorated for the purposes of the comparison used in the true-up."[36]

In response to our alternative recommendation, Xcel conceded that relying on the historical method is definitive, but believed that postponing rate implementation past the test year would "create a large carryover balance" and result in "unnecessarily large volatility in the rider rates year-to-year."[37]

Xcel detailed their alternative treatment to ADIT in their Supplemental Reply Comments:[38]

> The Company engaged Deloitte Tax Services to evaluate our rider calculations and propose any further optimizations that could be applied. Deloitte along with our tax experts identified three possible modifications:
>
> 1. Treat each forecast month as a test period since the revenue requirements in these riders are calculated monthly. This allows the monthly ADIT balance to be reset to its un-prorated beginning balance and only the monthly activity receives the proration.
> 2. Then apply a mid-month convention for the proration factors in each month.
> 3. Remove ADIT from the beginning-of-month and end-of-month rate base average, since the proration is itself a form of averaging. These treatments reduce the proration impact to the ratepayers in these rider mechanisms significantly.
>
> This treatment required the ADIT prorate to be embedded in the rate base calculation rather than separated as a line item. However, we provide Attachment J to identify the revenue requirement impact of that item individually. The result reduces the revenue requirement of the ADIT prorate treatment by over 99% from our as-filed treatment.
>
> Table 1 summarizes the reduction of the revenue requirements for ADIT Prorate.

[36] *Id.,* p. 9.
[37] *Id.*
[38] Xcel Supplemental Reply Comments, dated May 25, 2018, pp. 1-2.

Table 1

Amount in dollars	2018	2019
ADIT proration as-filed	44,183	654,959
ADIT proration refined	75	1,110
Difference	(44,108)	(653,849)

On July 16, 2018, Xcel filed Second Supplemental Reply Comments that "…provide[s] a more granular breakdown of [Xcel's proposed ADIT] treatment to show the impact to project-specific requirements."[39]

The Department reviewed Xcel's supplemental reply comments and second supplemental reply comments and continues to disagree with Xcel and other utilities' proposals to maintain proration in true-up calculations for the following reasons (as explained in the Department's July 5, 2018 Reply Comments in Xcel Energy's State Energy Policy (SEP) Rider in Docket No. G002/M-18-184):

> First, the Commission's 17-174 Order specifically states that "Xcel Gas shall not prorate its accumulated deferred income taxes in the SEP rider" and thus Xcel's proposal would violate the 17-174 Order. Even if Xcel Gas's proposal would minimize the proration of ADIT, that proration would still exist.
>
> Second, Xcel's proposed monthly method is needlessly complex, difficult to monitor, and would still violate the requirement that "Xcel Gas shall not prorate its accumulated deferred income taxes in the SEP rider." By contrast, as discussed below, the Internal Revenue Service (IRS) has already provided a simple and reasonable means by which the rider can go forward without ADIT proration. Again, while the Department appreciates that Xcel tried to minimize the effects of ADIT proration on ratepayers, the significant and needless degree of complexity in Xcel's new method would require excessive resources to implement and monitor, year after year.
>
> Third, Xcel's statement that "the Company has no particular interest in the provision other than it is required in order to preserve the significant deferred tax benefits for our customers" is not accurate, for two reasons. First, the Company clearly stands to financially benefit from charging higher rates to its ratepayers when ADIT is prorated. Second, the Company is not required to prorate ADIT to preserve tax benefits. Xcel ignores the fact that the IRS, which Xcel Gas appropriately cites as the authority requiring ADIT proration to preserve

[39] Xcel Second Supplemental Reply Comments, dated July 16, 2018, p. 1.

normalization, has been abundantly and repeatedly clear that "if rates go into effect after the end of the test period, the opportunity to flow through the benefits of future accelerated depreciation to current ratepayers is gone, and so too is the need to apply the proration formula." Thus, Xcel Gas is not required to prorate ADIT when the rider is implemented after the test period.

Fourth, the Company's statement that "without changing the law or regulation, the Company sees no way to avoid this circumstance" is at odds with the fact that, as noted above, the IRS has already provided a means by which Xcel Gas can charge higher rates to its ratepayers through a rider, without violating any IRS requirements. Implementing the rider after the test period allows the Company and its customers to benefit; the Company benefits from the extraordinary ratemaking treatment of a rider rather than a rate case whereas the Company's ratepayers are given the full credit they deserve from the reduction in rate base from ADIT without any of the issues caused by proration.

Fifth, the Company's concern about a one-year delay in implementation of the SEP rider rates ignores important facts. As noted above, Xcel Gas chose not to provide actual sales data for 2017. However, the Company's annual jurisdictional report indicated that Xcel Gas underestimated natural gas sales in 2017 by 6.4 percent. Since weather in January through April, 2017 was generally warmer-than-normal, Xcel Gas's underestimation of sales compared to actual sales in 2017 is particularly concerning. If the lower forecast is used the SEP Rider Factor would be set unreasonably high, and would likely lead the Company to over-charge its ratepayers for costs. Although these values would be trued up later, there are no carrying charges applied to this over-recovery, so the Company would retain any interest earned on these amounts, and thus has an incentive to under forecast its sales. As a result, the Department concludes that Xcel Gas has not demonstrated that its sales forecasts are reasonable to use in setting rates.

Sixth, as also noted above, Xcel Gas's concern about a minor delay in recovery of costs ignores the fact that recovery of costs through riders is extraordinary ratemaking as it would allow recovery of costs that would normally be recovered during a rate case, only after the utility demonstrates that the facilities are used and useful and all costs are prudently incurred. Thus even using historical data would result in recovery earlier than would regularly be expected.

Seventh, Xcel Gas also ignores the small benefit that its ratepayers receive as a result of this minor (one-year or less) delay, compared to the ordinary, reasonable process whereby utilities are responsible for costs until the facilities are in place, used and useful, and shown to be reasonably incurred. As the National Regulatory Research Institute explained in its October 2009 webinar and report, "The Two Sides of Cost Trackers: Why Regulators Must Consider Both," Ken Costello pointed out that riders "weaken the incentive of a utility to control its costs". This report stated the following benefits of the lag:

> Economic theory predicts that the longer the regulatory lag, the more incentive a utility has to control its costs; when a utility incurs costs, the longer it has to wait to recover those costs, the lower its earnings are in the interim. The utility, consequently, would have an incentive to minimize costs.

Based on the above, the Department concludes that the IRS's solution of waiting until the end of the test period to implement rates is a reasonable, straight-forward and accurate fix for these problems and eliminates the need to prorate ADIT.

Response Recommendation 1

The Department recommends that the Commission require Xcel's RES Rider to be based solely on historical costs by implementing the RES Adjustment Factor one day after the period in which the costs were incurred (January 1, 2019), thereby eliminating the need to prorate ADIT.

III. CONCLUSION

The Department broadly concludes that all outstanding issues have been resolved. A summary of the Department's conclusions are provided below:

Table 3. Summary of Department Conclusions

Source	Topic	Text	Page #
Initial 1	Cost Recovery Eligibility	The Wind Portfolio and Courtenay Wind Projects are eligible for cost recovery under the RES Rider Statute.	Initial, pp. 9-10
Initial 2	Revenue Requirement Calculation	Xcel's revenue requirement methodology is consistent with prior RES Rider proceedings	Initial, p. 12

		and includes the appropriate cost categories.	
Initial 3	Accuracy of Capital Costs	Xcel accurately calculated the capital cost component of the 2017 revenue requirements of the Wind Portfolio projects. Xcel accurately calculated the historical capital expenditure component in the calculation of the Courtenay Wind project's capital costs.	Initial, pp. 14-17
Response 2		Xcel used the correct CWIP expenditure data for the Wind Portfolio and the Courtenay Wind projects, and therefore, Xcel accurately calculated the capital cost component of the 2018 revenue requirements for the Wind Portfolio and Courtney Wind projects.	Response, p. 5
Initial 4	Appropriateness of the Capital Costs	Xcel included the appropriate cost categories in the capital cost components for the 2017 and 2018 revenue requirements for the two BOT projects and the Courtenay Wind project.	Initial, pp. 14, 16
Response 1		Xcel included the appropriate cost categories for the 2017 and 2018 revenue requirements for the four self-build projects.	Response, p. 4
Response 3	Compliance with Project Cost Caps	The Courtenay Wind project costs are in compliance with the Commission-ordered project cost cap, and are therefore eligible for inclusion in the 2017 and 2018 revenue requirements.	Response, p. 5
Initial 5	Jurisdictional Allocator	Xcel's proposal to update the 2017 and 2018 forecasted jurisdictional allocators relied upon in calculating the revenue requirement and to true-up the RES Rider tracker once those allocators become available is reasonable.	Initial, p. 18
Initial 6	CWIP	Xcel's treatment of the return on CWIP is reasonable.	Initial, p. 22

Initial 7	Depreciation	Xcel's estimated 25-year life for the Courtenay Wind and Wind Portfolio projects is reasonable.	Initial, p. 22
Initial 8	Internal Labor Costs	Xcel's exclusion of internal labor costs from the Courtenay Wind and Wind Portfolio projects is reasonable.	Initial, p. 22
Initial 9	2016 RES Rider Carryover Balance	Xcel's transfer of the 2016 RES Rider carryover balance of $7,190,263 to the 2017 Tracker is reasonable.	Initial, p. 22
Initial 10	Production Tax Credits	Xcel's RES PTC Tracker balance is accurate, and the 2015 and 2016 historical PTCs from the Courtenay Wind project are accurate.	Initial, p. 25
Response 4		The 2018 and 2019 RES PTC Tracker component found in Attachment H is more accurate and can be used in Attachments B, D, and E to calculate the 2018 and 2019 RES Rider Revenue Requirement.	Response, p. 6
Response 5		The 2017 RES PTC Tracker component amount of $(10,950,138), found in Attachment H, is reasonable.	Response, p. 9
Initial 11	North Dakota Income Tax Credits	Due to Xcel's limited North Dakota taxable income, NDITCs are unavailable for inclusion in the RES Rider.	Initial, p. 11
Initial 13	Tax Cuts and Jobs Act of 2017	Xcel's analysis of the RES Rider-related impacts of the Tax Cuts and Jobs Act of 2017 is reasonable.	Initial, p. 30
Initial 14	RES Rider Adjustment Factor Calculation	Xcel's RES Rider Adjustment Factor calculations are consistent with the Commission's Orders in previous RES Rider proceedings.	Initial, p. 31
Initial 15	Rate Smoothing	Amortizing the proposed refund over the 2018 calendar year will not result in a smoother rate than Xcel's proposed rate implementation.	Initial, p. 33
Initial 16	Customer Notice	Xcel's proposed notice to customers regarding the changes to the RES Rider tariff is reasonable.	Initial, p. 33
Initial 17	Compliance Filing and True-up Report	Xcel's 2016 True-up Report included in the April 21, 2017 compliance filing in Docket No. E002/M-15-805 is reasonable.	Initial, p. 34

Initial 18	Tracker Balance	Xcel's RES Rider tracker balances for 2017, 2018, and 2019 are reasonable.	Initial, p. 34
Response 6	REC Sales Revenue Allocation	Xcel's allocation of REC sales revenue in the amount of $10.552 million to its Minnesota jurisdiction is reasonable.	Response, p. 10
Response 7	Adjustment Factor Calculation	Xcel's proposal to update the adjustment factor calculation using the 12-month sales forecast that corresponds to the collection period is reasonable.	Response, p. 10

The Department recommends that the Commission authorize recovery of Xcel's 2017 and 2018 RES Rider Revenue Requirements as calculated by the Department in Table 5 below, subject to the following recommendations and conditions contained in Table 4 below:

Table 4. Summary of Department Recommendations

Source	Topic	Text	Page #
Initial 5	NDITCs	The Department recommends that the Commission continue to require that any NDITCs created by the Courtenay Wind Project to be credited to Minnesota ratepayers for their proportionate share based on the pro-rated share of the costs of the Courtenay Wind Project that is charged to Minnesota ratepayers (see Order Point 1 from the Commission's Order in Docket No. E002/M-15-805 dated April 11, 2017).	Initial, p. 26
Response 1	ADIT	The Department recommends that the Commission require Xcel's RES Rider to be based solely on historical costs by implementing the RES Adjustment Factor one day after the period in which the costs were incurred (January 1, 2019), thereby eliminating the need to prorate ADIT.	Response, p. 15
Initial 7	Return on Equity	The Department recommends that the Company include the ROE and its impact on this proceeding in a compliance filing once the Commission approves Xcel's ROE	Initial, p. 30

		in the Company's Transmission Cost Recovery Rider (Docket No. E002/M-17-797).	
Initial 8	RES Rider Adjustment Factors	The Department recommends that Xcel implement the 2017 RES Rider Adjustment Factor (refund) in the beginning of the month following the Commission's Order in this instant proceeding, and to subsequently implement the 2018 RES Rider Adjustment Factor (surcharge) in the beginning of the month following the implementation of the 2017 RES Rider Adjustment Factor.	Initial, p. 31
Initial 9	Rate Smoothing	The Department recommends that the Commission approve Xcel's proposed rate implementation method: a one-time refund for the 2017 RES Rider Adjustment Factor and a rate increase for the remainder of 2018 for the 2018 RES Rider Adjustment Factor.	Initial, p. 33
Initial 10	Revised Tariff Sheets	The Department recommends that Xcel update the relevant tariff pages in a compliance filing to reflect the 2017 and 2018 RES Rider Adjustment Factors approved by the Commission.	Initial, p. 33

In light of our recommendation to disallow the inclusion of ADIT Proration in the RES Rider (Response Recommendation 1), the final recommended 2017 and 2018 RES Rider Revenue Requirements are as follows:

Table 5. 2017 and 2018 RES Rider Revenue Requirements

	2017	2018
Xcel Revenue Requirement	$ (12,894,094)	$ 22,725,222
ADIT Proration Component	-	*$ 44,183*
Department Recommendation	**$ (12,894,094)**	**$ 22,681,039**

/jl

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Xcel Energy
Docket No.: E002/M-17-818
Response To: Department of Commerce Information Request No. Informal 1
Requestor: Matt Landi
Date Received: July 25, 2018

Question:
Please provide references to the dockets/regulatory proceedings that the 2017 Interchange Energy Allocators were approved in. Specifically, please provide references to the dockets/regulatory proceedings that the 'NSPM Interchange Energy (Interchange Electric)' and the 'PTC Jurisdictional Allocators' that were used to calculate the 2017 – 2019 PTC Tracker amounts found in Attachment H.

Response:
The "NSPM Interchange Energy (Interchange Electric)" allocator is calculated pursuant to the formula in the Interchange Agreement between NSP-Minnesota and NSP-Wisconsin, which is a tariff on file with the FERC. The annual Interchange Agreement update filing is submitted informationally to the MPUC via eDockets. The most recent informational filing was assigned Docket No. E002/M-18-208.

The actual 2017 "MN 12-month CP Energy (Electric Energy)" allocator is included in the Company's Jurisdictional Annual Report filed on May 1, 2018, Docket No. E,G002/PR-18-4 (see Tab E-17). The "PTC Jurisdictional Allocator" is derived by multiplying the "MN 12-month CP Energy (Electric Energy)" by the "NSPM Interchange Energy (Interchange Electric)":

87.2656% x 83.5495% = 72.9100

See Attachment L, lines 32 - 34 of the Reply Supplement.

Preparer: James Aurand
Title: Senior Rate Analyst
Department: Revenue Requirements – North
Telephone: 612-337-2076
Date: August 6, 2018

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Xcel Energy
Docket No.: E002/M-17-818
Response To: Department of Commerce Information Request No. Informal 2
Requestor: Matt Landi
Date Received: July 25, 2018

Question:
Please provide an explanation of how the 'NSPM Interchange Energy (Interchange Electric)' allocator is used in the calculation of the PTC Tracker amounts for 2017 – 2019?

Response:
The "NSPM Interchange Energy (Interchange Electric)" allocator is one of two allocators used in the calculation of the PTC tracker amounts for inclusion in the RES rider. The first is the "NSPM Interchange Energy (Interchange Electric)" allocator, which is applied to total NSPM and NSPW combined amount of PTCs per the Interchange Agreement to determine the NSPM Total Company portion. The second is the "MN 12-month CP Energy (Electric Energy)" allocator, which is applied to the total NSPM Company portion of PTCs to determine the state of Minnesota portion. Multiplying these two allocators together results in a composite "PTC Jurisdictional Allocator." Since production facility costs are shared through the interchange agreement and PTCs are a result of operating a production facility, it is reasonable to use the "NSPM Interchange Energy (Interchange Electric)" allocator in the calculation of PTCs included in the RES Rider.

Preparer: James Aurand
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Xcel Energy
Docket No.: E002/M-17-818
Response To: Department of Commerce Information Request No. Informal 3
Requestor: Matt Landi
Date Received: July 25, 2018

Question:
Please provide an explanation of how the reduction of the 'NSPM Interchange Energy (Interchange Electric)' allocator from 84.01% to 83.55% resulted in an increase of $512,880 to the 2017 PTC Tracker amount, effectively increasing the 2017 revenue requirements.

Response:
There were changes to both the "MN 12-month CP Energy (Electric Energy)" and the "NSPM Interchange Energy (Interchange Electric)" allocators. These changes combined resulted in the $512,880 change in PTCs. The "MN 12-month CP Energy (Electric Energy)" allocator changed from 87.3858% to 87.2656% (a decrease of .1202%). The "NSPM Interchange Energy (Interchange Electric)" allocator changed from 84.0104% to 83.5495% (a decrease of .4609%). Xcel Energy generated $59.8 million of actual PTCs in 2017. These allocators multiplied by the $59.8 million of PTCs then grossed up for taxes resulted in a $512,880 change in the RES revenue requirement. Below is a table summarizing these changes.

	As filed	Updated Actual Allocators	Difference
2017 Actual PTCs	59,759,300	59,759,300	-
MN 12-month CP Energy (Electric Energy) Allocator	87.3858% *(forecast)*	87.2656%	-0.1202%
NSPM Interchange Energy (Interchange Electric) Allocator	84.0104% *(forecast)*	83.5495%	-0.4609%
MN Jur Actual PTCs	43,871,191	43,570,489	(300,701)
With Tax Gross Up (1/(1-t))	74,827,206	74,314,326	(512,880)

Preparer: James Aurand
Title: Senior Rate Analyst
Department: Revenue Requirements – North
Telephone: 612-337-2076
Date: August 6, 2018

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
Response Comments

Docket No. E002/M-17-818

Dated this 5th day of September 2018

/s/Sharon Ferguson

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