

April 18, 2019

PUBLIC DOCUMENT

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

RE: **PUBLIC Comments of the Minnesota Department of Commerce, Division of Energy Resources**
Docket No. E, G002/D-19-161

Dear Mr. Wolf:

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

THE PETITION OF NORTHERN STATES POWER COMPANY FOR APPROVAL OF THE 2019
REVIEW OF REMAINING LIVES.

The Petition was filed on February 19, 2019 by:

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The Department recommends that the Minnesota Public Utilities Commission (Commission) **approve Northern States Power Company's proposals with the conditions outlined in these Comments.** The Department is available to answer any questions that the Commission may have.

Sincerely,

/s/ GEMMA MILTICH
Financial Analyst

GM/ja
Attachment



Before the Minnesota Public Utilities Commission

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

Docket No. E, G002/D-19-161

I. INTRODUCTION

On February 19, 2019, Northern States Power Company, doing business as Xcel Energy (Xcel or the Company), filed its 2019 Annual Review of Remaining Lives Petition (Petition) with the Minnesota Public Utilities Commission (Commission). The Petition outlines the proposed remaining lives, salvage rates, and depreciation rates for Xcel's electric and natural gas production facilities and gas storage facilities. The Petition also provides information on the progress of and cost estimates for the removal of three of Xcel's retired facilities. The Company requests approval of the following in its Petition:

- A one year passage of time adjustment for all natural gas and electric production and gas storage facilities, with noted exceptions;
- Extensions of varying lengths to the remaining lives of select electric production plants;
- Removal of the portion of the Wescott natural gas facility approved for sale from all schedules;
- Initial remaining lives and net salvage rates for three new wind farms, which will be placed in service during 2019;
- If pending Docket Nos. IP6949, E002/PA-18-702¹ and E002/M-18-777² are approved before the Commission issues its Order for the current Petition, Xcel requests that the Commission include in its Order the remaining lives and net salvage rates requested in the pending Dockets listed.

The Company seeks an effective date of January 1, 2019 for the remaining lives and net salvage rates proposed in its Petition.

¹ In Docket No. IP6949, E002/PA-18-702, the Company proposes to purchase Mankato Energy Center (MEC) I and the expansion project MEC II. Petition at page 16.

² In Docket No. E002/M-18-777, the Company proposed to purchase the Community Wind North and Jeffers wind project. Petition at page 17.

II. DEPARTMENT ANALYSIS

The Minnesota Department of Commerce, Division of Energy Resources (Department) reviewed Xcel's Petition to (1) determine whether the Petition complied with applicable law, rules, and Commission Orders, (2) evaluate the justifications for and reasonableness of the Company's various requests, and (3) analyze the updates on the removal progress for retired plants. The Department also considered how and to what extent the Company's requests would impact ratepayers if approved. The following is a discussion of the items reviewed by the Department.

A. COMPLIANCE WITH DEPRECIATION STATUTES AND RULES

Minnesota Statutes, Section 216B.11 and Minnesota Rules, parts 7825.0500-7825.0900 require public utilities to seek Commission approval of their depreciation practices. Utilities must also file depreciation studies at least once every five years and must use straight-line depreciation unless the utility can justify a different method. Annual depreciation study updates are required when the remaining-life technique used; these updates give the Commission an opportunity to approve changes in depreciation rates.

Based on its review, the Department concludes that Xcel's Petition complied with all applicable statutes and rules.

B. COMPLIANCE WITH PRIOR COMMISSION ORDERS

The Company included the following information in its Petition to comply with the Commission's September 4, 2018 Order for Xcel's 2018 review of remaining lives filing, Docket No. E, G002/D-18-162:

- A schedule comparing the depreciation remaining lives and the resource planning lives³ of electric production plants, with an explanation of any differences;⁴
- An update on removal costs and the impact on depreciation reserves for the Black Dog Units 3 and 4, Minnesota Valley Plant, and Key City Plant;⁵
- A historical comparison of changes in remaining lives and net salvage rates.⁶

After reviewing the relevant sections of the Company's Petition, the Department concludes that Xcel complied with the prior Commission Order as required.

³ Integrated Resource Plan (IRP), Docket No. E002/RP-15-21

⁴ Petition Attachment F.

⁵ Petition at pages 11 – 16.

⁶ Petition Attachment G.

C. ONE-YEAR PASSAGE OF TIME ADJUSTMENT

Xcel proposed a one-year passage of time adjustment for all of its natural gas and electric production and gas storage facilities, with noted exceptions. The passage of time adjustment is needed to reflect the one-year period that has passed from January 1, 2018 to January 1, 2019. The Department considers the Company's proposed one-year passage of time adjustment both necessary and reasonable.

D. EXTEND THE REMAINING LIVES OF SELECT ELECTRIC PRODUCTION PLANTS

Xcel requested extensions of varying lengths to the remaining lives of select electric production plants. The Department considered both general and specific impacts of extending the remaining lives of the relevant assets. In this section, the Department provides a brief discussion on depreciation and follows with an impact analysis of the Company's requests.

As an asset is used in operations, it contributes, either directly or indirectly, to an entity's cash flows. Depreciation is the cost allocation method that allows an entity to better match the revenues generated by an asset with the cost of the asset over its useful life. It follows then that an asset's depreciable life should be aligned with the time period in which the asset is used and useful.

Because modifying the remaining life of an asset directly affects the asset's depreciation, the Department believes a request to extend or reduce the remaining life of an asset should be supported with verifiable operational expectations that justify the need for modification. Depending on whether additional capital expenditures are applied to an asset, extending the asset's remaining life has the potential to impact all or a combination of the annual depreciation expense, total depreciable costs, and capital asset balance for the period of time over which the relevant asset is depreciated. Table 1 summarizes these impacts.

Table 1: Impacts of Extending the Remaining Life of an Asset

<i>Additional Capital Investments Applied to the Asset?</i>	IMPACTS OF EXTENDING THE REMAINING LIFE		
	<i>Annual Depreciation Expense</i>	<i>Total Depreciable Costs</i>	<i>Capital Asset Balance</i>
Yes	Increase or Decrease ⁷	Increase	Increase
No	Decrease	No Effect	Higher for a longer time

The Department notes that, because depreciation expense is established in a general rate case, Xcel's ratepayers will pay the currently established rates throughout 2019, regardless of the Company's 2019 depreciation expense amount. That is, even if Xcel's 2019 depreciation expense is reduced by extending the remaining lives of certain assets as proposed in the Petition, ratepayers will not pay correspondingly reduced rates during 2019.

The Department also notes that a utility's capital assets are eligible for inclusion in its rate base, and the utility earns a return on that base amount. If an asset is depreciated more slowly (i.e. over a longer remaining life), the undepreciated balance of that asset remains higher over a longer period of time. Such circumstances allow a higher capital asset balance on which to earn a return for a longer period of time; this return is earned in addition to recovering the capital asset cost through depreciation expense. The effect is that the utility may collect, in total, more from ratepayers for longer-lived as opposed to shorter-lived assets.

In its review of the Petition Attachments relevant to Xcel's remaining life extension requests, the Department concluded that another supplemental schedule, detailing the *total* depreciable life (in addition to the *remaining* depreciable life) would be useful to the Department's review of future depreciation filings. Such a schedule would provide the Department an opportunity to easily and efficiently evaluate an asset life extension or reduction against the typical or standard total depreciable life expected for like assets. Therefore, the Department recommends that the Commission require Xcel to provide in its next depreciation filing a supplemental schedule showing the total (in addition to the remaining) depreciable lives of the Company's electric production facilities.

⁷ Whether annual depreciation expense increases or decreases depends on (1) the amount of additional capital expenditures applied to the asset and (2) the number of years the asset life is extended. **For example:** A \$10 million asset with a 10 year remaining life will have an annual depreciation expense of \$1 million (\$10 million/10 years). If this same asset receives a \$10 million capital improvement and a 15 year life extension, the annual depreciation expense will **decrease** by \$200,000 per year $[(\$10 \text{ million} + \$10 \text{ million}) / (10 \text{ years} + 15 \text{ years}) - (\$10 \text{ million}/10 \text{ years})]$. Conversely, if the asset receives a \$10 million capital improvement and a 6 year life extension, the annual depreciation expense will **increase** by \$250,000 $[(\$10 \text{ million} + \$10 \text{ million}) / (10 \text{ years} + 6 \text{ years}) - (\$10 \text{ million}/10 \text{ years})]$.

Table 2 details Xcel's requests to extend the remaining lives of select assets. While the Company's proposals would also affect the annual depreciation expense in upcoming years, the future impacts might not equal the amounts relevant to 2019. Annual depreciation expense following 2019 is dependent on (1) whether or not asset remaining lives are further modified and (2) capital investment amounts.

Table 2: Xcel's Proposal to Extend Remaining Lives of Select Electric Production Plants and the Impact on Annual Depreciation Expense⁸

<i>Plant</i>	<i>Proposed Increase in Plant Life in Years</i>	<i>2019 Estimated (Decrease) in Depreciation Expense in Dollars \$</i>
Sherco Units 1 & 2	1	(7,135,065)
Sherco Unit 3	1	(1,023,525)
Sherco Unit 3 Deferral	1	(29,596)
Angus Anson Units 2 & 3	15	(1,177,648) ⁹
Angus Anson Unit 4	10	(641,237)
Black Dog 5 (FERC 341 only)	26.3	(989,028)
Blue Lake Units 1-4	4	(1,046,143)
Blue Lake units 7 & 8	10	(1,092,241) ¹⁰
Total Impact		<u>(13,134,483)</u>

The following parts 1-6 provide additional details on each request to extend the remaining lives of assets as proposed in the Company's Petition.

1. Sherburne County (Sherco) Units 1, 2, and 3

The Sherco plant is a three-unit, coal-fired base load plant located in Becker, Minnesota. Sherco Unit 3 is jointly-owned by Xcel and the Southern Minnesota Municipal Power Association and has a separate depreciable life and operation from Units 1 and 2.

In its Petition, Xcel explains that it intends to operate Sherco Units 1, 2, and 3 through December 31 of years 2026, 2023, and 2035 respectively. To align the financial and operational retirement dates of these units, the Company requests a one-year extension of each unit's

⁸ Table data for plant lives and 2019 annual depreciation expense was retrieved from Table 1 in Petition at page 5, **except as otherwise noted.**

⁹ See Department Attachment 1, Part b of Xcel's Response to Department Information Request No. 4. Dollar amount calculated as [(\$1,477,648 decrease) + \$300,000 increase] = (1,177,648 decrease).

¹⁰ Xcel expects to capitalize approximately \$0.1 million during 2019 for Blue Lake Units 7 and 8 (see Department Attachment 2, Part b of Xcel's Response to Department Information Request 8). This capitalization would increase the 2019 depreciation expense, and would ultimately result in a *smaller* decrease in annual depreciation expense compared with what is presented in Table 2 above. The exact amount by which the annual depreciation expense would change depends on when during 2019 the planned expenditures are actually capitalized.

remaining life. The Company's proposal would change the financial retirement date of Units 1, 2, and 3 from January 1 to December 31 of 2026, 2023, and 2035 respectively. In conjunction with extending the remaining life of Unit 3, Xcel requests a one-year extension of the deferral amortization period for Unit 3, which is currently set equal to the remaining life of the Unit.¹¹ Units 1-3 would have new remaining lives of 8, 5, and 17 years, respectively, if the proposed extensions are approved. The Company considered operational and resource planning factors in reaching its determination to operate the units for one additional year.¹²

The modifications proposed for the Sherco Units would reduce Xcel's annual depreciation expense by approximately \$8.2 million.¹³ Because no capital expenditures are planned at this time for Sherco Units 1-3, the *total* depreciable cost of these units would not change under the Company's current proposal.

The Department believes that aligning the financial and operational retirement dates of a capital asset allows for (1) a rational allocation of the asset's cost over its useful life and (2) a better matching of the associated expenses and revenues over time. Therefore, the Department considers Xcel's proposed remaining life extensions for Sherco Units 1-3 to be reasonable.

2. Angus Anson Units 2 and 3

The Angus Anson Steam Plant is located in Sioux Falls, SD, and Units 2 and 3 are dual-fired combustion turbines. Presently, Unit 3 is undergoing a major overhaul to be completed in 2019, and Unit 2 will be subject to a comparable overhaul during 2021-2022. The Company explains in its Petition that these capital improvements will, according to the manufacturer expectations, extend the life of Units 2 and 3 through May 31, 2040. Consistent with these manufacturer expectations, Xcel requests a 15-year life extension be applied to Angus Anson Units 2 and 3. The Units would have a new remaining life of 22 years if the proposed extension is approved.

Xcel has planned capital investments of approximately \$8.6 million for Units 2 and 3 during 2019, which will result in an estimated \$0.3 million annual depreciation expense increase in 2019.¹⁴ This \$0.3 million increase will partially negate the \$1.5 million 2019 depreciation expense decrease estimated for Units 2 and 3 in the Petition. The Company anticipates capitalizing a total of about \$20.8 million between 2019 and 2023 for Units 2 and 3, thereby increasing both the total depreciable cost and annual depreciation expense associated with the units in the upcoming years.

The Company previously proposed a remaining life extension in Docket E, G002-D-17-147, Xcel's 2017 Annual Review of Remaining Lives, and, because the capital investments were neither complete nor imminent, the Commission denied the proposal. Now that the capital

¹¹ See Department Attachment 3, Xcel's Response to Department Information Request No. 14.

¹² See Department Attachment 4, Xcel's Response to Department Information Request No. 3.

¹³ Petition Table 1, Sherco 1-3 and Sherco 3 Deferral: $(\$7,135,065) + (\$1,023,525) + (\$29,596) = (\$8,188,186)$

¹⁴ See Department Attachment 1, Part b of Xcel's Response to Department Information Request No. 4.

overhaul project has begun for Unit 3 and is impending in the near future for Unit 2, the Department believes there is a greater certainty that the Company will make and complete these capital investments. The Department also reviewed equivalent start (ES) data provided by the Company to determine whether the proposed 15-year life extension was appropriate given the operational expectations for the units.¹⁵ For this and other ES data provided by Xcel to support its remaining life extension requests, the Department used the following method to analyze the ES data for a given facility or unit:

Table 3: Department Analysis Process for Operational Equivalent Start (ES) Data

Analysis Factor		Analysis Steps
ES recommended before 1 st major overhaul or end of life	A	$(A - B) = C$
ES used by the Unit thus far	B	
ES remaining before 1 st major overhaul or end of life	C	$(C / D) = E$
Proposed years of remaining life	D	
Average ES available per year	E	If $(E > F) \rightarrow$ remaining life extension is supported by ES data
Average ES per year for 5 years, as predicted by Plexos ¹⁶	F	

The steps outlined in the above table can be seen throughout the footnotes in these Comments.

Specific to Angus Anson Units 2 and 3, the Department concludes that due to both the improved certainty of the capital investments and the supporting ES operational data provided by Xcel, the Company's proposal is justified and appropriate.

3. Angus Anson Unit 4

Angus Anson Unit 4 is a combustion turbine with a separate remaining life from Angus Anson Units 2 and 3. Xcel has proposed to increase the remaining life of Unit 4 by 10 years. In its Petition, the Company cites manufacturer expectations and revised operational estimates as support for an operational retirement date of May 31, 2045. The Unit would have a new remaining life of 26.4 years if the proposed extension is approved.

With the proposed remaining life extension for Unit 4, annual depreciation expense for 2019 would decrease approximately \$0.6 million in 2019. Xcel predicts a capital investment of about \$0.1 million and \$3.2 million in year 2021 and 2022, respectively.¹⁷ Once capitalized, these

¹⁵ See Department Attachment 1, Part c of Xcel's Response to Department Information Request No. 4.

Unit 2: $(6400 \text{ ES} - 3000 \text{ ES}) = 3400 \text{ ES} \rightarrow (3400 \text{ ES} / 22 \text{ years}) = 154.5 \text{ ES per year} \rightarrow 154.5 \text{ ES} > 8.4 \text{ predicted ES}$

Unit 3: $(6400 \text{ ES} - 3200 \text{ ES}) = 3200 \text{ ES} \rightarrow (3200 \text{ ES} / 22 \text{ years}) = 145.5 \text{ ES per year} \rightarrow 145.5 \text{ ES} > 8.4 \text{ predicted ES}$

¹⁶ Plexos is an operations modeling tool used by Xcel to predict the number of starts expected for a given unit for the next 5 years.

¹⁷ See Attachment 5, Part b of Xcel's Response to Department Information Request No. 5.

planned additions would at least partially negate the proposed reduction in annual depreciation expense in future years and would increase the total depreciable cost of Unit 4.

The Department reviewed the ES operational data provided by Xcel; this data supports the 10-year remaining life extension for Angus Anson Unit 4. Based on its review, the Department concludes that the Company's request is justified and appropriate under the circumstances.¹⁸

4. Black Dog Unit 5

Black Dog Unit 5 is a natural gas, combined-cycle unit located in Burnsville, MN. With the expectation of minimizing costs and streamlining the decommissioning process, Xcel intends to dismantle Black Dog Units 5 and 6 simultaneously once Unit 6, the longer-lived of the two assets,¹⁹ reaches the end of its life. Xcel also plans to dismantle the building structure, which houses both units, at the same time as the units themselves. Therefore, the Company requests in its Petition a remaining life extension which would align the life of the shared building with that of the longest-lived associated unit (i.e. Unit 6). Specifically, Xcel seeks approval for a 26.3 year remaining life extension to the FERC 341 Structures & Improvements account for Black Dog Unit 5; the shared building structure is accounted for under FERC 341. The new remaining life of FERC 341 for Black Dog Unit 5 would be 39.3 years.

The proposed extension to the remaining life of FERC 341 would decrease the Company's 2019 annual depreciation expense by approximately \$1 million. Because no capital expenditures are planned at this time for FERC 341, the *total* depreciable cost of this account would not change if the Company's proposal is approved.

Extending the life of the FERC 341 account to match that of the longest-lived associated asset is an accounting practice that has been similarly applied by the Company to certain other electric generating units, such as Angus Anson and Blue Lake.²⁰ Black Dog Unit 6 was installed after Unit 5, which would account for why the Unit 5 FERC 341 account was not initially set to the currently requested remaining life. The Department considers the Company's request to be reasonable.

5. Blue Lake Units 1 – 4

The Blue Lake Peaking Plant is located south of Shakopee, MN and is comprised of four oil-fired combustion turbines. The Company proposes in its Petition to increase the remaining life of Blue Lake Units 1-4 by 4 years. The Company used ES operational data to determine the appropriateness of a remaining life extension for these units. The proposed extension would give each of the Blue Lake Units 1-4 a new remaining life of 4.5 years.

¹⁸ See Attachment 5, Parts a and c of Xcel's Response to Department Information Request No. 5.

Unit 4: $(1800 \text{ ES} - 800 \text{ ES}) = 1000 \text{ ES} \rightarrow (1000 \text{ ES} / 26.4 \text{ years}) = 37.8 \text{ ES per year} \rightarrow 37.8 \text{ ES} > 37 \text{ predicted ES}$

¹⁹ Xcel notes on page 8 of the Petition that Black Dog Unit 6 was in-serviced in 2018.

²⁰ See Attachment 6, Part a of Xcel's Response to Department Information Request 6.

Annual depreciation expense would decrease in 2019 by about \$1 million as a result of the proposed remaining life extension. As the Company notes in its Petition, no capital investments are planned at this time for Blue Lake Units 1-4. Instead, Xcel intends to maintain the units at minimal operating costs. Therefore, barring a change in circumstances, the total depreciable cost of the units should remain unchanged.

The Department reviewed the operational ES data provided by Xcel to support the 4.5-year remaining life extension for Blue Lake Units 1-4.²¹ Based on its review of the data, the Department concludes that the Company's request is justified under the current circumstances. However, the Department expresses concern over the successive and contradictory fluctuations in the Company's estimates of the appropriate remaining life of Blue Lake Units 1-4. Xcel requested an 8-year remaining life extension for these units in 2015,²² and this request was then followed by a 2017 proposal to reduce the units' remaining life by 4.5 years.²³ Both of these requests were approved based on the supporting information provided by the Company at the time. While the Department recognizes that asset lives are estimates and subject to change, the Department expects Xcel to fully explain and thoroughly support further requests to modify the remaining life of Blue Lake Units 1-4 in the context of past requests.

6. Blue Lake Units 7 and 8

Blue Lake Units 7 and 8 are combustion turbines used for their peaking abilities and with a separate remaining life from Blue Lake Units 1-4. Because Blue Lake Units 7 and 8 are the same model and under a similar maintenance schedule as Angus Anson Unit 4, the Company has similarly requested a 10-year remaining life extension. The proposed extension would give Blue Lake Units 7 and 8 a new remaining life of 26.4 years.

Extending the remaining life of Blue Lake Units 7 and 8 would decrease the annual depreciation expense for 2019 by approximately \$1.1 million. The Company anticipates capital additions totaling \$9.7 million between 2019 through 2022, with the majority of that capitalization occurring in 2021 and 2022.²⁴ These anticipated capital investments would (1) at least partially negate the reduction in annual depreciation expense resulting from the proposed life extension and (2) increase the total depreciable cost of the units.

²¹ See Attachment 7, Part a of Xcel's Response to Department Information Request 7.

Unit 1: $(1800 \text{ ES} - 807 \text{ ES}) = 993 \text{ ES} \rightarrow (993 \text{ ES} / 4.5 \text{ years}) = 220.7 \text{ ES per year} \rightarrow 220.7 \text{ ES} > 0 \text{ predicted ES}$

Unit 2: $(1800 \text{ ES} - 755 \text{ ES}) = 1045 \text{ ES} \rightarrow (1045 \text{ ES} / 4.5 \text{ years}) = 232.2 \text{ ES per year} \rightarrow 232.2 \text{ ES} > 0 \text{ predicted ES}$

Unit 3: $(1800 \text{ ES} - 847 \text{ ES}) = 953 \text{ ES} \rightarrow (953 \text{ ES} / 4.5 \text{ years}) = 211.8 \text{ ES per year} \rightarrow 211.8 \text{ ES} > 0 \text{ predicted ES}$

Unit 4: $(1800 \text{ ES} - 974 \text{ ES}) = 826 \text{ ES} \rightarrow (826 \text{ ES} / 4.5 \text{ years}) = 183.6 \text{ ES per year} \rightarrow 183.6 \text{ ES} > 0 \text{ predicted ES}$

²² May 18, 2015 initial petition in Docket No. E, G002/D-15-46 at pages 6 and 7.

²³ February 17, 2017 initial petition in Docket No. E, G002/D-17-147 at page 7.

²⁴ See Attachment 2, Part b of Xcel's Response to Department Information Request No. 8.

The Department reviewed ES operational data provided by Xcel to support the 10-year remaining life extension for Blue Lake Units 7 and 8. This review led the Department to conclude that the requested remaining life extension is justified and appropriate under the circumstances.²⁵

E. REMOVAL OF A PORTION OF THE WESCOTT GAS FACILITY FROM ALL SCHEDULES

Xcel's Wescott facility is located in Inver Grove Heights, MN and is used for (1) liquefaction and vaporization of liquefied natural gas (LNG) and (2) storage of liquid propane (LP). On January 31, 2019, the Commission approved Xcel's sale of the LP storage portion of the Wescott Facility in Docket No. G002/PA-18-294; the Commission issued the corresponding Order in this matter on March 28, 2019.

In its current Petition, the Company requested permission to remove the portion of the Wescott facility approved for sale from its depreciation schedules. Given that the Commission approved this sale, it follows that the Company will cease its ownership and therefore its depreciation of the property sold.

The Department concludes that it is necessary and reasonable for Xcel to remove the divested portion of the Wescott facility from the Company's depreciation schedules upon finalization of the sale.

F. INITIAL REMAINING LIVES AND SALVAGE RATES FOR NEW WIND FACILITIES

Xcel plans to place three new wind farms into service during 2019. In its Petition, the Company requests (1) an initial remaining life of 25 years, set as of the in-service date and (2) a net salvage rate²⁶ of negative 8.5 percent for each of the following wind farms:

<u>Wind Farm Name</u>	<u>Location</u>	<u>Estimated In-Service Date</u>
Blazing Star I	Lincoln County, MN	December 2019
Foxtail	Dickey County, ND	September 2019
Lake Benton	Pipestone County, MN	December 2019

The Company notes in its Petition that assigning a 25-year remaining life to the new wind farms would be consistent with the 25-year remaining lives previously granted for Xcel's other wind farms, including Grand Meadow, Nobles, Border, Pleasant Valley, and Courtenay wind facilities. In addition, the 25-year remaining life requested aligns with the wind turbine manufacturer expectations.

²⁵ See Attachment 2, Part a of Xcel's Response to Department Information Request No. 8.

Unit 7: (1800 ES – 622 ES) = 1178 ES → (1178 ES/26.4 years) = 44.6 ES per year → 44.6 ES > 27.6 predicted ES

Unit 8: (1800 ES – 681 ES) = 1119 ES → (1119 ES/26.4 years) = 42.4 ES per year → 42.4 ES > 28.8 predicted ES

²⁶ The net salvage rate is the annual rate at which a utility may recover the costs associated with the eventual decommissioning and dismantling of an asset, such as an electric generation unit.

The net salvage rate of negative 8.5 percent proposed for the new wind farms is consistent with the approved rate for the Courtenay, Pleasant Valley, and Border wind facilities. Negative 8.5 percent is also the approximated average of the approved rates for Nobles (negative 6 percent) and Grand Meadow (negative 11.1 percent) wind farms.²⁷ Dismantling study data is not yet available for the new wind farms, and therefore the cost of the dismantling process for these facilities cannot be estimated with a high degree of certainty at this time. The Company's next required comprehensive dismantling study on all electric generating plants will include the three newly in-serviced wind farms, and the results of this study will be submitted in Xcel's 2020 Annual Review of Remaining Lives. Submission of the study will provide an opportunity in the near future to revisit the appropriateness of the net salvage rate for the Blazing Star I, Foxtail, and Lake Benton wind farms.

Table 4 outlines how the Company's proposals for the initial remaining life of the three new wind farms will increase annual depreciation expense. The Company intends to take a partial year of depreciation in 2019 and a full year of depreciation in 2020. The Blazing Star I, Foxtail, and Lake Benton wind facilities will have an estimated in-service cost of \$739 million²⁸, increasing Xcel's total depreciable costs by the same amount.

Table 4: Xcel's Proposal for the Initial Remaining Lives of New Wind Farms and the Impact on Annual Depreciation Expense

Asset	Proposed Initial Asset Life in Years	Estimated Increase in Annual Depreciation Expense in Dollars \$	
		Year 2019 ²⁹	Year 2020 ³⁰
Blazing Star I	25	559,266	13,100,000
Foxtail	25	3,229,622	10,900,000
Lake Benton	25	308,490	7,400,000
Total Impact		<u>4,097,378</u>	<u>31,400,000</u>

In its review of the Company's 2019 estimated depreciation expense calculation for these three new wind facilities, the Department observed that Xcel assumed a depreciation expense of one half a month (rather than a full month) for the initial in-service month of each wind farm.³¹ Based on past practice seen in Xcel's past rate cases, taking a one half month's-worth of depreciation has been previously allowed.

²⁷ $(-6\% + -11.1\%) / 2 = -8.55\%$

²⁸ See Attachment 8, Xcel's Response Attachments to the Office of the Attorney General Information Request Nos. 4, 5, and 6. Forecasted Plan In-service Amounts: (\$309,271,511 + \$259,123,045 + \$170,593,443) = \$738,987,999

²⁹ Table data for 2019 depreciation expense retrieved from the Petition's Table 2 at page 10.

³⁰ Table data for 2020 depreciation expense – see Attachment 10, Xcel's Response to Department Information Request No. 10.

³¹ See Attachment 8, Xcel's Response Attachments to the Office of the Attorney General Information Request Nos. 4, 5, and 6.

For each of the three new wind farms, the Department concludes that the proposed 25-year remaining life is appropriate as it is consistent with the remaining lives of Xcel's other similarly constructed and equipped wind farms. The Department also concludes that the net salvage rate of negative 8.5 percent reasonable at this time due to its alignment with the net salvage rates currently approved for the Company's other wind farms. The salvage rates for these new wind farms will be further reviewed by the Department following Xcel's submission of the 2020 comprehensive dismantling study on the Company's electric generating units.

G. INCLUSION OF REMAINING LIVES AND NET SALVAGE RATES FOR PENDING DOCKETS

If pending Docket Nos. IP6949, E002/PA-18-702 and E002/M-18-777 are approved before the Commission issues its Order for the current Petition, Xcel has requested that the Commission include in its Order the remaining lives and net salvage rates proposed through the pending dockets listed. Both of these pending dockets request approval for major asset acquisition.

Table 5 provides information on the annual depreciation expense estimates associated with Xcel's Docket Nos. IP6949, E002/PA-18-702 and E002/M-18-777. The asset acquisitions outlined in Table 5 below would increase the Company's total depreciable costs by an estimated \$786 million.³² The Department emphasizes that the amounts presented in this section are estimates, and the actual impacts on the Company's depreciation is dependent on whether and to what extent Xcel's requests in the pending Dockets are approved.

TABLE 5: Xcel's Proposal to Include the Remaining Lives Requested in Pending Asset Acquisition Dockets and the Impact on Annual Depreciation Expense³³

Pending Docket No.	Asset	Proposed Initial Asset Life in Years	Estimated Increase in Annual Depreciation Expense in Dollars \$	
			Year 2019	Year 2020
18-702	MEC I	27.5	3,324,123	7,252,632
	MEC II	35.5	6,320,515	13,790,215
18-777	Community Wind North	25	128,392	3,081,400
	Jeffers Wind	25	117,542	2,821,000
Total Impact			<u>9,890,572</u>	<u>26,945,247</u>

If pending Docket Nos. E002/PA-18-702 and E002/M-18-777 are approved before the Commission issues its Order for the current Petition, the Department believes it would be reasonable and practical for the Commission to include the relevant remaining lives and net salvage rates in its Order for the current matter.

³² Petition Attachment H – Estimated Plant In-Service Balance Total.

³³ Table data retrieved from Petition Attachment H.

H. IMPACT SUMMARY OF PETITION PROPOSALS ON 2019 DEPRECIATION EXPENSE

Table 6 summarizes the impact of Xcel's proposals on the Company's depreciation expense for 2019 and shows the net effect on depreciation expense both with and without the potential impacts of pending Docket Nos. IP6949, E002/PA-18-702 and E002/M-18-777. The Department again emphasizes that the depreciation expense associated with the pending dockets is entirely dependent on whether and to what extent Xcel's requests in the pending Dockets are approved.

TABLE 6: Summary of the Impact of Xcel's Proposals on 2019 Depreciation Expense

<i>Proposal</i>	<i>2019 Estimated Increase or (Decrease) in Depreciation Expense in Dollars \$</i>
Extend the remaining lives of select electric production plants	(13,134,483) ³⁴
Set net salvage rate and remaining life of new wind farms to be placed in service in 2019	4,097,378 ³⁵
Total Impact <u>without</u> Pending Dockets	<u>(9,037,105)</u>
Include remaining lives and net salvage rates requested in pending dockets, if approved as proposed	9,890,572 ³⁶
Total Impact <u>with</u> Pending Dockets	<u>853,467</u>

I. UPDATE ON PLANT REMOVAL COSTS

The Commission Order in Docket No. E, G002/D-18-162 required Xcel to "continue to provide in future depreciation filings updates on removal costs for the Minnesota Valley Plant, Key City Plant and Black Dog Units 3 and 4, including the impact on depreciation reserves, and a final true-up when the retirement/removal is completed." Xcel provided the required updates in its Petition.

Upon request, Xcel provided a schedule of the actual costs incurred and percentage of completion for the removal of each of the relevant plants.³⁷ These schedules give additional context about the progress of and estimates related to the removal of Black Dog Units 3-4 and Minnesota Valley. The Department notes that it would be most efficient to have the valuable information in these schedules readily available for review as a required element of the Company's annual depreciation filing in future years. Therefore, the Department recommends that the Commission require Xcel to provide in its next depreciation filing a supplemental

³⁴ Table 2, *Total Impact*

³⁵ Table 4, *Total Impact 2019*

³⁶ Table 5, *Total Impact 2019*

³⁷ See Attachment 9, Xcel's Response to the Office of the Attorney General Information Request 10.

schedule with the (1) actual costs to date, (2) projected future costs, and (3) percentage of completion to date for the Minnesota Valley Plant, Key City Plant, Granite City Plant, and Black Dog Units 3-4.

1. Black Dog Units 3 and 4

The Company provided an update on removal activity at Black Dog Units 3 and 4 on pages 12 - 14 of its Petition. Xcel explained that it has thus far collected approximately \$30.5 million for general dismantling activities, and the Company has been collecting an additional \$33.2 million over 15 years (beginning in 2013) for coal yard remediation.

In 2014, the Company contracted with TLG Services, Inc. (TLG) to perform a comprehensive dismantling study on all steam, hydro, and other production electric generating plants.³⁸ In Table 3 in the Company's Petition, Xcel provides a comparison of its internal estimates with those of TLG for the removal costs of Black Dog Unit 3 and 4. The comparison by line item in Table 3 of the Petition shows several significant variances between the Company's and TLG's estimates, but, in total, the variances do not demonstrate a pattern of over- or under-estimates. Xcel's total removal estimate, including scrap, is \$5.2 million higher than TLG's estimate.³⁹ The total estimate, including scrap, for the overall cost of the Black Dog removal has not changed between 2018⁴⁰ and 2019 for either the Company or TLG.

As of January 1, 2019, Xcel has incurred \$32.4 million in overall removal costs, taking into account scrap credit, and has completed 46% of its planned removal processes.⁴¹ The schedule shown on page 1 of Attachment 10 to these comments demonstrates that certain TLG estimates, as presented in Table 3 of the Petition, have already been surpassed by Xcel's actual costs incurred. For example, the actual cost incurred as of January 1, 2019 in the removal activities for "Boilers" and "Utilities Allowance" are \$4.6 million and \$0.1 million, respectively; these actual costs exceed TLG's corresponding estimates of \$4.2 million and \$0 for "Boilers" and "Utilities Allowance," respectively.⁴²

2. Minnesota Valley

Xcel provided an update on removal costs for Minnesota Valley on page 14 - 15 of its Petition. In Table 4 in the Company's Petition, Xcel provides a comparison of its internal estimates with those of TLG for the removal costs of the Minnesota Valley plant. The comparison by line item in Table 4 of the Petition shows several significant variances between the Company's and TLG's estimates. Xcel's internal estimates are generally lower than those of

³⁸ See Xcel's May 18, 2015 petition in Docket E, G002/D-15-46 at page 10.

³⁹ Petition Table 3.

⁴⁰ See Xcel's February 20, 2018 petition in Docket No. E, G002/D-18-162 Table 1.

⁴¹ See Attachment 9, Xcel's Response to the Office of the Attorney General Information Request No. 10 at page 1. (\$10.20 + \$10.20 + \$4.90 + \$7.10) = \$32.40

⁴² See Attachment 9, Xcel's Response to the Office of the Attorney General Information Request No. 10 at page 1. "Boilers" line item (\$1.00 + \$2.10 + \$1.30 + \$0.20) = \$4.60 million actual cost incurred
"Utilities Allowance" line item \$0.10 million

TLG, both on an individual line item basis and for the overall removal cost; Xcel's total removal estimate, including scrap, is \$7.4 million less than TLG's.

As of January 1, 2019, Xcel has incurred \$2.5 million in overall removal costs, taking into account the scrap credit, and has completed 16% of its overall planned removal processes.⁴³ The schedule shown on page 2 of Attachment 10 to these comments shows that the Company's expectations for the Minnesota Valley removal costs has increased by \$0.9 million for the "Ash/Ponds/Coal Yard" line item, which makes Xcel's total estimated removal cost, according to this schedule, \$15.5 million. This \$15.5 million estimate is in contrast to the Company's estimate of \$14.6 million shown in Table 4 of the Petition. The Department requests that Xcel explain in its Reply Comments the difference between the Minnesota Valley removal cost estimates shown in Table 4 of the Petition and Xcel's response to the Attorney General's Information Request 10.

3. Key City

Xcel provided an update on removal costs for the Key City plant on page 15 - 16 of its Petition. The Company indicated that it intends to maintain the Key City facility in a dormant state to support continued operations of the Granite City facility until Granite City is retired on June 30, 2019. Following the retirement of Granite City, Xcel plans to (1) disconnect both Key City and Granite City from the grid and (2) prepare a comprehensive plan and estimates for the dismantling process for these two plants. At this time, the Company continues to consider the Key City cost estimate, formulated by TLG and presented in the 2015 remaining life filing, to be reasonable, and has no variances to address for the purposes of this filing.

In addition to the removal updates on the Key City plant, the Department notes that it would be appropriate for the Commission to also review the removal progress and the associated costs for the Granite City plant going forward. The Department recommends that Xcel include Granite City among its plant removal updates in the Company's depreciation filings going forward.

J. OTHER DEPARTMENT OBSERVATIONS

In reviewing the Company's response to the Office of the Attorney General's Information Request No. 5, the Department observed that Xcel's total cost estimate for the Foxtail Wind Farm is approximately [TRADE SECRET DATA HAS BEEN EXCISED.] The Department will review the Company's costs associated with the Foxtail Wind Farm in Xcel's upcoming rate case.

⁴³ See Attachment 9, Xcel's Response to the Office of the Attorney General Information Request No. 10 at page 2.

III. DEPARTMENT CONCLUSIONS AND RECOMMENDATIONS

Based on its review, the Department recommends that the Commission take the following actions:

- Approve a one-year passage of time adjustment for all natural gas and electric production and gas storage facilities, with noted exceptions;
- Approve the extensions to the remaining lives of select electric production plants as outlined in Xcel's Petition;
- Approve the removal of the portion of the Wescott natural gas facility approved for sale from all schedules, following the finalization of the sale;
- Approve the initial remaining lives and net salvage rates requested for the Blazing Star I, Foxtail, and Lake Benton wind farms to be placed in service during 2019;
- If pending Docket Nos. IP6949, E002/PA-18-702 and E002/M-18-777 are approved before the Commission issues its Order for the current Petition, the Department recommends that the Commission include in its Order the remaining lives and net salvage rates associated with the approvals in the pending Dockets listed;
- Require Xcel to file its next remaining life depreciation petition by February 18, 2020;
- Require Xcel to continue to provide in future depreciation filings a comparison of depreciation remaining lives and resource planning lives for electric production with an explanation of any differences;
- Require Xcel to continue to provide in future depreciation filings a historical comparison of changes in remaining lives and net salvage rates;
- Require Xcel to provide in in future depreciation filings a supplemental schedule showing the total (in addition to the remaining) depreciable lives of the Company's electric production facilities;
- Require Xcel to continue to provide in future depreciation filings updates on the removal costs for the Minnesota Valley Plant, Key City Plant, Granite City Plant, and Black Dog Units 3-4, including the impact on depreciation reserves and a final true-up when the retirement/removal is completed;
- Require Xcel to provide in its next depreciation filing a supplemental schedule with the (1) actual costs to date, (2) projected future costs, and (3) percentage of completion to date for the Minnesota Valley Plant, Key City Plant, Granite City Plant, and Black Dog Units 3-4 as applicable;

In addition, the Department requests that Xcel explain in its Reply Comments the difference between the Minnesota Valley removal cost estimates shown in Table 4 of the Petition and Xcel's response to the Attorney General's Information Request 10.

The Department emphasizes that the Commission's determination in depreciation proceedings are for accounting purposes only and are not a determination for purposes of rates.

/ja

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Xcel Energy Information Request No. 4
Docket No.: E002,G002/D-19-161
Response To: MN Department of Commerce
Requestor: Gemma Miltich
Date Received: February 28, 2019

Question:

Reference(s): Page 7 of Xcel's Petition

- a. Please provide the (1) total planned capital investments and (2) capital investments incurred to date for the overhaul projects for Angus Anson Units 2 and 3.
- b. Does the approximate decrease in annual depreciation expense of \$1.5 million take into consideration the investment amounts to be capitalized for Angus Anson Units 2 and 3 (see Petition page 5, Table 1, Angus Anson Units 2&3)?
- c. Please provide the manufacturer information or engineering study that supports the 15 year life extension beyond the existing 22 years of remaining life as of January 1, 2019 for Angus Anson Units 2 and 3.

Response:

- a. 1) The planned capital investment for Angus Anson Units 2 and 3 is \$20.8M from 2019 thru 2023. The capital project schedule is subject to change based on unit operation and yearly budget reviews.

2) Please see Attachment A to this response. In summary, Units 2&3 investments from January 2014 to February 2019 for overhaul projects totaled \$5.992M.
- b. No, the \$1.5 million decrease to depreciation is based on plant balances as of January 1, 2019, as can be seen on Attachment B to the Petition. The Company anticipates capitalizing \$8.6 million in 2019, which will increase depreciation expense by approximately \$0.3 million in 2019 using the proposed remaining life and net salvage. This increase due to plant additions would mitigate the decrease due to the proposed life extension.

c. OEM (Siemens) recommendations are based on equivalent starts (ES):

- 400 ES perform a Combustion Inspection (CI)
- 800 ES perform a Hot Gas Path (HGP)
- 1200 ES perform a CI
- 1600 ES perform Major Inspection
- 2000 ES perform CI
- 2400 ES perform a Hot Gas Path (HGP)
- 2800 ES perform CI
- 3200 ES perform Major Inspection
- 3600 ES perform CI
- 4000 ES perform a Hot Gas Path (HGP)
- 4400 ES perform CI
- 4800 ES perform Major Inspection
- 6400 end of life

Docket No. E,G002/D-19-161
Department Attachment 1
Page 2 of 3

Currently, Angus Anson 2 & 3 Equivalent Starts (ES) are at 3000 and 3200 respectively.

Xcel Energy uses an operations model to predict the number of starts for the next five years. The tool we use is Plexos. For the next five years the model predicts an average of 8.4 starts per year. Based on the data from Plexos and extrapolating outlying years Angus Anson 2 & 3 can be extended by 15 years.

Preparer:	Tim Brown	Mary Ohland
Title:	Manager, Sr. Operations	Financial Consultant
Department:	Angus Anson	Energy Supply Finance
Telephone:	605-331-1230	612-330-1920
Date:	March 11, 2019	

Angus Anson Capital Spend 2014-YTD 2019								
	2014	2015	2016	2017	2018	YTD Feb 2019	Total 5+ Yr Spend	
Angus Anson Major OH - Unit 2&3	\$ -	\$ -	\$ -	\$ 1,665,310.04	\$ 4,326,763.80	\$ 415,669.33	\$ 5,992,073.84	
Angus Anson Total All other Capital Work	\$ 1,233,303.22	\$ 1,703,132.97	\$ 977,536.73	\$ 206,754.67	\$ 1,520,384.62	\$ 29,914.00	\$ 5,641,112.21	
Angus Anson Total Capital Work	\$ 1,233,303.22	\$ 1,703,132.97	\$ 977,536.73	\$ 1,872,064.71	\$ 5,847,148.42	\$ 445,583.33	\$ 11,633,186.05	

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Xcel Energy Information Request No. 8
Docket No.: E002,G002/D-19-161
Response To: MN Department of Commerce
Requestor: Gemma Miltich
Date Received: February 28, 2019

Question:

Reference(s): Pages 8-9 of Xcel's Petition

- a. Please provide an engineering study or other appropriate analysis, demonstrating that the useful lives of Blue Lake Units 7 & 8 can be extended by 10 years.
- b. What amount, if any, of capital additions (by year) are expected or planned for Blue Lake Units 7 and 8 to increase the Units' useful lives as proposed?

Response:

- a. OEM (General Electric) Overhaul recommendations Based on Equivalent Starts (ES)
 - 450 ES for CI
 - 900 ES for 1st Hot Gas
 - 1350 ES for CI
 - 1800 ES for 1st Major

Units commissioned in 2005

Starts to date for Unit 7 and Unit 8 are 622 and 681 respectfully

Historical Starts:

Unit 7	2005 – 86	2012 - 81
	2006 – 46	2013 – 37
	2007 – 43	2014 – 18
	2008 – 22	2015 – 35
	2009 – 12	2016 – 70
	2010 - 54	2017 – 33
	2011 – 47	2018 – 38

Unit 8	2005 – 88	2012 -77
	2006 – 66	2013 – 71
	2007 – 62	2014 – 20
	2008 – 11	2015 – 32
	2009 – 7	2016 – 76
	2010 – 42	2017 – 38
	2011 – 37	2018 – 54

Plexos Model used for 2019 to 2023 Starts-

Unit 7	2019 – 29
	2020 – 32
	2021 – 27
	2022 – 26
	2023 - 24
Unit 8	2019 – 31
	2020 – 31
	2021 – 28
	2022 – 26
	2023 - 28

Xcel Uses an operation model to predict the number of starts for the next five years. For the next five years the average predicted starts per year based on Plexos for Unit 7 is 27.6 starts per year and for Unit 8 is 28.8 starts per year. With this information (predicted starts) and the number of current starts per unit the life. For Unit 7 & 8 were extended 10 years.

- b. In the most recent 5 year forecast, the Company anticipates capital additions to Blue Lake Units 7 and 8 as shown in the table below. However, plant operations drive the proposed life extensions rather than capital additions.

Year	Forecasted additions	
	(in millions)	
2019	\$	0.1
2020		0.1
2021		5.7
2022		3.8
2023		-
	\$	9.7

Preparer: Tim Brown
Title: Manager, Sr. Operations
Department: Angus Anson
Telephone: 605-331-1230
Date: March 11, 2019

Xcel Energy	Information Request No.	14
Docket No.:	E002,G002/D-19-161	
Response To:	MN Department of Commerce	
Requestor:	Gemma Miltich	
Date Received:	February 28, 2019	

What is the Sherco Unit 3 “**deferral amortization period**” that Xcel refers to in the first paragraph on page 7 of this docket?

The “deferral amortization period” is the term over which the regulatory asset for 2013 Sherco Unit 3 deferred depreciation expense will be amortized. The regulatory asset was approved to be amortized over the remaining life of Unit 3 which is proposed to be 17 years as of January 1, 2019. The regulatory asset was discussed in the 2014 Remaining Life filing, Docket E,G002/D-14-181, following the decision in the 2013 Electric Rate Case (E002/GR-12-961).

Preparer: Laurie Wold
Title: Sr. Manager
Department: Capital Asset Accounting
Telephone: 612.330.5510
Date: March 11, 2019

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Xcel Energy Information Request No. 3
Docket No.: E002,G002/D-19-161
Response To: MN Department of Commerce
Requestor: Gemma Miltich
Date Received: February 28, 2019

Question:

Reference(s): Pages 5-7 of Xcel's Petition

Please provide the support, in the form of an engineering study or other appropriate analysis, which led Xcel to determine that Sherco Units 1 and 2 will operate through December 31, 2026 and December 31, 2023, respectively.

Response:

As noted on page 6 of our Petition, during the 2015 Review of Remaining Lives (Docket No. E,G002/D-15-46) (the "2015 Petition"), the 2015 Integrated Resource Plan (IRP) process was also underway. The IRP listed the retirement years of Sherco 1 in 2026 and Sherco 2 in 2023. Depending on whether one assumed a retirement on January 1 of those years versus December 31, this can lead to a one year difference in the remaining life. In light of the Company's revised IRP proposal, the Department of Commerce (DOC) recommended the Commission base the remaining lives for Sherco 1 and 2 in the 2015 Petition on retirement dates of January 1, 2026 and 2023, respectively. Commission Staff in the briefing papers stated, "Staff believes that the one year difference is not significant and the Commission could accept either proposal." In its November 23, 2015 Order, the Commission accepted the Department position, resulting in January 1 retirement assumptions for each unit. The IRP Order that followed "approve[d] the retirement of Sherco 2 in 2023, and Sherco 1 in 2026."

The Company has now determined we intend to run these units throughout the entire calendar year leading up to retirement. Thus, we are using December 31 of each respective retirement year to set the remaining life. Therefore, to align the remaining life with the anticipated operational retirement date, we are proposing to extend the remaining lives of Sherco 1 and 2 by one year. Our determination to run the units

until the conclusion of each retirement calendar year is not driven by an engineering study or analysis but rather by operational and resource planning considerations.

Preparer: Michael Mitchell
Title: Plant Director
Department: Sherco Plant
Telephone: 763.261.3110
Date: March 11, 2019

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Xcel Energy Information Request No. 5
Docket No.: E002,G002/D-19-161
Response To: MN Department of Commerce
Requestor: Gemma Miltich
Date Received: February 28, 2019

Question:

Reference(s): Page 7 of Xcel's Petition

- a. Please provide the manufacturer information or engineering study, demonstrating that the useful life of Angus Anson Unit 4 can be extended by 10 years.
- b. What amount, if any, in capital additions by year are expected or planned for Angus Anson Unit 4 to increase the Unit's useful life as proposed?

On page 7 of the Petition, in reference to Angus Anson Unit 4, the Company states that a "revised estimation of the number of peaking plant unit starts and hours" supports the proposal to extend the useful life of the asset. Regarding this estimation of peaking plan unit starts and hours:

- c. Please provide the source of the data for this estimation.
- d. How have the plant unit "starts and hours" changed to support a 10 year asset life extension?

Response:

- a. The following are OEM (General Electric) overhaul recommendations based on Equivalent Starts (ES):

450 ES Combustion Inspection
900 ES for 1st Hot Gas
1350 ES for Combustion Inspection
1800 ES for 1st Major

Currently, Angus Anson 4 has 800 Equivalent Starts

Xcel uses an operations model to predict the number of starts for the next five years. The tool we use is Plexos. For the next five years the model predicts an

average of 37 starts per year. Based on the data from Plexos and extrapolating outlying years Angus Anson 4 can be extended by 10 years.

- b. The Company anticipates approximately \$0.1 million and \$3.2 million in capital additions to Angus Anson Unit 4 in 2021 and 2022, respectively. Additions in 2019, 2020, and 2023 are minimal, and we do not have a forecast for 2024 and beyond. However, plant operations drive the proposed life extensions rather than capital additions.

- c. Historical starts:

2005 – 158
2006 – 73
2007 – 76
2008 – 57
2009 – 20
2010 – 41
2011 – 33
2012 – 48
2013 – 27
2014 – 22
2015 – 49
2016 – 27
2017 – 44
2018 – 70

As stated above, for the next five years the average starts per year based on Plexos is 37. Outlying years were estimated by extrapolating the data.

- d. See our response to part C above.

Preparer: Tim Brown
Title: Manager, Sr. Operations
Department: Angus Anson
Telephone: 605-331-1230
Date: March 11, 2019

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Xcel Energy Information Request No. 6
Docket No.: E002,G002/D-19-161
Response To: MN Department of Commerce
Requestor: Gemma Miltich
Date Received: February 28, 2019

Question:

Reference(s): Page 8 of Xcel's Petition

On page 8 of the Petition, in reference to Black Dog Unit 5, the Company states that a "...Unit 5 will not be dismantled until Unit 6 is also retired. This practice can be seen...for several of our other plants including Angus Anson and Blue Lake."

Regarding this statement:

- a. Please clarify: For the Angus Anson and Blue Lake Units that received similar treatment to that proposed for the Black Dog Units 5 and 6, were the useful lives of inactive Units extended, were the Units dismantled simultaneously with others to save costs, or both?
- b. If inactive Angus Anson and Blue Lake Units' useful lives were extended to align with the time of dismantling, by how many years were the useful lives extended for those Units?
- c. Please explain if Black Dog Unit 5 will be operating the extra 26.3 years? If not, why is reasonable to extend the depreciation remaining life?

Response:

- a. Only the life of FERC Account 341 Structures and Improvements is extended to match the longest-lived unit on site. All other accounts have a life commensurate with the anticipated operational date of that specific unit. This can be mostly clearly seen on pages 4 and 5 of Attachment A to the Petition. Angus Anson Units 2-3 have a proposed 26.4 year on FERC 341 but a 22.0 year life on FERC 342-346. The 26.4 year life agrees to that of Angus Anson Unit 4. Some facilities house two units with different lives in the same building; therefore it would not be practical to dismantle half of the building while one unit continues to operate. By dismantling all structures at the same

time, the Company anticipates cost savings. As such, co-located generation units with different lives should depreciate their components to match the operational life of the specific unit but the structures should be depreciated until the longest-lived unit retires.

- b. Both Angus Anson Units 2 and 3 and Blue Lake Units 1 through 4 are still operational and are not inactive. Extending the lives of the non-structures and improvement accounts would result in a 4.4 year and 21.9 year extension, respectively. Such an extension would be inappropriate for the non-structures and improvement accounts (such as the generator account) as it would not agree to the operational retirement date, not comply with the matching principal, and would provide intergenerational inequity.
- c. No, the plant will not operate the extra 26.3 years. The building housing the structure for Black Dog Unit 5 will simply be dismantled 26.3 years after Unit 5 shuts down in order to be dismantled at the same time as Unit 6's structures. Therefore, it is reasonable only to extend FERC 341 as described in the response to Part A above.

Preparer: Courtney Young
Title: Financial Consultant
Department: Capital Asset Accounting
Telephone: 612-330-5897
Date: March 11, 2019

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Xcel Energy Information Request No. 7
Docket No.: E002,G002/D-19-161
Response To: MN Department of Commerce
Requestor: Gemma Miltich
Date Received: February 28, 2019

Question:

Reference(s): Page 8 of Xcel's Petition

- a. Please provide an engineering study or other appropriate analysis, demonstrating that the useful lives of Blue Lake Units 1-4 can be extended by 4 years.
- b. If the proposed increase in useful life is granted, will Blue Lake Units 1-4 continue to be accredited with MISO through the end of their proposed useful lives?

Response:

- a. OEM ASEA Brown Boveri overhaul recommendations based on Equivalent Starts (ES):
 - 450 Equivalent Starts for CI
 - 900 Equivalent Starts for 1st Hot Gas
 - 1350 Equivalent Starts for CI
 - 1800 Equivalent Starts for 1st Major

Current starts for Blue Lake Units 1-4:

Unit 1 – Total 807 Starts
Unit 2 – Total 755 Starts
Unit 3 – Total 847 Starts
Unit 4 – Total 974 Starts

Historical starts:

Unit 1
2014 – 4
2015 – 5

2016 – 7
2017 – 3
2018 – 1

Unit 2

2014 – 4
2015 – 3
2016 – 8
2017 – 5
2018 - 2

Unit 3

2014 – 5
2015 – 2
2016 – 5
2017 – 5
2018 - 6

Unit 4

2014 – 6
2015 – 3
2016 – 4
2017 – 5
2018 - 5

Operation Model predictive tool (Plexos) starts:

Unit 1

2019 – 0
2020 – 0
2021 – 0
2022 – 0
2023 – 0

Unit 2

2019 – 0
2020 – 0
2021 – 0
2022 – 0
2023 – 0

Unit 3

2019 – 0
2020 – 0
2021 – 0
2022 – 0
2023 - 0

Unit 4

2019 – 0

2020 – 0

2021 – 0

2022 – 0

2023 – 0

In 2014 Blue Lake Units 1-4 completed borescope inspections and no urgent findings were identified. With this data, Blue Lake Units 1-4 was extended four years.

b. Yes.

Preparer: Tim Brown
Title: Manager, Sr. Operations
Department: Angus Anson
Telephone: 605-331-1230
Date: March 11, 2019

Blazing Star I Wind Farm

Forecasted Plant In-Service Date	December 2019
Forecasted Plant In-Service Amount	\$ 309,271,511
Annual depreciation rate (based on proposed 25 year life)	4%
Proposed net salvage percent	-8.50%
Annual net salvage rate (based on proposed -8.5% net salvage)	-0.34%
2019 forecasted depreciation expense	\$ 559,266

Department Notes

Half month depreciation expense for 2019:

$$[(\$309,271,511 \times 0.04/12 \times 0.5) + (\$309,271,511 \times 0.0034/12 \times 0.5)] = \$559,266$$

Foxtail Wind Farm

Forecasted Plant In-Service Date September 2019

	Forecasted Plant In-Service Amount
Sep-19	\$ 250,099,298
Oct-19	\$ 5,764,427
Nov-19	\$ 1,594,681
Dec-19	\$ 1,664,639
	<u>\$ 259,123,045</u>

Annual depreciation rate (based on proposed 25 year life)	4%
Proposed net salvage percent	-8.50%
Annual net salvage rate (based on proposed -8.5% net salvage)	-0.34%

	2019 forecasted depreciation expense
Sep-19	\$ 452,263
Oct-19	\$ 914,950
Nov-19	\$ 928,258
Dec-19	\$ 934,151
	<u>\$ 3,229,622</u>

Department Notes

Half month depreciation expense for 2019 (the half month depreciation expense is calculated on the initial in-service amount corresponding to each month between September - December 2019):

Sept 19: $[(\$250,099,298 \times 0.04/12 \times 0.5) + (\$250,099,298 \times 0.0034/12 \times 0.5)] = \mathbf{\$452,263}$

Oct 19: $[(\$250,099,298 \times 0.04/12) + (\$250,099,298 \times 0.0034/12)] + [(\$5,764,427 \times 0.04/12 \times 0.5) + (\$5,764,427 \times 0.0034/12 \times 0.5)] = \mathbf{\$914,950}$

Nov 19: $[(\$250,099,298 \times 0.04/12) + (\$250,099,298 \times 0.0034/12)] + [(\$5,764,427 \times 0.04/12) + (\$5,764,427 \times 0.0034/12)] + [(\$1,594,681 \times 0.04/12 \times 0.5) + (\$1,594,681 \times 0.0034/12 \times 0.5)] = \mathbf{\$928,258}$

Dec 19: $[(\$250,099,298 \times 0.04/12) + (\$250,099,298 \times 0.0034/12)] + [(\$5,764,427 \times 0.04/12) + (\$5,764,427 \times 0.0034/12)] + [(\$1,594,681 \times 0.04/12) + (\$1,594,681 \times 0.0034/12)] + [(\$1,664,639 \times 0.04/12 \times 0.5) + (\$1,664,639 \times 0.0034/12 \times 0.5)] = \mathbf{\$934,151}$

Lake Benton Wind Farm

Forecasted Plant In-Service Date	December 2019
Forecasted Plant In-Service Amount	\$ 170,593,443
Annual depreciation rate (based on proposed 25 year life)	4%
Proposed net salvage percent	-8.50%
Annual net salvage rate (based on proposed -8.5% net salvage)	-0.34%
2019 forecasted depreciation expense	\$ 308,490

Department Notes

Half month depreciation expense for 2019:

$$[(\$170,593,443 \times 0.04/12 \times 0.5) + (\$170,593,443 \times 0.0034/12 \times 0.5)] = \$308,490$$

Black Dog Steam Removal Estimates by Year

	Actuals				Forecasted								
(Amounts in Millions)	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Total	% Complete as of 1/1/2019
Identified Items													
Asbestos Remediation	0.80	0.20	-	-	0.10	-	1.00	-	-	-	-	2.10	48%
Ash/Ponds/Coal Yard	5.10	5.60	1.90	5.10	2.30	3.90	0.20	0.20	0.20	0.10	0.10	24.70	72%
Boilers	1.00	2.10	1.30	0.20	-	-	1.00	2.50	2.50	2.00	1.50	14.10	33%
Contingency	-	-	-	-	1.10	1.30	1.10	0.90	1.00	1.90	2.00	9.30	0%
Equipment Removal	2.00	1.30	0.50	-	-	-	3.20	0.50	0.50	0.50	0.50	9.00	42%
Pre-Demolition Cleaning	-	-	0.30	-	-	-	-	-	-	-	-	0.30	100%
Project/Constr Mgmt/Indirects	1.50	1.10	0.40	0.60	0.60	0.50	0.40	0.40	0.40	0.40	0.40	6.70	54%
Structures Demolition	-	-	0.60	1.20	3.40	-	-	-	-	-	-	5.20	35%
Utilities Allowance	-	-	-	0.10	-	-	-	-	-	-	-	0.10	100%
Total Identified	10.40	10.30	5.00	7.20	7.50	5.70	6.90	4.50	4.60	4.90	4.50	71.50	46%
Unidentified Items	-	-	-	-	-	-	-	-	-	-	-	-	
Total Identified and Unidentified	10.40	10.30	5.00	7.20	7.50	5.70	6.90	4.50	4.60	4.90	4.50	71.50	46%
Scrap Credit	(0.20)	(0.10)	(0.10)	(0.10)	-	-	(0.10)	(0.10)	(0.10)	(0.10)	(0.10)	(1.00)	50%
Total (including Scrap)	10.20	10.20	4.90	7.10	7.50	5.70	6.80	4.40	4.50	4.80	4.40	70.50	46%

Minnesota Valley Removal Estimates by Year

	Actuals	Forecasted						
(Amounts in Millions)	2018	2019	2020	2021	2022	2023	Total	% Complete as of 1/1/2019
<u>Identified Items</u>								
Asbestos Remediation	-	-	-	2.10	-	-	2.10	0%
Ash/Ponds/Coal Yard	2.50	2.40	-	-	-	-	4.90	51%
Boilers	-	-	-	-	1.20	-	1.20	0%
Contingency	-	-	-	0.40	2.50	-	2.90	0%
Equipment Removal	-	-	-	-	1.00	-	1.00	0%
Pre-Demolition Cleaning	-	-	-	-	0.20	-	0.20	0%
Project/Constr Mgmt/Indirects	-	-	0.10	-	1.60	0.10	1.80	0%
Structures Demolition	-	-	-	-	1.20	-	1.20	0%
Utilities Allowance	-	-	-	0.10	0.10	-	0.20	0%
Total Identified	2.50	2.40	0.10	2.60	7.80	0.10	15.50	16%
Unidentified Items	-	-	-	-	-	-	-	
Total Identified and Unidentified	2.50	2.40	0.10	2.60	7.80	0.10	15.50	16%
Scrap Credit	-	-	-	-	-	-	-	
Total (including Scrap)	2.50	2.40	0.10	2.60	7.80	0.10	15.50	16%

- ☐ Not Public Document – Not For Public Disclosure
☐ Public Document – Not Public Data Has Been Excised
☒ Public Document

Xcel Energy Information Request No. 10
Docket No.: E002,G002/D-19-161
Response To: MN Department of Commerce
Requestor: Gemma Miltich
Date Received: February 28, 2019

Question:

Please provide the expected annual depreciation expense for a full year (i.e. 2020) for the Blazing Star I, Foxtail, and Lake Benton Wind Projects.

Response:

The Company's forecasted 2020 depreciation expense for these farms, based on the life and net salvage as proposed in the Petition is:

(Dollars in Millions)

Blazing Star I:	\$13.1
Foxtail:	10.9
Lake Benton:	<u>7.4</u>
Total:	\$31.4

Preparer: Courtney Young
Title: Financial Consultant
Department: Capital Asset Accounting
Telephone: 612-330-5897
Date: March 11, 2019

Docket No. E,G002/D-19-161
Department Attachment 11

[TRADE SECRET DATA HAS BEEN EXCISED]

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
Public Comments**

Docket No. E,G002/D-19-161

Dated this 18th day of April 2019

/s/Sharon Ferguson

[illegible]

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