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August 30, 2019

VIA ELECTRONIC SERVICE

Daniel P. Wolf Executive Secretary Minnesota Public Utilities Commission 121 7th Place East Suite 350 St Paul, MN 55101-2147

RE: Docket No. IP6949, E002/PA-18-702
In the Matter of Acquisition of the Mankato Energy Center (MEC)

Dear Sir:

In connection to the above-captioned docket, enclosed please find *The Citizens Utility Board of Minnesota's Legal Comments Regarding Affiliate Transactions* on behalf of The Citizens Utility Board (CUB) of Minnesota and Certificate of Service.

Thank you for your attention to this matter.

Sincerely,

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In the Matter of Xcel Energy's Petition for Approval of the Acquisition of the Mankato Energy Center (MEC) DOCKET NO. IP6949, E002/PA-18-702

The Citizens Utility Board of Minnesota's Legal Comments Regarding Affiliate Transactions

I. Introduction and Overview

The Citizens Utility Board of Minnesota ("CUB") appreciates the opportunity offered by the Public Utilities Commission ("PUC" or "Commission") to submit comments to address Northern States Power Company's, doing business as Xcel Energy ("Xcel" or "Company"), August 1, 2019 letter informing the Commission of the Company's intention to move forward with the transaction through an unregulated subsidiary should its Petition for Approval of the Mankato Energy Center ("MEC") ("Petition") be denied. In response, the Commission requested that docket participants and parties address the following legal questions:

What legal requirements apply and what actions would Xcel be required to take before an Xcel affiliate could purchase the Mankato Energy Center (MEC) and assume the PPA to provide power to Xcel's regulated operations? Is prior Commission approval of an affiliated interest agreement required?¹

¹ Notice at p. 1, issued on August 20, 2019.

As discussed below, Minnesota law requires Xcel to apply for and get explicit Commission approval of any contract with an affiliated entity.² Such approval will be required for the MEC power purchase agreements ("PPAs") if an Xcel affiliate is going to purchase MEC and "step into the shoes of Southern Power" with regard to the PPAs.³ Assuming that the Xcel affiliate would simply adopt the same terms that the Commission has already approved for the MEC PPAs, expedited approval of the affiliate transactions may be appropriate. The Commission has already determined that the MEC PPAs are prudent and in the public interest through earlier proceedings.⁴

Consistent with its July 26, 2019 Supplemental Comments, CUB maintains that Xcel has not met its burden of proof to demonstrate that it is prudent and in the public interest to purchase MEC as a rate-based asset. ⁵ CUB strongly believes that the Commission should evaluate the proposed regulated asset purchase and all of the risks and benefits it may entail in the context of the larger integrated resource planning ("IRP") process. ⁶ This is because any purchase of MEC has the potential to unfairly shift risks to ratepayers due to considerable uncertainty in the larger IRP context. ⁷ Xcel's proposal to acquire MEC as a regulated asset would require significant ratepayer-funded investment and would shift many of the IPP-borne risks to Xcel's customers. Further, as pointed out by the Office of Attorney General in its March 5, 2019 Comments, acquisition of MEC results in increased short-term costs. ⁸ The Company's cost savings analysis relies on long-

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² Minn. Stat 248 Minn. Stat. Ann. § 216B.48.

³ Xcel Letter at p. 3. August 1, 2019.

⁴ See, Commission Order E-002/M-04-451. August 17, 2004, and Commission Order. E-002/CN-12-1240. February 5, 2015.

⁵ CUB Supplemental Comments at p. 1. July 26, 2019.

⁶ *Id.* (throughout).

⁷ *Id*.

⁸ OAG Comments at p. 27. March 5, 2019.

term utilization of the MEC resources beyond their current PPAs in order to demonstrate much of the forecasted cost savings. The long-term nature of the analysis creates additional risk that the benefits will fail to materialize.

On the other hand, acquisition of MEC by an unregulated Xcel subsidiary does not require ratepayer investment and keeps the operational risk with an unregulated IPP. So long as the Xcel affiliate honors the existing PPA terms and conditions, customers are in approximately the same position as they would have been had Southern Company continued to service the PPAs, consistent with the Commission's prior decisions. It is critical that the Commission and parties examine the relevant information required by Minnesota law and Commission rules pertaining to utility affiliate transactions to ensure there are no changes to the PPA and that there are no terms that need to be modified due to the change in ownership. However, to the extent the terms of the PPAs are merely a continuation of those already approved, the Commission may wish to rely on previous findings in expeditiously approving the MEC PPAs with an Xcel affiliate.

Going forward, it will also be critical for the Commission to continue to protect ratepayers from subsidizing Xcel's affiliated businesses through its regular rate regulation duties. This means that the Commission, CUB and other parties will need to be diligent in future general rate case ("GRC") proceedings to ensure that the cost of any joint or shared assets, services or personnel are appropriately allocated between the affiliated companies. The Commission should also exercise its authority under Minnesota Statute 216B.48, Subd. 6, to exercise continuing supervisory control over the terms of the affiliate MEC PPAs to ensure that the payments thereunder remain reasonable during its entire term.

⁹ *Id.* (citing to OAG Information Request 20, Exhibit 19, and Trade Secret Attachment A thereto which shows "the savings produced both before and after the expiration of the existing PPA's.").

Further, to the extent that Xcel wishes to re-negotiate any future PPAs or other transactions at MEC beyond the current PPAs, the Commission will need to closely monitor such transactions and approve them only if it finds that they are in the public interest. Minnesota law requires that the Commission oversee such affiliate transactions to ensure that they are competitive, fair and free from any untoward self-dealing. Xcel will bear the burden of proof to establish the reasonableness of any future affiliated contract or arrangement.

In short, CUB requests that the Commission take the following actions in this docket:

- Deny Xcel's request to purchase MEC as a regulated rate-based asset;
- Allow Xcel to seek approval of the MEC purchase as a regulated rate-based asset in the IRP proceeding where the costs and benefits of ownership can be compared to all viable alternatives; or,
- Alternatively, allow Xcel to submit a Petition for Approval of an Affiliated Transaction pursuant to Minnesota Statute Section 216B.48 and Commission Rule 7825.2200. The Commission could consider expedited treatment if there are no changes to the MEC PPAs;
- If Xcel meets its burden and the Commission approves a Petition for Approval of Affiliate Transactions for the MEC PPAs, the Commission should ensure that it continues to:
 - o Monitor the PPAs under its statutory authority to do so;
 - Ensure there is no customer subsidization of the unregulated companies in future general rate cases ("GRCs"); and
 - Ensure that any future contracts with the unregulated affiliates are closely scrutinized to ensure competitive neutrality.

II. The Affiliate Transaction Statutes and Commission Rules Apply to Any Contract Between Xcel and One of Its Affiliates.

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¹⁰ Minn. Stat. Ann. § 216B.48, Subd. 3.

¹¹ *Id*.

Minnesota Statute at section 216B.48, Subd. 3. requires Commission approval of any contract, including a PPA, entered into after January 1, 1975 between a public utility and any affiliated interest before it is valid or effective. While Xcel's affiliate likely does not need Commission approval for its purchase of the MEC facility (because the affiliate is not a public utility), the law clearly requires Xcel and other utilities to obtain Commission approval to contract with affiliated companies to ensure that the public is protected from any inappropriate self-dealing. ¹² One of the Commission's objectives is to protect ratepayers from subsidizing utility companies' affiliated businesses. ¹³

Consequently, the Commission's Rules require utilities to file petitions for approval of affiliated contracts along with the following documentation:

- a descriptive title of each contract or agreement;
- a copy of the contract or agreement, or modifications or revisions of an existing contract or agreement;
- a list and the past history of all contracts or agreements outstanding between the petitioner and affiliated interest, the consideration received by the affiliated interest for such contracts or agreements, and a verified summary of the relevant cost records pertaining to the same;
- a descriptive summary of the pertinent facts and reasons why such contract or agreement is in the public interest;
- competitive bidding;
- if invitations for sealed written public proposals for the furnishing of the service sought under the contract or agreement have been made, a summary of the terms of the proposals received, including the name of each bidder or representative of a bidding group; and as an exhibit to the petition, a copy of each proposal received; and
- if invitations for sealed written proposals have not been made, an explanation of the decisions to that effect will be submitted.¹⁴

¹² Id

¹³ Minnegasco v. Minnesota PUC, 549 N.W.2d 904 (Minn. 1996).

¹⁴ Minn. R. 7825.2200.

It will be valuable to parties and the Commission to review the above-required documentation to ensure that the MEC PPA terms are substantially the same as the terms the Commission previously approved when Xcel entered into current PPAs and to otherwise ensure there are no concerns raised by an Xcel affiliate acquiring MEC and the associated PPAs.

The requirements for "past history of all contracts or agreements," "the consideration received by the affiliated interest for such contracts or agreements, and a verified summary of the relevant cost records pertaining to the same," may or may not have relevance to the contract at issue given that the price of the MEC PPAs were negotiated some years ago and were subject to competitive bidding at the time they were approved. Also, given that the Xcel affiliate has not previously owned MEC, some of this data is likely unavailable. The Rule's requirements regarding competitive bidding are also potentially inapplicable given that the MEC PPAs were subject to competitive bidding and, absent Sothern Company's desire to sell, would otherwise continue to be in effect until they expire in 2026 and 2039.15

Assuming that Xcel proposes to simply step into Southern Company's shoes and honor the existing PPAs, it is possible that its petition for approval of the MEC PPAs with its affiliate would be non-controversial and may be appropriate for an expedited approval. Because the MEC PPAs were initially negotiated between Xcel and unaffiliated IPPs and were previously approved by the Commission, there is little risk that assumption of those PPAs by an Xcel affiliate without modification would have a significant impact on customers. Nevertheless, Xcel must comply with the Commission's Rules and

¹⁵ Office of Attorney General Information Request No. 20.

Minnesota's laws requiring approval of affiliate transactions and the Commission should be diligent in ensuring that Xcel is not proposing any significant changes to the MEC PPAs and that there are no terms that unfairly favor its affiliate to the detriment of ratepayers.

III. If an Xcel Affiliate Owns MEC, the PUC Should Continue to Carefully Scrutinize Xcel's Relationship With that Entity.

If the Commission approves the affiliate transactions for the MEC PPAs, it should carefully monitor the relationship between Xcel and its affiliate and its impacts on customers moving forward.

First, the Commission should exercise its authority to supervise and, if necessary, modify any future contract between Xcel and an affiliate that purchases MEC. Pursuant to Minn. Stat. Ann. § 216B.48, Subd. 6, the Commission "shall have continuing supervisory control over the terms and conditions," of any affiliate contract as needed to protect the public interest. This means that the Commission can order adjustments to the MEC PPAs if it finds in the future that such modifications are necessary.

Second, the Commission should ensure that ratepayers are not subsidizing Xcel's affiliated businesses via rate setting in future GRCs.¹⁶ To ensure there is no improper subsidization, the Commission should carefully scrutinize any joint or shared assets, service or personnel between Xcel and its affiliates to ensure the costs are properly separated, directly assigned or allocated.¹⁷ Further, Minn. Stat. Ann. § 216B.48, Subd. 5 empowers the Commission to "exclude from the accounts of the public utility any payment

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¹⁶ *Minnegasco*, 549 N.W.2d at 908.

¹⁷ See, Commission Order E-015/AI-15-712. September 30, 2015 (finding that there was fair separation, direct assignment, and allocation of any joint or shared assets, services or personnel between affiliates in approving the Petition at issue).

or compensation to an affiliated interest ... under existing contracts or arrangements with the affiliated interest unless the public utility shall establish the reasonableness of the payment or compensation." In examining a petition for approval of the affiliate PPAs, the Commission can take some comfort in the fact that it can continue to monitor the affiliate transactions and adjust rate recovery as needed in a GRC and to exclude any payments from Xcel to the affiliate that the Commission finds to be unreasonable.

Third, though the MEC PPAs will not expire until 2026 and 2039 respectively, CUB encourages the Commission to be explicit now about the standards under which it will review any proposed extensions of the PPAs in the future. Inherent in the Commission's duty to set just and reasonable utility rates is its duty "to protect ratepayers from subsidizing utility company's affiliated businesses." ¹⁸ To avoid subsidization concerns in the future when the current PPAs expire, the Commission should ensure that Xcel holds a competitive bidding process to replace the energy and capacity that MEC currently provides.

As mentioned earlier, Minn. R. 7825.2200 requires, among other things, that a utility seeking approval of an affiliated interest contract provide information about competitive bidding. CUB encourages the Commission to not only require Xcel to conduct a competitive bidding process to replace MEC's energy and capacity but to exercise detailed oversight over the process. Given the substantial size of Xcel's proposed affiliate investment in MEC, it is crucial that the Commission ensure that future competitive bidding processes are fair to all bidders and do not favor Xcel's affiliate. The Commission

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¹⁸ *Minnegasco*, 549 N.W.2d at 908.

may want to consider enlisting an independent evaluator to oversee the process and to ensure that all bids are evaluated on an equal footing, as is common in other jurisdictions.

IV. Conclusion and Recommendations

For all of the reasons stated herein, CUB requests that the Commission take the following actions in this docket:

- Deny Xcel's request to purchase MEC as a regulated rate-based asset;
- Allow Xcel to seek approval of the MEC purchase as a regulated rate-based asset in the IRP proceeding where the costs and benefits of ownership can be compared to all viable alternatives; or,
- Alternatively, allow Xcel to submit a Petition for Approval of an Affiliated Transaction pursuant to Minnesota Statute Section 216B.48 and Commission Rule 7825.2200. The Commission could consider expedited treatment if there are no changes to the MEC PPAs;
- If Xcel meets its burden and the Commission approves a Petition for Approval of Affiliate Transactions for the MEC PPAs, the Commission should ensure that it continues to:
 - o Monitor the PPAs under its statutory authority to do so;
 - Ensure there is no customer subsidization of the unregulated companies in future general rate cases ("GRCs"); and
 - Ensure that any future contracts with the unregulated affiliates are closely scrutinized to ensure competitive neutrality.

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Dated: August 30, 2019

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CERTIFICATE OF SERVICE

- I, Vanessa Luthringer, hereby certify that I have this day served copies of the foregoing document on the attached list of persons.
 - <u>xx</u>
 by depositing a true and correct copy thereof, properly enveloped
 with postage paid in the United States mail at Minneapolis, Minnesota
 electronic filing

The Citizens Utility Board of Minnesota's Legal Comments Regarding Affiliate Transactions

Docket No. IP6949, E002/PA-18-702

Dated this 30th day of August 2019

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