Xcel Energy®

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July 29, 2019

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

—Via Electronic Filing—

RE: REPLY TO RESPONSE COMMENTS
2019 GAS UTILITY INFRASTRUCTURE COST RIDER
DOCKET NO. G002/M-18-692

Dear Mr. Wolf:

Northern States Power Company, doing business as Xcel Energy, submits this Reply to the July 10, 2019 and July 12, 2019 Response Comments of the Department of Commerce, Division of Energy Resources and Office of the Attorney General–Residential Utilities and Antitrust Division, respectively, regarding our November 1, 2018 Petition requesting approval of recovery of gas utility infrastructure costs (GUIC) through a GUIC Rider pursuant to Minn. Stat. § 216B.1635.

We have electronically filed this document with the Minnesota Public Utilities Commission, and copies have been served on the parties on the attached service list. If you have any questions regarding this filing, please contact Brandon Kirschner at (612) 215-5361 or brandon.m.kirschner@xcelenergy.com or Mary Martinka at (612) 330-6737 or mary.a.martinka@xcelenergy.com.

SINCERELY,

/s/

LISA R. PETERSON
MANAGER, REGULATORY ANALYSIS

Enclosures
c: Service List

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BEFORE THE
MINNESOTA PUBLIC UTILITIES COMMISSION

Katie J. Sieben	Chair
Dan Lipschultz	Commissioner
Valerie Means	Commissioner
Matthew Schuerger	Commissioner
John A. Tuma	Commissioner

IN THE MATTER OF THE PETITION OF NORTHERN STATES POWER COMPANY FOR APPROVAL OF A GAS UTILITY INFRASTRUCTURE COST RIDER TRUE-UP REPORT FOR 2018, REVENUE REQUIREMENTS FOR 2019, AND REVISED ADJUSTMENT FACTORS

DOCKET NO. G002/M-18-692

REPLY TO RESPONSE COMMENTS

INTRODUCTION

Northern States Power Company, doing business as Xcel Energy, submits this Reply to the July 10, 2019 and July 12, 2019 Response Comments of the Department of Commerce, Division of Energy Resources (Department) and Office of the Attorney General–Residential Utilities and Antitrust Division (OAG), respectively, regarding our November 1, 2018 Petition requesting approval of recovery of gas utility infrastructure costs (GUIC) through a GUIC Rider pursuant to Minn. Stat. § 216B.1635. We appreciate the Department's further analysis of the issues and the OAG's acknowledgement of its earlier comments in this proceeding.

Based on the Department's Response Comments, we believe that the following issues have now been resolved.

- Tax Cuts and Jobs Act of 2017 (TCJA) – Amortization of excess deferred income tax
- GUIC Rider retired facilities revenue credit
- Prorated accumulated deferred income tax for rate base determination
- Removal cost impact on GUIC Rider recovery request
- Clarification of risk assessments for Eagan Line
- Clarification that projects shown in 2018 and 2019 GUIC Rider filings were not duplicative
- Forecasted costs for Winona Collegeview DIMP project

- Clarification of $320/foot DIMP Poor Performing Main Replacement performance metric observation
- Use of normal distribution curve for Poor Performing Main Replacement performance metric

The Department requested electronic copies of our revenue requirement schedules in our final compliance filing. We will provide this additional information as requested.

In this Reply, we address the remaining unresolved issues. Based on our reading of the Department's Response Comments the following topics are still at issue:

- True-Up of Actual GUIC Rider Costs
- TIMP – Programmatic replacement and MAOP remediation
- Internal capitalized costs
- Sales forecast
- Sewer and natural gas line remediation costs
- Carrying charge
- Proposed rate of return

We also provide additional information about our process for developing risk assessments and performance metrics in order to continue the discussion and development of these measurements.

Based on the Department's Response Comments and our further analysis of the issue, we believe it is reasonable to remove an additional $250,000 in costs related to the amortization of previously deferred sewer and natural gas line remediation costs. As such, we request that the Commission approve a revised revenue requirement of $28.71 million, down from $28.96 million stated in our March 14, 2019 Reply Comments in this docket.

REPLY

I. UNRESOLVED TOPICS

A. True-Up of Actual GUIC Rider Costs

The GUIC Rider, since its inception, has included a true-up mechanism. That means that customers only pay for the costs that are actually incurred to complete important TIMP and DIMP work, not more and not less.

The recovery of project costs—whether in base rates or through a rider—depends on the prudency of those costs rather than the accuracy of an initial forecast. Indeed, the Commission has previously concluded that "cost overruns can be prudently incurred" and that the "Commission will therefore permit utilities to seek higher recovery levels in future proceedings, with proper documentation and explanation in their rider filings."[1] The Department has claimed that this conclusion from the Commission is not relevant to the GUIC Rider as this decision related to ITC Midwest, which is regulated by the Federal Energy Regulatory Commission for rate purposes. However, the Commission's Order language clearly states that it will permit "utilities," not just ITC Midwest, to seek higher recovery levels in future rider proceedings.

In addition to being consistent with longstanding Commission practice and precedent, the GUIC true-up mechanism is also good policy. Utilities should be encouraged to provide forecasts that are as accurate as possible, given the best information available at the time of the forecast and based on the expertise and judgment of their engineering and project teams. This promotes transparency and predictability when it comes to the costs (and ultimately the rates) associated with these projects. Adopting the Department's recommended bright-line rule with respect to any costs above a utility's forecast—whether due to permitting delays, weather, or any other factor beyond a utility's control—would distort utility incentives around forecasting accuracy. Specifically, it would create significant incentives for utilities to adopt more conservative approaches to forecasting project costs in order to avoid disallowances for the sole reason that actual costs exceeded the forecast. We therefore do not believe the incentives created by this bright-line approach would be consistent with good utility policy or regulation.

It should also be noted that in totality, the Company actually spent over \$1 million *less* than was initially forecasted for 2017 GUIC Rider work. Total TIMP expenditures were \$1.97 million lower than initially expected, while total DIMP expenditures were \$0.90 million higher than expected. Not allowing the Company to true-up forecasted GUIC Rider costs with actual costs in both directions would be a fundamental shift in how the GUIC Rider is operated, and we once again respectfully disagree with the Department's position on this issue. We certainly agree that adjusting our final revenue requirement recovery to remove \$1.97 million in forecasted 2017 TIMP-related costs that were ultimately not incurred is reasonable, and this adjustment is already reflected in our recovery proposal. However, we object to the Department's recommendation to disallow recovery of \$0.97 million in prudently incurred DIMP-related costs that were greater than our initial forecast. The Company has provided detailed explanations showing the costs associated with each variance from the

[1] In the Matter of the Application of ITC Midwest LLC for a Certificate of Need for the Minnesota-Iowa 345 kV Transmission Line Projects in Jackson, Martin, and Faribault Counties, Docket No. ET-6675/CN-12-1053, at 6 (November 25, 2014).

forecast in this docket were reasonable and incurred prudently,[2] and no party has challenged the prudency of these costs.

B. TIMP - Programmatic Replacement and MAOP Remediation

In Response Comments, the Department again recommended the Commission limit the Company's return on investments for the MAOP validation project to the weighted debt cost rate. As we stated in our March 14, 2019 Reply, we disagree with the Department's characterization of the need for this important remediation work. This work is required by federal statute and full recovery is warranted.

The rules that govern MAOP documentation have emerged only within the last few years. These new requirements are significantly more stringent than the rules that were in place when the vast majority of our system was constructed, and the Company could not have reasonably anticipated these new requirements decades before they were adopted.

The Company has maintained appropriate documentation for its system based on the requirements established in 1970. Those 1970 requirements did not require that documentation be traceable, verifiable, and complete (TVC). Further, greater than 40 percent of the Company's gas transmission pipelines were installed prior to 1970, at a time when federal code that established record keeping requirements did not exist.

The Pipeline and Hazardous Materials Safety Administration (PHMSA) issued guidance in 2012, which requires MAOP records to be TVC. PHMSA considers validation of MAOP for gas transmission pipelines based on the new TVC criteria it established in 2012 as sufficiently extraordinary to be the subject of a MAOP Remediation Advisory Bulletin as well as a subject of a new rule proposed by the PHMSA in April 2016, entitled Pipeline Safety: Safety of Gas Transmission and Gathering Pipelines.[3] Under the new regulations, MAOP records must meet the following criteria, independent of the date of construction:

- Traceable – Records which can be clearly linked to original information about a pipeline segment. (e.g. pipe mill records, purchase requisition, etc.)
- Verifiable – Records in which information is confirmed by other complementary, but separate, documentation. (e.g. contract specifications for a pressure test of a line segment complemented by pressure charts or field logs)
- Complete – Records in which the record is finalized as evidenced by a signature, date or other appropriate marking.

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[2] Variance explanations were provided with our initial petition for TIMP projects in Attachment C and for DIMP projects in Attachment D.

[3] See http://www.gpo.gov/fdsys/pkg/FR-2012-05-07/pdf/2012-10866.pdf.

Previously, the MAOP of pipelines installed prior to the enactment of Federal pipeline safety rules in 1970 could be established based on historical operating pressures prior to 1970. The new MAOP requirements call to retroactively remove the ability to have MAOP established by historical operating pressure as well as eliminate the possibility of data quality and data translation errors causing inaccuracies in MAOP documentation.

These are critical requirements put in place by PHMSA, and the costs incurred to meet the newer requirements are specifically considered in the GUIC Rider statute.[4] We believe we have demonstrated that these costs are properly incurred and are eligible for GUIC recovery in full.

C. Internal Capitalized Costs

The Company maintains that the inclusion of overhead, other, and transportation costs in the revenue requirement is reasonable and properly recoverable through the GUIC Rider mechanism.

The overhead, other, and transportation costs included in our GUIC Rider request are legitimate costs for Minnesota GUIC Rider-related projects. Overhead costs are assigned to projects based on an overhead pool allocation process and are not reflected as normal operations and maintenance costs. The overhead costs in our last rate case were considered capital costs and were allocated only to open construction projects during the time period. Once those construction projects are complete, they no longer receive overhead allocation costs. No GUIC Rider projects were in consideration when our current base rates were established. As such, overhead costs assigned to GUIC Rider projects are by definition outside of the scope of our current base rates.

Further, actual overhead costs have grown steadily since our last gas utility general rate case. In 2010,[5] we applied approximately $7.8 million in overhead costs to capital projects. None of these costs were applied to GUIC Rider projects as GUIC work had not yet been considered. In 2018, we applied approximately $17.0 million of overhead costs to all capital projects. Of this total, $8.0 million was applied to GUIC Rider projects. The remaining $9.0 million was applied to non-GUIC Rider projects.

The amount of overheads in our current gas utility base rates covers only a portion of the overhead costs applied to current non-GUIC work. Any overheads applied to

[4] Minn. Stat. § 216B.1635.

[5] The test year in our last gas utility general rate case, Docket No. G002/GR-09-1153, was based on a 2010 test year.

current GUIC work are truly incremental to costs included in our current base rates. As such, we continue to believe that costs such as overheads, other, and transportation should be included in our GUIC Rider revenue requirement requests.

D. Sales Forecast

The Company continues to believe that setting final GUIC Rider rates based on the expected sales for the recovery period is reasonable. Setting rates with the use of a reasonable sales forecast should more closely match revenues recovered through sales with the approved revenue requirement.

As a part of developing our sales forecast used in this docket, the Company included a reduction in interdepartmental transport volumes in the forecast used in the GUIC Rider filing. This adjustment accounts for anticipated decreases in our natural gas generation and interdepartmental transport that will result when we have additional energy from new wind projects. The Company has major additions of wind generation coming into service during the forecasted sales period, so incorporating these adjustments is appropriate to anticipate reductions in sales that are expected to occur during the sales forecast period.

In their Response Comments, the Department states that accounting for an expected decrease in sales in a rate-setting sales forecast is not appropriate.[6] However, by not factoring in such expected decreases, the sales forecast would not reflect the best information the Company had at the time the forecast was developed. Excluding expected decreases in sales caused by the known addition of wind production may result in an overly optimistic sales forecast. An overly optimistic sales forecast would result in artificially low GUIC Rider rate factors that could necessitate a larger increase in future GUIC Rider requests to account for under collections during the recovery of the 2019 revenue requirement.

The Department recommends use of the most recent 12 months of actual natural gas sales to calculate final GUIC Rider rates, primarily due to our inclusion of expected interdepartmental sales in our forecast. While the Company still believes that the use of a sales forecast is reasonable for setting rates, if the Commission is persuaded by the Department's proposal, the Company would rely on weather-normalized actual sales data to calculate final rates.

[6] Department's July 10, 2019 Response Comments, Page 2.

E. Sewer and Natural Gas Line Remediation Costs

In our March 14, 2019 Reply Comments in this docket, the Company agreed to reduce our 2019 GUIC Rider revenue requirement, and the revenue requirement in all subsequent years until new gas utility base rates are approved, by $50,000. This reduction is necessary to remove sewer and natural gas line conflict costs already included in our current natural gas utility base rates. This amount is reflected in the currently proposed 2019 GUIC Rider revenue requirement discussed in our introduction above.

When establishing the deferral for sewer conflict costs in 2010, the Company committed to segregating and tracking normal conflict investigation costs separately from other sewer conflict remediation costs.[7] However, based on an additional review of our records, the Company acknowledges that the annual removal was not accounted for during the accumulation of the deferral amount. Included in the total deferral amount is $371,364 for emergency sewer and natural gas line remediation costs from 2010 through 2014.

The Department has requested that all of the emergency costs, $371,364, included in our deferral be removed from our 2019 GUIC Rider revenue requirement, as this represents the last year of amortization for the sewer mitigation deferral. While the Company agrees that some adjustment is warranted to remove the amount that should have been excluded from the deferral, we believe that the adjustment should be limited to $50,000 for each year that the accrual was built-up. Only $50,000 is included in our current base rates, and any costs above that should be considered incremental costs. As such, the Company agrees that a reduction of $250,000 from our revenue requirements is reasonable, and we will remove this amount from our final GUIC Rider revenue requirement.

F. Proposed Rate of Return

In their Response Comments, both the Department and OAG maintained their positions regarding rate of return (ROR) in this docket. The Company also maintains that the ROR proposed in our Petition and supported in our March 14, 2019 Reply Comments—an ROR of 7.63 percent and a return on equity of 10.25 percent—is reasonable, consistent with the statute and comparable proxy groups, supported by our collective interest in public safety, and within the range required by equity investors to invest in utilities similar to the Company under current capital market conditions.

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[7] Docket No. G002/M-10-422.

G. Carrying Charge

As stated in our initial filing and March 14, 2019 Reply Comments, we continue to believe the use of a carrying charge on the unrecovered GUIC Rider tracker balance is reasonable and appropriate. In light of the longer review process for GUIC Rider filings, in part due to the complexities inherent in this docket, a reasonable carrying charge can be a useful tool. This carrying charge would enable the Company to remain financially whole during the review process while allowing for a thorough evaluation of our Petition and development of the record.

In their Response Comments, the Department repeated their arguments against the use of a carrying charge. While we disagree on this topic and believe that the use of a full carrying charge is appropriate, the Company continues to be open to a compromise position initially suggested by the Department in their March 4, 2019 Comments. Specifically, we are open to applying a carrying charge symmetrically so that it applies to under- and over-recovered tracker balances and calculating the carrying charge using the Company's cost of short-term debt. While this lower amount will not keep the Company financially whole, it will help to close the gap and represents a reasonable step in addressing the growing regulatory lag issues in the GUIC Rider proceedings.

II. ADDITIONAL DISCUSSION OF RISK ASSESSMENTS AND PERFORMANCE METRICS

The Company is committed to continuing to work with the Department, and any other interested parties, to ensure that we are providing meaningful explanations of our gas utility assets through greater refinement of our risk assessments and performance metrics. We will meet with interested stakeholders in the near term to continue making progress on this topic.

A. Risk Assessments

The Department recommends that the Company develop full risk assessment profiles for the TIMP Transmission Pipeline Assessment and Programmatic Replacement/Maximum Allowable Operating Pressure (MAOP) Remediation projects.

At this time, the Company is in the process of evaluating its gas transmission pipelines to provide high-level risk information for the TIMP Transmission Pipeline Assessment and Programmatic Replacement/MAOP Remediation projects, as requested by the Department. The Company will provide the information shown in Table 1 on Page 14 of the Department's Response Comments in our next GUIC Rider filing.

B. Performance Metrics

The Department recommends that the Company be required to develop performance metrics for all of our TIMP and DIMP projects.[8] The Company has reviewed this list and is generally amenable to providing most of the requested performance metrics on a going-forward basis. However, we believe there are modifications that could be made to make the final set of reportable performance metrics more useful.

The Department suggested number of leaks as an effectiveness performance metric for a number of projects.[9] While the Company has this information and is willing to provide it, we do not believe that this is the best measure of the effectiveness of leak prevention. Instead, we consider leak rate to be a more effective measure than leak count. Context is important when deciding whether work is effectively eliminating leaks. For example, if we have eight leaks on a segment of pipe, that may or may not be concerning, depending on the length of that segment of pipe. Eight leaks on a 100-foot section of pipe would be extremely concerning while eight leaks on a 100-mile section of pipe would be significantly less concerning. Leak rate takes this context into account and can show how much of our system is affected by leaks.

The Department also suggested unit cost performance metrics for the TIMP automatic shutoff valve/remote control valve (ASV/RCV) project and TIMP programmatic replacement and MAOP remediation project. For both of these projects, the Company does not believe that unit cost metrics would be useful because for each we only complete a limited number of projects each year. With only limited number of projects, per-unit costs measurements can be highly variable and statistically significant conclusions may be difficult to determine. We instead recommend our initially proposed cost performance metrics of estimated versus actual costs per project.

We also are recommending different effectiveness metrics than the Department for the TIMP ASV/RCV project and DIMP intermediate pressure (IP) line assessment project. For those projects, we normally assess for anomalies and our goal is to fix issues before leaks take place. As such, we have limited leak experiences for each of these. We believe the Department's recommendations for these would be of limited value.

For three projects, the Company does not believe any changes are necessary to our proposed performance metrics since the projects have already ended, or are ending in 2019. Those three projects are DIMP distribution valve replacement, DIMP sewer and gas line conflict investigation, and DIMP federal code mitigation.

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[8] As highlighted in Table 3 on Page 24 of the Department's Response Comments.

[9] This includes number of leaks for our TIMP - Transmission Pipeline Assessments project, DIMP - Poor Performing Main Replacement, etc.

Overall, the Company recommends reporting on the performance metrics shown in Table 1 below.

Table 1
Company-Recommended Performance Metrics

Program	Project	Cost Performance Metric	Effectiveness Performance Metric
TIMP	Transmission Pipeline Integrity Assessments	Estimated versus actual costs per project	Anomalies repaired by type
	Transmission Pipeline ASV/RCV Installation	Estimated versus actual costs per project	
	Programmatic Replacement/MAOP Remediation	Estimated versus actual costs per project	Percentage of high/medium risk projects system-wide
DIMP	Poor Performing Main Replacement	Poor performing main replacement unit cost (per foot)	Leak rate by vintage
	Poor Performing Service Replacement	Poor performing service replacement unit cost (per foot)	Leak rate by vintage
	Intermediate Pressure Line Assessments	Estimated versus actual costs per project	Anomalies repaired by type

We note that we report additional system metrics in our annual Natural Gas Service Quality reports.[10] In the service quality reports, we provide natural gas service quality statistics also required by the United States Department of Transportation. In the most recent Natural Gas Service Quality Report docket, the OAG requested that natural gas utilities begin reporting more specific information about the operation of gas utility assets. The requested information is similar to the performance metrics we are already providing in our GUIC Rider filing, or will provide in the future. We intend to provide our cost and effectiveness performance metrics in our GUIC Rider filings, while providing service quality statistics in our natural gas service quality reports.

[10] Our most recent Gas Service Quality Report was submitted on May 1, 2019 in Docket No. G002/M-19-305.

CONCLUSION

We respectfully request that the Commission grant recovery of the Company's gas utility infrastructure costs through a GUIC Rider and approve our revised 2019 revenue requirement request of $28.71 million. In this Reply we discussed the continued development of risk ranking methodologies and performance metrics. We also discussed several unresolved issues and ask that the Commission accept our recommendations on these issues.

Dated: July 29, 2019

Northern States Power Company

CERTIFICATE OF SERVICE

I, Jim Erickson, hereby certify that I have this day served copies or summaries of the foregoing documents on the attached list(s) of persons.

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

xx electronic filing

Docket No. G002/M-18-692

Dated this 29th day of July 2019

/s/

____
Jim Erickson
Regulatory Administrator

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