

February 16, 2021

Will Seuffert
Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
St. Paul, Minnesota 55101

RE: **Comments of the Minnesota Commerce Department, Division of Energy Resources**
Docket No. E, G002/D-19-723

Dear Mr. Seuffert:

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

THE PETITION OF NORTHERN STATES POWER COMPANY FOR APPROVAL OF THE 2020 ANNUAL REVIEW OF REMAINING LIVES & FIVE-YEAR DEPRECIATION STUDY

The Petition was filed on August 18, 2020 by:

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The Department recommends that the Minnesota Public Utilities Commission (Commission) **approve certain proposals within Northern States Power Company's Petition. The Department will withhold its recommendations regarding the remaining proposals, pending submission of further information by the Company.** The Department is available to answer any questions that the Commission may have.

Sincerely,

/s/ ANGELA BYRNE
Financial Analyst

AB/ja
Attachment

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Before the Minnesota Public Utilities Commission

Comments of the Minnesota Commerce Department Division of Energy Resources

Docket No. E, G002/D-19-723

I. INTRODUCTION

In its previous annual remaining life filing, Docket No. E, G002/19-161, Northern States Power Company, doing business as Xcel Energy (Xcel or the Company) was ordered to file its 2020 remaining life filing by February 18, 2020. In this instant docket, Xcel filed two extension letters, the first on November 18, 2019 and the second on May 15, 2020. The Minnesota Public Utilities Commission (Commission) granted both requests, first extending the Company's filing requirement to May 15, 2020 and then to August 18, 2020.

On August 18, 2020, Xcel filed its 2020 Annual Review of Remaining Lives Petition (Petition) with the Commission. The Petition outlined the proposed remaining lives, salvage rates, and depreciation rates for the Company's electric and natural gas production facilities and gas storage facilities. The Petition also provided information on the progress of and cost estimates for the removal of four of Xcel's retired facilities. The Company requests approval of the following in its Petition:

- an increase of depreciation and amortization of approximately \$2.5 million for existing assets;
- a two-year passage of time adjustment for all natural gas and electric production and gas storage facilities, with noted exceptions;
- modifications to the remaining lives for the Wescott Gas Storage facility and the Luverne Wind2Battery System;
- initial remaining lives and net salvage rates for the Blazing Star II, Crowned Ridge, Freeborn, and Dakota Range wind projects;
- initial remaining lives and net salvage rates for the recently acquired Community Wind North and Jeffers Wind projects (approved in Docket No. E002/M-18-777), and the Mower Wind project (approved in Docket No. E002/M-19-553);
- reserve reallocations to certain Steam and Other Production accounts; and
- updates to the net salvage rates for electric and natural gas production and gas storage facilities based on a new 5-year Dismantling Study.

The Company seeks an effective date of January 1, 2021 for the remaining lives and net salvage rates proposed in its Petition. This proposed effective date represents two years of passage of time from the previously approved depreciation rates, rather than the customary one year, which is discussed below. On page 2 of its Petition, Xcel stated, “this Docket may or may not be ordered upon before the next typically scheduled filing date of mid-February 2021. Therefore, we have also provided detail of wind projects and other assets being in-serviced during 2021 for your consideration if the Commission were to delay or cancel the 2021 filing date.”

II. DEPARTMENT ANALYSIS

The Minnesota Commerce Department, 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 is 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 Commission’s October 22, 2019 Order (2019 Order) in Docket No. E,G002/D-19-161, Xcel’s 2019 review of remaining lives filing, required the Company to return the net decrease in electric utility depreciation expense approved in that Docket to ratepayers in the 2019 capital true-up filing in Docket No. E002/GR-15-826 (Docket 15-826).

In addition, the 2019 Order required Xcel to:

- include the Granite City Plant in its annual reporting on dismantling costs;¹

¹ Petition at page 14 and Attachment J.

- provide in future depreciation filings a supplemental schedule showing the total (in addition to remaining) depreciable lives of the Company's electrical production facilities;²
- provide in future depreciation filings a schedule comparing the depreciation remaining lives and the resource planning lives³ of electric production plants, with an explanation of any differences;⁴
- provide in future depreciation filings updates on removal costs and the impact on depreciation reserves for the Black Dog Units 3 and 4, Minnesota Valley Plant, Key City Plant, and Granite City Plant;⁵ and
- provide in future depreciation filings 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, except for the requirement regarding returning the decrease in depreciation expense in the Company's 2019 Capital True-Up.

Xcel did not include discussion in this instant docket regarding the compliance to return the decrease in electric production depreciation expense. In Xcel's 2019 Capital True-Up Compliance Report (Capital True-Up Report),⁷ the Company stated that,

The Commission ordered new depreciation rates effective January 1, 2019 pursuant to our 2018 Annual Update of Remaining Lives and Depreciation Rates for *Transmission, Distribution and General Depreciation Accounts*. The new rate and resulting net decrease in 2019 electric depreciation expense are included in the actual capital-related revenue requirements for 2019 as shown in Attachment B. [*Emphasis added.*]

Xcel's Capital True-Up Report mentioned returning the 2019 decrease in electric depreciation expense relating to transmission, distribution, and general (TD&G) accounts, but not production. In addition, the Attachment B referenced in Xcel's quote did not show how the TD&G depreciation was netted with the capital true-up; the attachment appears to begin with the total plant amount and then only showed subtractions for two of Xcel's riders.

The Department requests that Xcel provide, in its reply comments, an explanation of, and calculations showing, how the Company incorporated the decrease in 2019 production depreciation expense into its 2019 capital true-up calculation. Xcel's discussion should provide

² Petition, Attachment K.

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

⁴ Petition, Attachment F.

⁵ Petition at pages 14 – 19 and Attachment H.

⁶ Petition Attachment G.

⁷ Docket No. E002/GR-15-826, filed May 1, 2020, page 9.

additional explanation if 2019 actual depreciation expense differed from approved rates by more than \$1 million.

C. TWO-YEAR PASSAGE OF TIME ADJUSTMENT

Xcel proposed a two-year passage of time adjustment for all of its natural gas and electric production and gas storage facilities, with two exceptions, discussed below. Typically, the passage of time adjustment for annual remaining life filings is one year. Xcel was originally ordered to file its 2020 depreciation filing in February of 2020, which would have included a proposed effective date of January 1, 2020. However, for reasons discussed in the Company's extension letters,⁸ Xcel was granted extensions for its filing deadline from February 18, 2020 to August 18, 2020. Recognizing the timing of the filing, the Company accounted for two years' passage of time in this instant docket.

This departure from one-year passage of time does not change previously approved depreciation rates; rates from 2019 simply carried forward into 2020. Minnesota Rule 7825.0900 states, in part, "Depreciation rates and methods, once certified by order, are binding on all future rate proceedings and will remain in effect until the next certification or until the commission shall determine otherwise.

The passage of time adjustment reflects the two-year period that has passed from January 1, 2019 to January 1, 2021. The Department considers the Company's proposed two-year passage of time adjustment to be reasonable.

D. CHANGES TO THE REMAINING LIVES OF SELECT PRODUCTION PLANTS

Xcel requested to adjust the remaining lives of two production plants for reasons other than the passage of time. The Department considered both general and specific impacts of changing 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 expense, a request to extend or reduce the remaining life of an asset should be supported with verifiable operational expectations that justify the 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

⁸ Filed November 18, 2019 and May 15, 2020.

depreciable costs, and capital asset balance for the period of time over which the 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 ⁹	Increase	Increase
No	Decrease	No Effect	Higher for a longer time

The Department notes that, because the depreciation expense reflected in base rates is established in a general rate case, Xcel’s ratepayers will pay the currently established rates through 2021, regardless of the Company’s actual 2021 depreciation expense amount. That is, whether Xcel’s annual depreciation expense is reduced or increased, ratepayers will not pay correspondingly different rates during 2021.

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 rate base. 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 the depreciation expense recovered via base rates to cover the capital cost of the asset. Comparing two capital assets with the same original cost, one with a useful life of ten years and the other with a useful life of five years, the total cost recovery for the ten-year asset will be higher than the total cost recovery for the five-year asset.

In its previous annual review of remaining lives filing, Xcel was ordered to include a supplemental schedule detailing the total depreciable lives of each production asset, as well as the remaining depreciable lives of the assets. This schedule was requested by the Department to ease the evaluation of the Company’s proposals to change the remaining lives of production assets against their total expected useful lives. Xcel provided the information in Schedule K of

⁹ 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 $[(\$10 \text{ million} + \$10 \text{ million}) / (10 \text{ years} + 6 \text{ years}) - (\$10 \text{ million}/10 \text{ years})]$.

this instant docket. And while the Company proposed minimal changes to remaining lives in its Petition, the Department finds the schedule useful, and requests that it be made part of Xcel's initial Petition each year.

Xcel proposed to shorten the remaining life of its Luverne Wind2Battery System from three years to zero years and proposed a life extension to twelve years on components of the Westcott Gas Storage facility. Both proposals are discussed individually below.

1. Luverne Wind2Battery System

The Luverne Wind2Battery System is located in Luverne, MN, about 30 miles east of Sioux Falls, SD. The unit is a one megawatt (MW) wind energy battery-storage system that was installed in December 2009. The battery has an approximate storage capacity of 7.2 MW-hours of electricity, with a charge/discharge capacity of one MW. The initial useful life was 15 years.

Xcel explained in its Petition that,¹⁰

In 2019, the plant that the battery was connected to was sold to another party and this party severed the connection from the wind farm to Xcel Energy's battery. The loss of this interconnection has caused us to revisit the future use of the asset.

...

Xcel Energy explored the option to try to independently tie the asset back into the grid or to work with the new plant owner to establish a connection. However, due to rapidly changing battery and storage technology both the battery and its support equipment have reached an age where vendor assistance and repair hardware are unavailable or scarce. Additionally, costly infrastructure upgrades and installations would be required for continued operations as the original tie to the electrical grid was through a neighboring wind farm that is ceasing operation.

In light of this information, Xcel proposed to shorten the remaining life from three years to zero years. The Company stated that the original cost of the project was \$4.1 million, with estimated accumulated depreciation of \$3.2 million, leaving a remaining undepreciated net book value of \$0.9 million. Due to the materials used, dismantling the battery and disposing of the materials is both difficult and expensive. Xcel stated that it is exploring options with three vendors to determine the best route to proceed safely. In addition to the sodium-sulfur technology needing to be specially sealed to prevent spontaneous burning, there will be a need for on-going monitoring to avoid fire or other catastrophic events. As such, the Company

¹⁰ Petition, page 6.

estimates removal costs of \$5.6 million.¹¹ Xcel proposed to reallocate a reserve balance equal to \$6.5 million (\$0.9M + \$5.6M) from other plants within the Other Production function.¹²

The initial approval for the Wind2Battery project occurred in Docket No. E002/AI-09-379 (Docket 09-379). Xcel requested, and the Commission approved, \$3.5 million for the pilot research battery.¹³ In the Commission's September 14, 2009 Order, Order Point 5 stated, "Xcel may recover only up to the level of costs requested in its petition, offset by any and all revenues as a result of this research project."

In the Company's 2009 RES Rider Docket No. E002/M-10-1066, Xcel stated that costs for the Wind2Battery system were approximately \$200,000 higher than initially requested. In its April 22, 2010 the Commission did not allow Xcel to recover the additional \$200,000 but stated in Order Point 2D that it would, "Allow Xcel to seek recovery of excluded project costs on a prospective (not deferred accounting) basis in its next electric rate case, with the burden on Xcel to show why it is reasonable to recover the costs from ratepayers." The Department requests that Xcel provide, in its reply comments, reference cites to the Company's initial rate case Direct Testimony requesting cost recovery for its Wind2Battery system of a total \$4.1 million, and the subsequent Ordering Point(s) that allowed such recovery.

The currently approved useful life of the battery is 15 years, with three years remaining life. The wind farm originally connected to the Wind2Battery asset was owned by Minwind Energy, LLC for approximately ten years, until the farm was sold to another party in 2019. This has left the battery dormant for the previous two years, as Xcel reassessed how to connect the battery back to its grid. The Department requests that Xcel discuss in its reply comments what the initial contract operating term was with Minwind Energy. If the term was different from the 15-year useful life of the battery, the Company should explain why. Additionally, Xcel should explain whether a cancellation clause existed in the contract in order to protect against early obsolescence of the pilot program, and if not, why not.

Regarding removal costs, there was no discussion of potential future removal costs in the initial approval in Docket 09-379. Additionally, the Department was unable to find discussion of removal costs before this instant docket. **Based on Xcel's discussion in this instant docket, the total estimated cost for the Wind2Battery pilot now stands at \$9.7 million, a 177 percent increase over the initially approved project cost (\$4.1 million initial capital cost plus \$5.6 million in estimated removal costs).**

¹¹ *Id.*, page 7.

¹² Petition, Attachment B, pages 15-16 show that Xcel proposed to reallocate \$6,486,106 of reserve from Account E344 Generators. Some amount is reallocated from each plant, though the basis for which the allocations were calculated is not noted.

¹³ Xcel proposed \$3.5 million in its April 10, 2009 filing in Docket No. E002/AI-09-379, pages 2 and 8 and Schedule 1.

The Office of the Attorney General – Residential Utilities and Antitrust (OAG) issued Information Request No. 3,¹⁴ which asked whether Xcel had previously completed a dismantling study on the battery system, and if not, to explain why. In its response, the Company stated in part,

...a dismantling study has not been performed. Dismantling costs for the pilot were presented as soon as practical and available to the Company.

When this project was being selected, the Company worked with NGK Insulators, Ltd. (NGK), the battery manufacturer, to understand what disposal options could look like at the end of life.

...

Due to the representations received from the manufacturer in 2008-2011, a zero percent net salvage rate was applied as we believed it was a conservative approach to the uncertainty represented in dismantling this new type of asset. Battery technology has evolved rapidly in the decade since the asset was placed in service and the industry anticipated that recycling options would keep pace with new innovations.

...This [\$5.6 million] estimate was based on March 2020 information from NGK, who has been exploring recycling options for more than a year trying to find a capable battery recycling partner willing to dispose of that type of battery. All six companies that they have contacted have declined, stating that the industry does not currently have a solution for disposing these types of batteries in North America.

Xcel filed a 5-year dismantling study on May 18, 2015¹⁵ but did not include the Wind2Battery System in that study. The Department requests that Xcel explain in its reply comments why it appears that the Company did not file any discussion regarding the potential for removal costs for the Wind2Battery System between initial representations from the manufacturer in 2011 and the sale of the Minwind Energy wind farm in 2019.

Additionally, the Department requests that Xcel discuss in its reply comments whether any funding is available to offset any of the dismantling costs; examples may include but not be limited to, environmental remediation grants or insurance proceeds.

Approval of the \$5.6 million reserve reallocation requested by Xcel would be de facto approval of the amount of removal costs the Company has estimated for the Wind2Battery System.

¹⁴ Department Attachment 1.

¹⁵ Docket No. E,G002/D-15-46.

Based on the outstanding questions discussed above, the Department will withhold its recommendation on whether the Company's reserve reallocation proposal is reasonable until after reviewing Xcel's reply comments.

Finally, when the Wind2Battery System was approved in Docket No. E002/AI-09-379, the Commission included the following Ordering Point in its September 14, 2009 Order:

7. Xcel shall share information from the results of the research project and credit to ratepayers any and all revenues and any other income due to the research project.

The Department requests that Xcel explain in its reply comments its plan to file this information to the Commission, including which docket(s) it will be filed in and on what timeline. If the Company has already filed this information, the explanation should include specific cites to docket numbers and filing dates.

2. *Wescott Liquefied Natural Gas Plant*

The Wescott Liquefied Natural Gas (LNG) Plant cools then stores LNG in large storage tanks. Vaporizing equipment is then used to warm and convert the liquefied methane back to a gas for use in the distribution system. The cold box, a critical piece of equipment in the liquefaction process failed in 2019 and was replaced in 2020. In its Petition, Xcel proposed to increase the remaining lives of the other Wescott equipment categories from 3 and 7 years to 12 years, to align with the expected useful life of the new compressor equipment.¹⁶ The Company stated that it believes it should be able to operate the LNG facilities at a minimum for another 10 years.¹⁷

The proposed change in remaining lives would decrease annual depreciation expense by \$1.3 million. The Company stated that it has no plans for further capital additions at this time but plans to maintain the facility and complete capital upgrades when needed. Xcel also stated that Wescott provides about 17 percent of necessary supply to meet capacity demands of its design day. Without Wescott, the Company would have to utilize more expensive pipeline options.¹⁸

Based on the above information, the Department concludes that the 12-year remaining life extension for all non-compressor plant accounts appears reasonable.

E. *UPDATED SALVAGE RATES*

The Commission's October 22, 2019 Order in Docket No. E, G002/D-19-161 required Xcel to submit a 5-year depreciation study for electric and gas production and gas storage. To meet

¹⁶ Petition, page 11, Table 2: Wescott Plant Account Lives.

¹⁷ Petition, page 10.

¹⁸ *Id.*

this requirement, the Company had TLG Services, Inc (TLG) perform a comprehensive dismantling study on all steam, hydro, and other production electric generation plants. Xcel stated,¹⁹

To arrive at the proposed net salvage rates, we started with the Dismantling Study cost estimates for final removals. We used the cost estimate divided by the original cost for the facility as the starting point for the net salvage analysis. By taking the calculated net salvage rates from the Dismantling Study and applying the logic described below, we recommend the use of modified net salvage rates for most generation facilities or units, which we believe accounts for the possibility of interim retirements and additions that may lengthen the unit's life in the future.

...

Overall, costs to dismantle plants have increased since the prior study primarily due to a decrease in scrap prices, refining the wind estimation process, and general inflation of skilled labor costs.

The Department reviewed the Company's requested changes in net salvage rates and noted that these changes are supported by the TLG Dismantling Study and are relatively consistent with approvals in previous filings. Thus, the Department considers the Company's proposed net salvage rates to be reasonable and recommends that the Commission approve Xcel's proposed changes in net salvage rates, except as noted for Wind2Battery above.

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

Xcel plans to place four new wind farms into service during 2020 and 2021. In its Petition, the Company requested (1) an initial remaining life of 25 years, set as of the in-service dates and (2) net salvage rates²⁰ of negative 10.5 percent for each of the following wind farms:

<u>Wind Farm Name</u>	<u>Location</u>	<u>Estimated In-Service Date</u>
Blazing Star II	Lincoln County, MN	December 2020
Crowned Ridge	Codington County, SD	November 2020
Freeborn	Southern MN and Northern IA	March 2021
Dakota Range	Codington and Grant County, SD	December 2021

The Company noted 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 Blazing Star I, Lake Benton, and Foxtail wind facilities. In addition, the 25-year remaining life requested aligns with the wind turbine manufacturer expectations.

¹⁹ Petition, page 12.

²⁰ 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.

Table 2 outlines how the Company’s proposals for the initial remaining life and estimated in-service dates for the four new wind farms will increase annual depreciation expense. The \$2.4 million of expense in 2020 represents a partial year of depreciation, and the \$40.2 million represents a full year of depreciation on the two 2020 in-serviced wind farms and partial year on those in-serviced during 2021.²¹

Table 2: Xcel’s Proposed In-Service Dates of New Wind Farms and the Impact on Annual Depreciation Expense²²

Asset	Estimated In-Service Date	Estimated Increase in Annual Depreciation Expense in Dollars \$	
		Year 2020	Year 2021
Crowned Ridge	November 2020	\$1.8 million	\$14.1 million
Blazing Star II	December 2020	\$0.6 million	\$13.9 million
Freeborn	March 2021	--	\$11.5 million
Dakota Range	December 2021	--	\$0.7 million
Total Increase		<u>\$2.4 million</u>	<u>\$40.2 million</u>

On page 13 of its Petition, Xcel stated that,

The wind farms which are anticipated to go in-service in 2020-2021 (Blazing Star II, Crowned Ridge, Freeborn, and Dakota Range) were not included in the Dismantling Study because the projects are still under construction. The Company used a simple average of the [proposed] net salvage percentages from the eight farms included in the Dismantling Study.

As shown in Table 3 below, the simple average of the proposed net salvage percentages for Xcel’s eight other wind facilities is negative 10.5 percent.²³

²¹ Petition, page 8.

²² Table data for 2020 and 2021 depreciation expense retrieved from the Petition’s Table 1 at page 9.

²³ Department Table 3 is a reproduction of Xcel’s Table 3 in its Petition at page 13.

Table 3: Xcel's Average Net Salvage Percent Calculation

Wind Plant	Location	Proposed Net Salvage Percentage
Blazing Star I	Minnesota	-11.6%
Border	North Dakota	-9.5%
Courtenay	North Dakota	-10.4%
Foxtail	North Dakota	-9.1%
Grand Meadow	Minnesota	-12.5%
Lake Benton II	Minnesota	-10.8%
Nobles	Minnesota	-8.5%
Pleasant Valley	Minnesota	-11.7%
Average		-10.5%

The proposed net salvage rate of negative 10.5 percent proposed for the new wind farms is 2 percentage points higher than the net salvage rate of 8.5 percent proposed for Blazing Star I, Foxtail, and Lake Benton II approved in the Company's 2019 annual review of remaining lives. Xcel stated that, "costs to dismantle plants have increased since the prior study primarily due to a decrease in scrap prices, refining the wind estimation process, and general inflation of skilled labor costs."²⁴

In the time that has passed since Xcel filed its Petition, Crowned Ridge and Blazing Star II were estimated to be in service by the end of 2020. Freeborn was estimated to be in service by March 2021. The Department requests that Xcel provide, in its reply comments, an update on the in-service date of each wind facility: Blazing Star II, Crowned Ridge, Dakota Range, and Freeborn.

The Company's next required comprehensive dismantling study on all electric generating plants will include the four newly in-serviced wind farms, and the results of that study will be submitted in Xcel's 2025 Annual Review of Remaining Lives. Submission of the study will provide an opportunity in the future to revisit the appropriateness of the net salvage rate for the Blazing Star II, Crowned Ridge, Freeborn, and Dakota Range wind farms.

For each of the four new wind farms, the Department concludes that the proposed 25 year remaining life is reasonable 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 10.5 percent is reasonable at this time, due to its alignment with the net salvage rates previously approved and currently proposed for the Company's other wind farms. The salvage rates for these new wind farms will continue to be reviewed by the Department in future 5-year comprehensive dismantling studies on the Company's electric generating units.

²⁴ Petition, page 12.

G. INITIAL REMAINING LIVES AND SALVAGE RATES FOR COMMUNITY WIND NORTH, JEFFERS WIND, AND MOWER WIND

The Community Wind North (CWN) and Jeffers Wind project acquisitions were approved in Docket No. E002/M-18-777. In its December 3, 2019 Order, the Commission denied Xcel's request to recover the cost of these projects through the Company's Fuel Clause Rider, however it did authorize Xcel to seek recovery in its next rate case.²⁵ The Commission also ordered Xcel to file the final journal entries used to record the transaction within 60 days of completing the transaction.²⁶

The purchase of Mower Wind was approved in Docket No. E002/M-19-568. In its November 5, 2020 Order, the Commission authorized recovery of this project through the RES Rider and required Xcel to file final journal entries within 60 days of completing the transaction.²⁷

In its Petition, Xcel requested that the Commission approve the remaining life of 25 years²⁸ and a net salvage rate of 10.5 percent for all three wind farms. In Attachment A of its Petition, the Company stated in a footnote that the estimated acquisition dates of the three wind projects are October 2020 for CWN, August 2020 for Jeffers Wind, and December 2020 for Mower Wind. Journal entry compliances have yet to be filed in either of the above approving dockets. The Department requests that Xcel provide, in its reply comments, an update on the anticipated purchase/in-service dates for CWN, Jeffers Wind, and Mower Wind. For additional context, the Department also requests that the Company provide estimated (or actual if available) total project cost for each of the three wind farms as well.

Finally, the impacts on depreciation expense from CWN and Jeffers Wind were reported in the Company's previous remaining lives filing;²⁹ however, the same information has not been provided for Mower Wind, due to the timing of this instant docket and Mower Wind's approving docket. The Department requests that Xcel provide in its reply comments the impact of Mower Wind on depreciation rates for the year 2021.³⁰

H. UPDATE ON PLANT REMOVAL COSTS

The Commission's Order in Docket No. E, G002/D-19-161 required Xcel to "continue to provide in future depreciation filings updates on removal costs for the Minnesota Valley Plant, Key City Plant, Granite City Plant, and Black Dog Units 3 and 4, including the impact on depreciation

²⁵ Ordering Point No. 4.

²⁶ Ordering Point No. 5.

²⁷ Ordering Points No. 4 and No. 6, respectively.

²⁸ The remaining life of 25 years is proposed as of the estimated acquisition dates.

²⁹ Docket No. E, G002/D-19-161, Department *Comments*, filed April 18, 2019, page 12, Table 5.

³⁰ The requested information here is the same as was provided for Blazing Star II, Crowned Ridge, Freeborn, and Dakota Range in Table 2 above.

reserves and a final true-up when the retirement/removal is completed.” Xcel provided the required updates in its Petition.³¹

1. *Black Dog Units 3 and 4*

The Company provided an update on removal activity at Black Dog Units 3 and 4 on pages 15 - 16 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 late 2019, Xcel contracted with TLG to perform a comprehensive dismantling study on all steam, hydro, and other production electric generating plants. In Table 4 in the Company’s Petition, Xcel provided 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 4 of the Petition shows several significant variances between the Company’s and TLG’s estimates, with Xcel’s estimate higher by approximately \$11.1 million. This difference is addressed specifically in Section G.3. below.

As of January 1, 2020, Xcel has incurred \$39 million in overall removal costs, taking into account scrap credit, and has completed 55 percent of its planned removal processes.³² With the Company’s current proposal to recognize two years of passage of time for the remaining lives of its production plants, it would be similarly helpful to have an update on the percentage of completion of removal as of January 1, 2021. The Department requests that Xcel provide, in its reply comments, an update on removal costs incurred for Black Dog Units 3 and 4 as of the beginning of 2021. The Department recognizes that it is still early in the financial year-end closing season, so it is understood that the update may be estimated in some manner. The update should include a discussion on the nature of any such estimates.

2. *Minnesota Valley*

Xcel provided an update on removal costs for Minnesota Valley on page 16 - 17 of its Petition. In Table 5 in the Company’s Petition, Xcel provided 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 5 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 TLG, both on an individual line item basis and for the overall removal cost; Xcel’s total removal estimate, including scrap, is \$10.3 million less than TLG’s. This difference is addressed specifically in Section G.3. below.

³¹ Petition, pages 14-19 and Attachment H.

³² Petition, Attachment H, page 1.

As of January 1, 2020, Xcel has incurred \$4.6 million in overall removal costs, taking into account the scrap credit, and has completed 28 percent of its overall planned removal processes. The total estimated removal costs of \$16.4 million through 2022,³³ an increase of \$0.9 million over the estimate in Xcel's previous annual review.³⁴

As requested for Black Dog Units 3 and 4 above, The Department requests that Xcel provide, in its reply comments, an update on removal costs incurred for Minnesota Valley as of the beginning of 2021. The Department recognizes that it is still early in the financial year-end closing season, so it is understood that the update may be estimated to a degree. The update should include a discussion on the nature of any such estimates.

3. Reallocation of Reserve from Minnesota Valley to Black Dog

On page 18 of its Petition, Xcel noted that the differences in estimates of removal between Xcel and TLG for the Black Dog and Minnesota Valley remediations, \$11.1 million and (\$10.3 million) respectively, nearly offset. Specifically, the Company stated,

By reallocating \$10.3 million of reserve from Minnesota Valley to Black Dog, this will provide transparency for parties going forward to see how the Company is managing to the individual site budgets and ensure more accurate reporting of cost savings or overruns. This reallocation does not change expense charged to or revenues collected from customers. It simply moves the reserve from one project to the other in order to best align with the work to be performed. The remaining \$0.8 million reallocation will bring the total Black Dog removal reserve (including the remaining coal yard costs to amortize) to align with the \$31.5 million budgeted removal.

Schedule B, page 12 shows the breakdown of amounts reallocated between the Steam Production plants; \$10.3 million from the Minnesota Valley accounts are transferred to Black Dog, and the remaining \$0.8 million is reallocated relatively proportionally from the six remaining Steam plants.

Reallocation of accumulated reserve balances within a plant function (production, transmission, distribution, or general) is a tool sometimes used in utility regulation to avoid charging and/or refunding ratepayers for the depreciation expense collected for each individual production asset. In this instance, Xcel has under-recovered removal costs for Black Dog Units 3 and 4, but at the same time has over-recovered removal costs for the Minnesota Valley plant. Rather than issuing a refund for one plant and surcharging for another, accumulated depreciation/reserve amounts can be reallocated, or transferred, within the production plant function from

³³ Petition, Attachment H, page 2.

³⁴ Docket No. E, G002-D-19-161, Department Comments filed April 18, 2019, Attachment 9, page 2 of 2.

Minnesota Valley to Black Dog, to better align rate recovery with actual and updated estimated costs.

While reallocation of accumulated reserve balances is administratively easier than individual production plant true ups, proposals to do so should be evaluated on a case by case basis, as they can obscure discrepancies between budgeted and actual removal costs. Since Xcel is required to report annually on the cost and progress of dismantling its Minnesota Valley plant and Black Dog Units 3 and 4, the Department concludes that enough transparency exists to reasonably track the budgeted versus actual removal costs. The Department appreciates the discussion provided by Xcel and concludes that its reallocation proposal between Minnesota Valley and Black Dog appears reasonable.

4. *Key City and Granite City*

Xcel provided an update on removal costs for the Key City and Granite City plants on pages 18 and 19 of its Petition. The Company stated that it maintained the Key City facility in a dormant state to support continued operations of the Granite City facility until Granite City was retired in mid-2019. Following the retirement of Granite City, Xcel disconnected both Key City and Granite City from the grid. Regarding the estimated costs for removal, the Company stated,³⁵

The Company is not far enough along in the process of plant demolition to have detailed estimates available for comparison. Instead, the Company has had its engineers review the line item detail from the Dismantling Study's Table 5.1. At present, the Company does not believe any of the line items are unrealistic. Any decommissioning process will present unique and unexpected challenges. Additionally, the scrap and contract labor markets, which are impacted by macro-economic events no company or consultant can perfectly predict, will swing cost estimates. With those considerations in mind, the Company believes the Key City and Granite City cost estimates presented by TLG in the Dismantling Study are reasonable, and the Company has no variances to address at this time.

In the dismantling study, TLG estimated the removal costs for Key City to be \$4,530,347³⁶ and \$4,885,143 for Granite City³⁷ in 2019 dollars. Xcel stated that, "In total, the Company does not believe it has reason to expect a deficit during the dismantling of the plants." The Department appreciates this update regarding the removal costs of these two plants.

³⁵ Petition, page 19.

³⁶ Petition, Attachment J, page 65.

³⁷ Petition, Attachment J, page 61.

III. DEPARTMENT CONCLUSIONS AND RECOMMENDATIONS

Based on its review, the Department requests that Xcel address the following in its reply comments:

- an explanation of, and calculations showing, how the Company incorporated the decrease in 2019 production depreciation expense into its 2019 Capital True-Up Report calculation. Xcel's discussion should provide additional explanation if 2019 actual depreciation expense differed from approved rates by more than \$1 million;
- reference cites to the Company's initial rate case Direct Testimony requesting additional cost recovery for its Wind2Battery system, from a total of \$3.5 million to \$4.1 million, and the subsequent Ordering Point(s) that allowed such recovery;
- the initial contract operating term with Minwind Energy for the Wind2Battery system. If the term was different from the 15-year useful life of the battery, the Company should explain why. Additionally, Xcel should explain whether a cancellation clause existed in the contract in order to protect against early obsolescence of the pilot program, and if not, why not;
- why it appears that the Company did not file any discussion regarding the potential for removal costs for the Wind2Battery System between initial representations from the manufacturer in 2011 and the sale of the Minwind Energy wind farm in 2019. The Wind2Battery System was not included in its 5-year dismantling study filed in 2015;
- its plan to file information to the Commission regarding the results of the Wind2Battery research project and any revenues/income from the project not previously disclosed, including which docket(s) it will be filed in and on what timeline. If the Company has already filed this information, the explanation should include specific cites to docket numbers and filing dates;
- an update on the in-service date of each wind facility: Blazing Star II, Crowned Ridge, Dakota Range, and Freeborn;
- an update on the anticipated purchase/in-service dates for Community Wind North, Jeffers Wind, and Mower Wind. The update should also include estimated (or actual if available) total project cost for each of the three wind farms;
- the impact of Mower Wind on depreciation rates for the year 2021;

- an update on removal costs for Black Dog Units 3 and 4 and Minnesota Valley as of the beginning of 2021. The updates may be estimated for part of the year, but the nature of the estimate should be explained;

Additionally, the Department recommends that the Commission take the following actions:

- approve a two-year passage of time adjustment for all natural gas and electric production and gas storage facilities, except for the Luverne Wind2Battery System and the Wescott Gas Storage facility;
- approve the proposed increase in the remaining life of certain components of the Wescott Gas Storage facility to 12 years;
- approve Xcel's proposed changes in net salvage rates, except as noted for the Wind2Battery System;
- approve the Company's proposed initial remaining lives of 25 years and net salvage rates of 10.5 percent for the Blazing Star II, Crowned Ridge, Freeborn, and Dakota Range wind farms, as of the actual in-service dates for each facility;
- approve Xcel's proposal to reallocate accumulated production reserve balances, mainly from the Minnesota Valley plant, to Black Dog plant for dismantling costs;
- 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, until retirement/removal is complete;

- 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;

The Department will withhold its recommendation on whether the Company's reserve reallocation proposal for the Wind2Battery removal costs is reasonable until after reviewing Xcel's reply comments. The Department will also provide updated and additional recommendations regarding the remaining outstanding requests after reviewing Xcel's reply comments.

Finally, 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

**PUBLIC DOCUMENT –
NOT PUBLIC DATA HAS BEEN EXCISED**

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

Xcel Energy Information Request No. 3
Docket No.: G002/D-19-723
Response To: Office of the Attorney General
Requestor: Shoua Lee
Date Received: September 25, 2020

Question:

Reference: Petition at 6 – 8; Luverne Wind2Battery System.

Has the Company ever completed a dismantling study on the battery system?

If yes, provide all the studies and explain why the Company did not start charging removal costs in its depreciation for the battery system.

If no, explain why the Company did not conduct a dismantling study.

Response:

Due to the highly specialized nature of this battery, the materials used to construct, and the relatively minimal investment, as compared to other investments in production plants, a dismantling study has not been performed. Dismantling costs for the pilot were presented as soon as practical and available to the Company.

When this project was being selected, the Company worked with NGK Insulators, Ltd. (NGK), the battery manufacturer, to understand what disposal options could look like at the end of life. A comprehensive report on the battery project was issued as part of the Renewable Development Fund in December 2011.¹ The report stated, **[PROTECTED DATA BEGINS...**

...PROTECTED DATA ENDS]

Due to the representations received from the manufacturer in 2008-2011, a zero percent net salvage rate was applied as we believed it was a conservative approach to the uncertainty represented in dismantling this new type of asset. Battery technology

¹ This Report was included as Attachment B to the Company's 2011 Renewable Energy Standard Rider & 2010 RES Tracker Report Petition filed on October 5, 2010 in Docket No. E002/M-10-1066.

**PUBLIC DOCUMENT –
NOT PUBLIC DATA HAS BEEN EXCISED**

has evolved rapidly in the decade since the asset was placed in service and the industry anticipated that recycling options would keep pace with new innovations.

We have provided the detail of the \$5.6 million estimate referenced in the Petition as OAG-003 Attachment A. This estimate was based on March 2020 information from NGK, who has been exploring recycling options for more than a year trying to find a capable battery recycling partner willing to dispose of that type of battery. All six companies that they have contacted have declined, stating that the industry does not currently have a solution for disposing these types of batteries in North America. They have asked their potential battery recycling partners to keep them updated on any new developments that would allow them to recycle this material in the future.

A portion of this response is marked as Not Public information pursuant to Minnesota Statute § 13.37, subd, 1(b). This response includes information designated as Trade Secret. It derives independent economic value, actual or potential, from not being generally known to, and not being readily ascertainable by proper means by, other persons who can obtain economic value from its disclosure or use.

Preparer:	Jake Gundry	Courtney Young
Title:	Plant Director	Principal Financial Consultant
Department:	Xcel Energy, Energy Supply	Capital Asset Accounting
Telephone:	612-437-7504	612-330-5897
Date:	October 7, 2020	

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
Comments**

Docket No. E, G002/D-19-723

Dated this 16th day of February 2021

/s/Sharon Ferguson

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