

STATE OF MINNESOTA
OFFICE OF ADMINISTRATIVE HEARINGS
FOR THE PUBLIC UTILITIES COMMISSION

In the Matter of the Application of Northern States Power Company, d/b/a Xcel Energy, for Authority to Increase Rates for Natural Gas Service in Minnesota

**FINDINGS OF FACT,
CONCLUSIONS OF LAW,
AND RECOMMENDATION TO
APPROVE SETTLEMENT**

This matter came before Administrative Law Judge Suzanne Todnem of the Minnesota Office of Administrative Hearings (OAH) pursuant to a Notice of and Order for Hearing issued by the Minnesota Public Utilities Commission on December 22, 2023.

Elizabeth M. Brama and Valerie T. Herring, Taft Stettinius & Hollister LLP, Eric F. Swanson, Winthrop & Weinstine, P.A., Ian M. Dobson, Michael W. Kaphing, and Lauren Steinhaeuser, Xcel Energy Services Inc., appeared on behalf of the Applicant, Northern States Power Company d/b/a Xcel Energy (Xcel Energy or the Company).

Richard E. Dornfeld, Gregory R. Merz, Stephen D. Melchionne, and Katherine N. Arnold, Assistant Attorneys General, appeared on behalf of the Department of Commerce, Division of Energy Resources (Department or DOC).

Katherine M. Hinderlie, Peter G. Scholtz, Travis C. Murray, and Joey D. Cherney, Assistant Attorneys General, appeared on behalf of the Office of the Attorney General, Residential Utilities Division (OAG).

Olivia J. Carroll, Brian C. Edstrom, and Brandon P. Crawford appeared on behalf of the Citizens Utility Board of Minnesota (CUB).

Kevin Pranis, Market Manager, appeared on behalf of the Laborers' District Council of Minnesota and North Dakota, and the International Union of Operating Engineers Local 49 (LIUNA and Local 49).

Joseph L. Sathe and Joseph P. Weir, Kennedy & Graven, Chartered, appeared on behalf of the Suburban Rate Authority (SRA).

Jason Bonnett, Jorge R. Alonso, Ashley E. Marcus, and Robert Manning appeared on behalf of the Minnesota Public Utilities Commission (Commission) Staff.

The parties in this proceeding are the Company, the Department, the OAG, CUB, SRA, and LIUNA and Local 49 (collectively, the Parties).

STATEMENT OF THE ISSUES

1. Is the test year revenue increase sought by the Company reasonable or will it result in unreasonable and excessive earnings by the Company?
2. Is the rate design proposed by the Company reasonable?
3. Are the Company's proposed capital structure and return on equity reasonable?
4. Whether the base cost of gas proposed in Docket No. G002/MR-23-412 needs to be updated.
5. Reasons for significant changes of the following costs since the last rate case:
 - (a) Production Expense – 40.01 percent increase.
 - (b) Transmission Expense – 74.25 percent decrease.
 - (c) Customer Service Expense – 49.56 percent increase.
 - (d) Selling Expense – 47.05 percent increase.
 - (e) General & Administrative Expense – 33.97 percent increase.
6. Whether the proposed top-ten executive compensation is appropriate.

FINDINGS OF FACT

I. The Parties

1. Northern States Power Company, a Minnesota corporation, is a wholly owned subsidiary of Xcel Energy Inc., a publicly traded company.¹
2. The Department is a state agency charged by the legislature with enforcing Minnesota Statutes chapters 216A, 216B, and 237, and represents the interests of all ratepayers in related proceedings.²
3. The OAG represents the interests of residential and small business utility consumers through participation in matters before the Commission involving utility rates and adequacy of utility services.³

¹ See generally Notice of Change in Rates Interim Rate Petition (eDocket No. 202311-200097-01).

² Minn. Stat. § 216A.07, subds. 2–4 (2024); Minn. R. 7829.0800, subp. 3 (2023).

³ Minn. Stat. § 8.33, subd. 2 (2024).

4. CUB is a 501(c)(3) nonprofit advocate for Minnesota's residential utility consumers.⁴

5. The SRA is a municipal joint powers association. Its members are municipalities in the suburban Twin Cities area, some of which receive natural gas service from Xcel Energy. The SRA acts on behalf of its members and their residents and businesses.⁵

6. LIUNA and Local 49 are democratic labor organizations that represent more than 25,000 construction workers and public employees in Minnesota.⁶

II. Procedural Background

7. The Company initiated this proceeding on November 1, 2023, seeking authority to raise its retail natural gas rates to increase its gross revenues by \$59.03 million, or 9.6 percent, annually.⁷

8. The Company's initial case filing included testimony, as well as supporting attachments, informational requirements, and workpapers.⁸

9. The Commission issued a Notice of Comment Period on Completeness and Procedures on November 2, 2023.⁹

10. The Department and the OAG filed comments on November 13, 2023.¹⁰

11. The Company filed its reply on November 20, 2023.¹¹

12. The Commission issued a Notice of and Order for Hearing on December 22, 2023, which, among other things, referred the case to the OAH for contested case proceedings on the six issues listed at the beginning of this report.¹²

13. On December 22, 2023, the Commission issued two additional orders: the first of these accepted the Company's rate case filing as substantially complete,

⁴ Petition to Intervene of the Citizens Utility Board of Minnesota (Nov. 17, 2023) (eDocket No. 202311-200575-01).

⁵ Petition to Intervene of the Suburban Rate Authority (Jan. 23, 2024) (eDocket No. 20241-202571-01).

⁶ Petition for Intervention by the Laborers' District Council of Minnesota and North Dakota and International Union of Operating Engineers Local 49 (Mar. 19, 2023) (eDocket No. 20243-204488-01).

⁷ Notice of and Order for Hearing at 1 (Dec. 22, 2023) (eDocket No. 202312-201503-01).

⁸ See eDocket Nos. 202311-200097-01, 202311-200097-05, 202311-200097-06, 202311-200097-08, 202311-200098-01, 202311-200098-05, 202311-200098-09, 202311-200098-10, 202311-200099-04, 202311-200099-07, and 202311-200099-08.

⁹ Notice of Comment Period on Completeness and Procedures (Nov. 2, 2023) (eDocket No. 202311-200204-01).

¹⁰ Comments of the Minnesota Department of Commerce, Division of Energy Resources (Nov. 13, 2023) (eDocket No. 202311-200431-01); Comments of the Office of the Attorney General—Residential Utilities Division (Nov. 13, 2023) (eDocket No. 202311-200440-01).

¹¹ Reply to November 13, 2023, Department of Commerce Comments and the Office of the Attorney General Comments (Nov. 20, 2023) (eDocket No. 202311-200609-01).

¹² Notice of and Order for Hearing (Dec. 22, 2023) (eDocket No. 202312-201503-01).

suspended the Company's proposed rates, and extended the timeline under which the Commission would issue a decision on final rates. The second order established interim rates that could be charged by the company in advance of that determination.¹³

14. A prehearing status and scheduling conference was held on January 22, 2024, and the Administrative Law Judge issued the First Prehearing Order on January 26, 2024. The First Prehearing Order set forth the timeline and process for the proceeding.¹⁴

15. On November 17, 2023, CUB petitioned to intervene.¹⁵

16. On January 23, 2024, SRA petitioned to intervene.¹⁶

17. On March 20, 2024, LIUNA and Local 49 petitioned to intervene.¹⁷

18. Each petition for intervention was granted.¹⁸

19. Public hearings were held within Xcel's service territory in Minnesota, during late April and early May of 2024. Hearings were held in: Big Lake on April 30, 2024; in St. Paul on May 1, 2024; in Rosemount on May 2, 2024; in Blaine on May 7, 2024; in Woodbury on May 8, 2024; and in Red Wing on May 9, 2024.¹⁹

20. Two virtual public hearings were held on May 1 and May 8, 2024, using WebEx technology. Members of the public were able to join the virtual public hearing via an internet or telephone connection.²⁰

21. Written comments were received from members of the public through July 19, 2024.²¹

22. On May 23, 2024, the Administrative Law Judge issued a Second Prehearing Order that modified the date for mediation to May 24, 2024, and extended the deadlines for filing Rebuttal Testimony and Surrebuttal Testimony to May 29, 2024, and June 26, 2024, respectively.²²

¹³ Order Accepting Filing and Suspending Rates (Dec. 22, 2023) (eDocket No. 202312-201501-01); Order Setting Interim Rates (Dec. 22, 2023) (eDocket No. 202312-201502-01).

¹⁴ First Prehearing Order (Jan. 26, 2024) (eDocket No. 20221-181810-01).

¹⁵ Petition to Intervene of the Citizens Utility Board of Minnesota (Nov. 17, 2023) (eDocket No. 202311-200575-01).

¹⁶ Petition to Intervene of the Suburban Rate Authority (Jan. 23, 2024) (eDocket No. 20241-202571-01).

¹⁷ Petition to Intervene of LIUNA and Local 49 (Mar. 20, 2024) (eDocket No. 20243-204488-01).

¹⁸ First Prehearing Order (Jan. 26, 2024) (eDocket No. 20241-202703-01) (granting CUB intervention); Order Granting Unopposed Intervention Petition (Feb. 8, 2024) (eDocket No. 20242-203209-01) (granting SRA intervention); Order Granting Unopposed Intervention Petition (Apr. 16, 2024) (eDocket No. 20244-205464-01) (granting LIUNA and Local 49 intervention).

¹⁹ See generally Notice of Approval of Public Hearing Customer Notice at 3 (eDocket No. 20242-203951-01).

²⁰ *Id.*

²¹ *Id.*

²² Second Prehearing Order (May 23, 2024) (eDocket No. 20245-207067-01).

23. On May 24, 2024, the Parties engaged in formal mediation conducted by Administrative Law Judge Jessica A. Palmer-Denig of the OAH. Through that mediation and subsequent discussions, the Parties resolved all disputed issues in this proceeding. As of the date of the mediation session, the evidentiary hearing in this matter was scheduled to begin on July 10, 2024, and continue through July 12, 2024.²³

24. On May 29, 2024, Xcel Energy, the Department, and the OAG filed Rebuttal Testimony in this proceeding.²⁴

25. On June 7, 2024, the parties jointly notified the Administrative Law Judge that they had, in principle, reached a comprehensive and joint settlement of the matters in dispute and requested a prehearing conference to discuss how best to present the accord to the Commission. The Judge scheduled a prehearing conference for June 13, 2024.²⁵

26. On June 17, 2024, the Administrative Law Judge issued a Third Prehearing Order, in which she vacated deadlines for surrebuttal testimony, draft issue matrices, and initial briefs, and cancelled both a prehearing status conference and the evidentiary hearing. Deadlines were retained from the earlier scheduling order for submission of proposed findings of fact, issuance of the Administrative Law Judge's Report, and filing of exceptions to the Report.²⁶

27. The Parties set forth the terms of their agreement in a Comprehensive and Unanimous Settlement Agreement (the Settlement) filed on June 26, 2024, and attached hereto as Appendix A.²⁷

28. On August 29, 2024, the Parties jointly filed a set of Proposed Findings of Fact, Conclusions of Law, and Recommendation to Approve the Settlement.²⁸

29. When all parties to a utility rate case reach a settlement, the administrative law judge must present the settlement to the Commission for its review and consideration.²⁹ Accordingly, Judge Todnem cancelled the evidentiary hearing, excused

²³ Second Prehearing Order, at 2 (May 23, 2024) (eDocket No. 20246-207611-01).

²⁴ Xcel Energy Rebuttal Testimony (May 29, 2024) (eDocket Nos. 20245-207188-02, 20245-207188-03, 20245-207188-04, 20245-207188-05, 20245-207188-06, 20245-207188-07, 20245-207188-08, 20245-207188-09, 20245-207188-10, 20245-207189-01, 20245-207189-02, 20245-207189-03, 20245-207189-04, 20245-207189-05, 20245-207189-06, 20245-207189-07, 20245-207189-08, 20245-207189-09, 20245-207189-10); DOC Rebuttal Testimony (May 29, 2024) (eDocket Nos. 20245-207186-01, 20245-207186-02, 20245-207186-03); OAG Rebuttal Testimony (May 29, 2024) (eDocket No. 20245-207192-01).

²⁵ Order for Prehearing Conference (June 11, 2024) (eDocket No. 20246-207589-01); Amended Order for Prehearing Conference (June 12, 2024) (eDocket No. 20246-207611-01).

²⁶ Third Prehearing Order (June 17, 2024) (eDocket No. 20246-207760-01).

²⁷ Comprehensive and Unanimous Settlement Agreement (June 26, 2024) (eDocket No. 20246-207989-01).

²⁸ Proposed Findings of Fact, Conclusions of Law, and Recommendation to Accept Settlement (eDocket No. 20248-209873-02).

²⁹ Minn. Stat. § 216B.16, subd. 1a(b) (2024).

the Parties from filing additional pleadings, and now refers this matter back to the Commission with her independent recommendation to approve the Parties' Settlement.

III. Overview of the Company's Application to Increase Rates

30. The Company's natural gas business serves approximately 491,000 customers in Minnesota. The Company operates facilities in 33 of the 87 counties within Minnesota. It provides natural gas service to residential, commercial, and industrial customers, as well as to gas-fired electric generation facilities.³⁰

31. The Company initiated this proceeding on November 1, 2023, seeking authority to raise its retail natural gas rates to increase its gross revenues by \$59.03 million, or 9.6 percent, annually, based upon a test year of calendar year 2024.³¹

32. The Company also proposed to move \$23.04 million, currently being recovered in riders, into base rates.³²

33. On January 1, 2024, the Company implemented an interim rate increase as proposed, resulting in an overall interim rate increase of \$51.2 million or 8.5 percent.³³

34. The Company stated that:

exclusive of cost recovery through the [Gas Utility Infrastructure Cost] GUIC Rider, the Company's current base rates reflect the cost of providing service to customers in 2022. This proceeding presents 2024 updates to our cost of service to incorporate changes in capital additions and operating expenses, with capital investments serving as the main driver of this filing.³⁴

35. The Company's application proposed to increase rates for every customer class, as follows:³⁵

Customer Class	(in millions)		
	Present Revenues	Proposed Revenue	Percent Change
Residential	\$364,900	\$402,667	10.3%
Commercial	\$179,310	\$194,167	8.3%
Demand	\$19,847	\$21,382	7.7%
Interruptible	\$37,592	\$40,111	6.7%
Transport	\$7,374	\$9,459	28.3%

³⁰ Ex. Xcel-8 at 9 (Liberkowski Direct).

³¹ Notice of and Order for Hearing at 1 (Dec. 22, 2023) (eDocket No. 202312-201503-01).

³² Ex. Xcel-8 at 2-3 (Liberkowski Direct) (eDocket No. 202311-200097-02).

³³ Order Setting Interim Rates at 2 (Dec. 22, 2023) (eDocket No. 202312-201502-01).

³⁴ Ex. Xcel-8 at 4 (Liberkowski Direct) (eDocket No. 202311-200097-02).

³⁵ Ex. Xcel-43 at 7 (Terwilliger Direct) (eDocket No. 202311-200099-06).

Generation	\$8,783	\$8,889	1.2%
Other Revenues		\$157	
Total Company	\$617,806	\$676,832	9.6%

36. The Company issues each customer a monthly bill that includes both a fixed monthly charge, called the Customer Charge, and a charge for each unit of gas (therm) consumed that month, called the Distribution Charge. The Company proposed increases to the Customer Charge for some of the customer classes, as follows:³⁶

Rate Class	Current Monthly Customer Charge	Proposed Monthly Customer Charge
Residential	\$9.00	\$11.00
Small Commercial Firm	\$20.00	\$30.00
Large Commercial Firm	\$50.00	\$50.00
Small Demand Billed	\$175.00	\$175.00
Large Demand Billed	\$275.00	\$275.00
Small Interruptible	\$150.00	\$170.00
Medium Interruptible	\$300.00	\$300.00
Large Interruptible	\$450.00	\$450.00
Large Firm Transportation	\$300.00	\$300.00
Small Interruptible Transportation	\$175.00	\$195.00
Medium Interruptible Transportation	\$325.00	\$325.00
Large Interruptible Transportation	\$475.00	\$475.00

37. The chart below shows the Company's average monthly bill by customer class, calculated using its rates as of December 2023, and its proposed final rates:³⁷

Rate Type (usage in therms)	Average monthly usage in therms	Average monthly bill under current rates	Average monthly bill proposed rates
Residential	73	\$67	\$74
Small Commercial	186	\$157	\$173
Large Commercial	1,311	\$968	\$1,059
Small Demand	7,765	\$5,403	\$5,825
Large Demand	17,821	\$11,861	\$12,818
Small Interruptible	6,639	\$3,620	\$3,932
Medium Interruptible	46,065	\$20,958	\$23,163
Large Interruptible	713,546	\$313,983	\$341,268
Large Firm Transportation*	133,497	\$18,990	\$25,702
Small Interruptible Transportation*	6,639	\$1,248	\$1,559

³⁶ Ex. Xcel-43 at Schedule 6 (Terwilliger Direct) (eDocket No. 202311-200099-06).

³⁷ Notice of Approval of Public Hearing Customer Notice (Feb. 29, 2024) (eDocket No. 20242-203951-01).

Medium Interruptible Transportation*	195,706	\$19,406	\$28,774
Large Interruptible Transportation*	2,098,693	\$71,065	\$93,580
* Transportation bills do not include the cost of gas.			

IV. Public Comments

A. Comments Made at Public Hearings

38. Thirty-one members of the public provided oral comments or asked questions at the public hearings in this matter: five commentators in Big Lake; six in St. Paul; one in Rosemount; three in Blaine; five in Woodbury; one in Red Wing; five during the virtual hearing held on May 1, 2024; and five during the virtual hearing held on May 8, 2024.³⁸

39. Several commentators voiced concern about how the proposed rate increase would impact the affordability of gas and electricity service. In particular, retirees on fixed incomes expressed concerns about how they will budget for rising energy costs.³⁹

40. Many customers were interested in understanding more about how the rate increase would operate and impact their monthly bills.⁴⁰

41. Two customers questioned when the new rates, if approved by the Commission, would take effect.⁴¹

42. Several customers asked how the rate increase was determined, and one customer asked why Xcel Energy is proposing a rate increase at a time when natural gas prices are going down.⁴²

43. Another customer questioned the impact of the rate increase on different customer classes.⁴³

44. One customer asked if the costs related to the wildfires in Colorado would be recovered in this rate case.⁴⁴

³⁸ Big Lake Public Hrg. Tr. at 22 (April 30, 2024); St. Paul Public Hrg. Tr. at 20, 26 (May 1, 2024); Virtual Public Hrg. Tr. at 20 (May 1, 2024); Rosemount Public Hrg. Tr. at 19 (May 2, 2024); Woodbury Public Hrg. Tr. at 28 (May 8, 2024); Virtual Public Hrg. Tr. at 18 (May 8, 2024); See generally Redwing Public Hrg. Tr. (May 9, 2024).

³⁹ Big Lake Public Hrg. Tr. at 17, 18, 22 (April 30, 2024); St. Paul Public Hrg. Tr. at 17 (May 1, 2024).

⁴⁰ Big Lake Public Hrg. Tr. at 23 (April 30, 2024).

⁴¹ Big Lake Public Hrg. Tr. at 37 (April 30, 2024); Virtual Public Hrg. Tr. at 29-30, 32, 34-35 (May 8, 2024).

⁴² Woodbury Public Hrg. Tr. at 17 (May 8, 2024).

⁴³ *Id.* at 18.

⁴⁴ Blaine Public Hrg. Tr. at 39 (May 7, 2024).

45. Multiple customers sought clarification about their overall bills, asking specific questions about line items such as affordability and commodity surcharges, the conservation improvement program rider, the pricing event surcharge, and the resource adjustment.⁴⁵

46. Certain customers asked about the decoupling program and some of those expressed their disapproval of the program.⁴⁶

47. A significant portion of the public hearing comments related to concerns over corporate profit and executive compensation and posited that these factors are driving rate increases.⁴⁷

48. Two commentators suggested that shareholders, instead of retail customers, should invest in infrastructure and safety improvements.⁴⁸

49. Another commentator asked whether executive compensation was tied into the rate of return on the Company's stock prices.⁴⁹

50. Many customers expressed a desire to better understand the ratemaking process, with one commentator expressing disapproval of customers subsidizing rate case litigation.⁵⁰

51. One customer asked about the differences between customer classes and how each customer class would be affected by the proposed rate increase.⁵¹

52. Certain customers were concerned about electric smart meters and expressed their disapproval of the smart meters.⁵²

53. While the majority of customers questioned the need for a rate increase, still others asked about the Company's planned infrastructure improvements and safety investments.⁵³

54. One customer asked about the percentage of costs to maintain and protect the Company's gas distribution lines.⁵⁴

⁴⁵ Big Lake Public Hrg. Tr. at 42, 45 (April 30, 2024); St. Paul Public Hrg. Tr. at 26 (May 1, 2024); Virtual Public Hrg. Tr. at 19-20, 43, 45 (May 8, 2024); Woodbury Public Hrg. Tr. at 33 (May 8, 2024); Redwing Public Hrg. Tr. at 23, 26 (May 9, 2024).

⁴⁶ St. Paul Public Hrg. Tr. at 29 (May 1, 2024); Blaine Public Hrg. Tr. at 29, 30-36 (May 7, 2024); Redwing Public Hrg. Tr. at 17 (May 9, 2024).

⁴⁷ Big Lake Public Hrg. Tr. at 19, 22 (April 30, 2024); St. Paul Public Hrg. Tr. at 21, 27, 28 (May 1, 2024); Blaine Public Hrg. Tr. at 21-22 (May 7, 2024); Virtual Public Hrg. Tr. at 25, 27 (May 8, 2024).

⁴⁸ Virtual Public Hrg. Tr. at 20 (May 1, 2024); Rosemount Public Hrg. Tr. at 20 (May 2, 2024).

⁴⁹ Woodbury Public Hrg. Tr. at 20, 23 (May 8, 2024).

⁵⁰ Big Lake Public Hrg. Tr. 23-26 (April 30, 2024); Woodbury Public Hrg. Tr. at 24 (May 8, 2024).

⁵¹ Big Lake Public Hrg. Tr. at 38-39 (April 30, 2024).

⁵² Rosemount Public Hrg. Tr. at 19 (May 2, 2024); Woodbury Public Hrg. Tr. at 33, 36, 38 (May 8, 2024).

⁵³ St. Paul Public Hrg. Tr. at 23 (May 1, 2024).

⁵⁴ Blaine Public Hrg. Tr. at 28-29 (May 7, 2024).

55. Another customer expressed appreciation for the Company and the service it provides.⁵⁵

56. One customer understood the Company's reasoning for its request for rate increases but suggested that the Company seek a smaller increase.⁵⁶

B. Written Comments

57. In addition to comments made at the public hearings, the Commission received approximately 425 written comments regarding the Company's rate increase request, of which almost all opposed the proposed rate increase.⁵⁷

58. The written public comments expressed concern with the proposed rate increase. Concerns expressed by customers who submitted written comments frequently included:

- (a) utility rate increases are too frequent and unnecessary, given the Company's reported revenues and profits;
- (b) shareholders, and not customers, should bear the burden of capital improvements, and the Company should refrain from passing along too much of its costs to retail customers;
- (c) Xcel Energy's rate increase is driven by corporate greed and executive compensation is excessive;
- (d) inflation and other increasing costs are already making it difficult for customers to afford their utility bills;
- (e) the rate increase will impose a significant burden on customers and particularly on customers who are on a fixed income; and
- (f) disapproval of all "extra" line-item surcharges, with specific reference to the Pricing Event Surcharge, Resource Adjustment Fees, and the Decoupling Program.⁵⁸

59. While the majority of the comments disapproved of the Company's proposed rate increase, a few commentators expressed appreciation for the Company's service.⁵⁹

⁵⁵ Big Lake Public Hrg. Tr. at 28 (April 30, 2024).

⁵⁶ Big Lake Public Hrg. Tr. at 30 (April 30, 2024).

⁵⁷ See Appendix B.

⁵⁸ *Id.*

⁵⁹ See Gerald Stiff (eDocket No. 20243-204629-02); Tad B. Larsen (eDocket No. 20244-205052-01); Anita P. Olson (eDocket No. 20244-205161-04); David Rindstad (eDocket No. 20244-205171-04); Mike Sterny (eDocket No. 20244-205171-07); Steve Elkin (eDocket No. 20244-205373-01).

60. Three commentators expressed an understanding of the request for a rate increase and how inflation has increased the cost of doing business.⁶⁰

61. Furthermore, several commentators expressed their disapproval of the use of renewable energy resources and the associated costs with “going green.” They urged the Company to reconsider the retirement of its coal plants and recommended that Xcel Energy utilize additional nuclear power resources.⁶¹

62. Clean Heat Minnesota submitted comments on behalf of 17 self-identified Xcel Energy customers and Minnesotans. The commentators opposed the inclusion of American Gas Association (AGA) dues in the Company’s request for a rate increase. The commentators argue that Minnesota must transition away from fossil fuels and emphasized the need for utility companies to support this transition equitably.⁶²

63. Three other commentators expressed their support for the rate increase so long as the Company continues to retire its fossil fuel resources.⁶³

V. Legal Standards

64. Minn. Stat. §§ 216B.01, 216B.02, and 216B.08 (2024) provide the Commission with general jurisdiction to regulate public utilities in the State of Minnesota. Minn. Stat. § 216B.16 grants the Commission specific jurisdiction to regulate the service rates public utilities charge to their customers.⁶⁴

65. The Commission must set rates that are just and reasonable:

Rates shall not be unreasonably preferential, unreasonably prejudicial, or discriminatory, but shall be sufficient, equitable, and consistent in application to a class of consumers. To the maximum reasonable extent, the commission shall set rates to encourage energy conservation and renewable energy use Any doubt as to reasonableness should be resolved in favor of the consumer.⁶⁵

⁶⁰ See Tyler Johnson (eDocket No. 20243-204572-01); Jerome Fleck (eDocket No. 20244-205049-01); Michael Trossen (eDocket No. 20245-206324-01).

⁶¹ See Mike Gangl (eDocket No. 20243-204629-02); David Enochson (eDocket No. 20243-204660-02); Jerome Fleck (eDocket No. 20244-205049-01); Leo Hoffmann (eDocket No. 20244-205375-01); Linda Demeny (eDocket No. 20244-205933-02); Michael Kosiak (eDocket No. 20245-206668-01); Torry Jeranek (eDocket No. 20245-206743-01).

⁶² See Clean Heat Minnesota (eDocket No. 20245-207273-01).

⁶³ See Tom Gilde (eDocket No. 20244-205703-01); James Beeman (eDocket No. 20244-205703-01); Peter Langr (eDocket No. 20244-206036-01).

⁶⁴ Big Lake Public Hrg. Tr. at 30 (April 30, 2024).

⁶⁵ Minn. Stat. § 216B.03.

66. Minn. Stat. § 216B.16, subd. 6, provides that when determining just and reasonable rates the Commission must consider:

[T]he public need for adequate, efficient, and reasonable service and the need of the public utility for revenue sufficient to enable it to meet the cost of furnishing the service, including adequate provision for depreciation of its utility property used and useful in rendering service to the public, and to earn a fair and reasonable return upon the investment in such property. The Commission must also consider customers' ability to pay as a factor when setting utility rates.⁶⁶

67. When setting rates, the Commission acts in both a quasi-judicial and legislative capacity. In its quasi-judicial function, the Commission makes detailed findings of fact. In its legislative function, the Commission uses its expertise and judgment to resolve issues.⁶⁷

68. The Minnesota Supreme Court described the Commission's role in determining just and reasonable rates in a rate proceeding by stating:

[I]n the exercise of the statutorily imposed duty to determine whether the inclusion of the item generating the claimed cost is appropriate, or whether the ratepayers or the shareholders should sustain the burden generated by the claimed cost, the MPUC acts in both a quasi-judicial and a partially legislative capacity. To state it differently, in evaluating the . . . case the accent is more on the inferences and conclusions to be drawn from the basic facts (i.e., amount of claimed costs) rather than on the reliability of the facts themselves. Thus, *by merely showing that it has incurred, or may hypothetically incur, expenses, the utility does not necessarily meet its burden of demonstrating that it is just and reasonable that the ratepayers bear the costs of those expenses.*⁶⁸

69. The traditional approach for utilities proposing rate increases has been for the utility to select a test year and establish its rate base, revenues, expenses, and a reasonable rate of return to demonstrate that its revenue is insufficient to meet its test year expenses plus afford the Company's shareholders a reasonable return on their investments.⁶⁹

70. From the test year costs, including a reasonable rate of return on rate base, the utility develops its revenue requirement. The utility will conduct a study of the costs of serving each class of customers. The utility proposes how to allocate its revenue requirement among the customer classes, taking into account each class's cost of

⁶⁶ Minn. Stat. § 216B.16, subd. 15 (2024).

⁶⁷ Minn. Stat. § 216A.05, subd. 1 (2024); *Hibbing Taconite Co. v. Minn. Pub. Serv. Comm'n*, 302 N.W.2d 5, 9 (Minn. 1980) (stating "the [commission] has both legislative and quasi-judicial powers"); see also *St. Paul Area Chamber of Comm. v. Minn. Pub. Serv. Comm'n*, 251 N.W.2d 350, 358 (Minn. 1977).

⁶⁸ *In re Petition of N. States Power Co.*, 416 N.W.2d 719, 722–23 (Minn. 1987) (emphasis added).

⁶⁹ Minn. R. 7525.3100, .3500–.4400 (2023).

service, but also considering other goals, such as conservation. The last step is the utility's proposal to design rates in a manner that collects the appropriate revenues from each class.⁷⁰

71. A natural gas utility's revenue requirement consists of costs, net of revenue, that it believes are prudently required to provide service to its Minnesota customers.⁷¹

72. The legislature has assigned the Company the burden of proof to show that its requested rates are just and reasonable.⁷²

73. Specifically, Minn. Stat. § 216B.16, subd. 4, places on the utility "the burden of proving the proposed rate is fair and reasonable, and, as a component of the rate base, that the capital structure debt-equity allocation is fair and just."⁷³

74. In contested case proceedings where the applicable substantive law does not assign a different burden or standard, Minn. R. 1400.7300, subp. 5 (2023) provides that the party proposing that a certain action be taken bears the burden of proving the facts at issue by a preponderance of the evidence.⁷⁴

75. The Company chose a calendar year as its test year: January 1, 2024, through December 31, 2024.⁷⁵ The intervening and agency parties opposed Xcel's originally proposed revenue requirement and proposed modifications to that proposal.⁷⁶

76. Where, as here, the Company files a rate case seeking to modify rates then in force, the Commission may suspend the proposed rates for a period of ten months (or up to 90 additional days) and refer the matter to OAH for a contested case hearing.⁷⁷

77. Minnesota law encourages parties to settle disputes within "contested cases," including ratemaking matters, among themselves.⁷⁸

78. An alternative to contested case proceedings is for the parties to propose a resolution of all disputed issues based upon substantial evidence and which results in just

⁷⁰ See Ex. DOC-1 at 3-13 (Johnson Direct).

⁷¹ See generally Notice of Change in Rates and Interim Rate Petition (Nov. 1, 2023) (eDocket No. 202311-200097-01).

⁷² Minn. Stat. § 216B.03.

⁷³ *In re Pet. of N. States Power Co. for Auth. to Change Its Schedule of Rates for Elec. Serv. in Minn.*, 416 N.W.2d 719, 726 (Minn. 1987).

⁷⁴ See *Application of Peoples Nat. Gas Co., a Div. of UtiliCorp United, Inc.*, 413 N.W.2d 607, 610 (Minn. Ct. App. 1987) ("The first is the revenue requirement for the utility, and includes the need for and the reasonableness of the expenses, and the proper rate of return on capital"); *Matter of Minnesota Power for Auth. to Increase Rates for Elec. Serv. in Minnesota*, A23-0867, 2024 WL 4112927, at *5 (Minn. Ct. App. Sept. 9, 2024) (unpublished) ("A revenue requirement is generally understood to encompass a utility's costs and a rate of return on its rate base").

⁷⁵ Notice of Change in Rates and Interim Rate Petition (Nov. 1, 2023) (eDocket No. 202311-200097-01).

⁷⁶ OAG-RUD Letter (Nov. 13, 2023) (eDocket No. 202311-200440-01); DOC DER Comments (Nov. 13, 2023) (eDocket No. 202311-200431-01); Petition to Intervene – CUB (Nov. 17, 2023) (eDocket No. 202311-200575.01).

⁷⁷ Minn. Stat. § 216B.16, subd. 2(a), (b) (2024).

⁷⁸ Minn. Stat. § 216B.16, subd. 1a(a) (2024).

and reasonable rates.⁷⁹ The Settlement filed by the Parties is a global accord, reaching and resolving every disputed issue in the case.

79. As provided in Minn. Stat. § 216B.16, subd. 1a(b) (2024), if the Commission approves the Settlement, the case is concluded. If the Commission proposes modifications to the Settlement, the Parties have 10 days to either accept or reject the modification. If any party rejects the Commission's modification to the Settlement, a contested case hearing must be completed. The statute provides:

If the applicant and all intervening parties agree to a stipulated settlement of the case or parts of the case, the settlement must be submitted to the commission. The commission shall accept or reject the settlement in its entirety and, at any time until its final order is issued in the case, may require the Office of Administrative Hearings to conduct a contested case hearing. The Commission may accept the settlement on finding that to do so is in the public interest and is supported by substantial evidence. If the commission does not accept the settlement, it may issue an order modifying the settlement subject to the approval of the parties. Each party shall have ten days in which to reject the proposed modification. If no party rejects the proposed modification, the commission's order becomes final. If the commission rejects the settlement, or a party rejects the commission's proposed modification, a contested case hearing must be completed.⁸⁰

VI. The Settlement

80. The Settlement succinctly presents the Parties' positions on each of the matters in dispute and explains the resolution of those issues. It also reflects the parties' communication, collaboration and compromises to achieve a global accord.⁸¹

81. The Administrative Law Judge has reviewed the Settlement and commends the parties for their combined efforts to resolve the complicated matters in dispute.⁸²

82. The Administrative Law Judge finds the Settlement to be comprehensive and each of the disputed issues to be reasonably resolved based upon the record.⁸³

83. The Administrative Law Judge further recommends that the Commission find the Settlement to be in the public interest and supported by substantial evidence in the record. The rates that will result from implementing the Settlement will be just and reasonable.⁸⁴

⁷⁹ Minn. Stat. § 216B.16, subd. 1a(b) (2024).

⁸⁰ *Id.*

⁸¹ See Appendix A.

⁸² *Id.*

⁸³ See *id.*

⁸⁴ *Id.*

84. The Administrative Law Judge recommends that the Commission approve the Settlement and highlights the following ten factors for the Commission's consideration when making its own determination.⁸⁵

85. First, instead of the Company's initially proposed 9.6 percent rate increase, or \$59.03 million revenue deficiency, the Settlement proposes a net increase of 7.5 percent, or \$46.31 million,⁸⁶ reducing the Company's test year revenue deficiency by \$12.72 million. The compromise figure reflects a 21.5 percent reduction from the Company's original proposal.

86. Second, the Settlement proposes to recover the revenue deficiency from each customer class as summarized below:⁸⁷

Class	Present Revenue (\$000)	Settlement Revenue (\$000)	Increase (\$000)	% Increase
Residential	\$364,594	\$387,486	\$22,891	6.28%
Small Commercial Firm	\$46,523	\$50,175	\$3,652	7.85%
Large Commercial Firm	\$132,672	\$144,932	\$12,260	9.24%
Small and Large Commercial Demand Billed	\$19,845	\$21,250	\$1,405	7.08%
Small Interruptible	\$6,849	\$7,387	\$538	7.85%
Medium and Large Interruptible	\$30,726	\$32,892	\$2,166	7.05%
Transportation	\$7,361	\$9,349	\$1,988	27.01%
Generation System	\$1,634	\$1,794	\$159	9.75%
Generation Transportation	\$7,125	\$8,248	\$1,123	15.76%
Other Revenue		\$124	\$124	0.00%
Total	\$617,330	\$663,636	\$46,306	7.50%

87. The parties agreed that the Generation class would be allocated no less than an increase proportional to what would be an 18.40 percent increase based upon the Company's 9.55 percent proposed increase; which is accomplished by the above revenue apportionment. However, it is the Company's position that this leaves a certain portion of costs unrecovered through natural gas retail rates due to the terms of fixed electric generation customer contracts currently in effect. Upon submission of the Company's 2025 fuel clause adjustment (FCA) docket (Docket E002/AA-24-63) filing update, the parties agree to not oppose the Company's recovery of the incremental fuel costs (estimated to be approximately \$1.2 million) for electric generation customers.⁸⁸

⁸⁵ *Id.*

⁸⁶ Settlement, Attachment 1, at 1.

⁸⁷ Settlement at 17-18.

⁸⁸ *Id.* at 18.

88. Third, while the Company proposed increases in the monthly fixed charge for all customer classes, under the Settlement, the monthly fixed charges for each customer class will not change from their current levels.⁸⁹

89. Fourth, the Settlement is informed by, but does not endorse, any single Class Cost of Service Study (CCOSS). Instead, the parties agreed that the Commission does not need to make any specific finding regarding any CCOSS recommendation in the record because the Parties agreed on an appropriate revenue apportionment and fixed monthly charges – the desired outputs of a well-functioning CCOSS.⁹⁰

90. The Parties were mindful that the Commission, in recent ratemaking cases, has preferred to consider multiple CCOSSs rather than to base cost classification and allocation upon a single CCOSS.⁹¹

91. As part of the global accord, the Parties agreed that the Company would prepare a CCOSS in its next natural gas rate case that would incorporate five recommendations made by the Department:

- (a) Use the Premise allocator developed in response to DOC IR 703 to allocate the customer component of distribution mains costs (FERC Account 376);
- (b) Use the Service allocator developed in response to DOC IR 702 to allocate service costs (FERC Account 380);
- (c) Use the class weights developed for DOC IR 706 to allocate costs for the CIP Expenses sub-account of FERC Account 908;
- (d) Use the demand adjustment developed for the Company's response to DOC IR 908 for the Minimum System Study demand adjustment; and
- (e) Directly assign costs to the appropriate customer classes, as found in the Company's response to DOC IR 711 in this proceeding.⁹²

⁸⁹ *Id.* at 18-19.

⁹⁰ *Id.* at 16.

⁹¹ See *In re Appl. of CenterPoint Energy Res. Corp. d/b/a CenterPoint Energy Minn. Gas for Authority to Increase Nat. Gas Rates in Minn.*, MPUC Docket No. G008/GR-15-424, OAH Docket 8-2500-32829; *In re Appl. of Otter Tail Power Co. for Authority to Increase Rates for Elec. Serv. in Minn.*, MPUC Docket No. E017/GR-15-1033, OAH Docket No. 8-2500-33355; *In re Appl. of N. States Power Co., d/b/a Xcel Energy for Authority to Increase Rates for Elec. Serv. in the State of Minn.*, MPUC Docket No. E002/GR-15-826, OAH Docket No. 19-2500-33074; *In re Appl. of Minn. Energy Res. Corp. for Authority to Increase Rates for Nat. Gas Serv. in Minn.*, MPUC Docket No. G011/GR-17-563, OAH Docket No. 8-2500-34864; *In re Appl. of Otter Tail Power Co. for Authority to Increase Rates for Elec. Util. Serv. in Minn.*, MPUC Docket No. E017/GR-20-719, OAH Docket No. 8-2500-37230.

⁹² Settlement at 16.

92. The Parties also agreed that the Company, in its next natural gas rate case, would prepare one CCOSS that uses two-inch plastic mains in the minimum system study as recommended by the SRA. The Parties further agreed that no party is required to support or endorse any CCOSS that incorporates the recommendations made by the Department or SRA and that the parties are free to take any position it chooses regarding the propriety of these methodologies.⁹³

93. Fifth, the Settlement's proposed return on equity (ROE) of 9.60 percent and resulting overall cost of capital of 7.16 percent is reasonable and supported by the record. In Direct Testimony, the Company proposed a capital structure and recommended values for the cost of long-term and short-term debt, and supported a ROE of 10.20 percent, resulting in an overall weighted average cost of capital of 7.48 percent.⁹⁴

94. The Department agreed with the Company's proposed capital structure and recommended values for the cost of long-term and short-term debt (and no party opposed the capital structure or cost of debt), and recommended an ROE of 9.40 percent, resulting in an overall weighted average cost of capital of 7.06 percent. CUB recommended an ROE range of 9.0 percent to 9.4 percent.⁹⁵

95. Sixth, other disputed financial issues are resolved in a transparent, just and reasonable manner. The Department had several financial adjustments that were included in the Settlement which reduced both capital costs and expenses, including but not limited to:

- (a) Test Year Net Plant Beginning Balance;
- (b) Discrete and Routine Reliability;
- (c) Depreciation Expense;
- (d) Operating and Maintenance Expenses;
- (e) Outside Services;
- (f) Long-Term Incentive Compensation Expenses;
- (g) General Allocator Expenses; and,
- (h) Manufactured Gas Expenses.⁹⁶

96. Additionally, the Company withdrew its proposals for: a separate tracker for manufactured gas plant expenses; implementing the Company's proposed participant compensation tracker; continuing the Company's credit card fee tracker; and updating the

⁹³ *Id.* at 16.

⁹⁴ *Id.* at 3.

⁹⁵ *Id.* at 3.

⁹⁶ *Id.* at 4-9.

sales forecast for the test year to actual weather-normalized sales and customer counts under a one-time true-up of sales.⁹⁷

97. The OAG's financial adjustments regarding rate case and board of directors' expenses were included in the accord.⁹⁸

98. Likewise, CUB's financial adjustments included organizational and chamber of commerce dues.⁹⁹

99. Seventh, the Parties agreed to continue the Company's existing Revenue Decoupling Mechanism (RDM) through implementation of final rates in the Company's next natural gas rate case. The Parties agreed that the RDM baseline in 2024 and beyond will be set using the final test year actual weather-normalized sales and customer counts, and final rates set in this proceeding.¹⁰⁰

100. Eighth, the Parties agreed that the Company's tariffs should include two tiers of interruptible service – Tier I and Tier II. The result of the bifurcation is that the Interruptible class revenue recovery is consistent with the Interruptible class revenue requirements, absent the Company's economic curtailment proposal. The Parties agreed that the percentage range of Tier I and Tier II average bill discounts from firm service encompasses the current bill discount, as follows below:¹⁰¹

Class	Monthly Therm Use	Average Bill Present Rates	Average Bill Settlement Rates Tier I	Average Bill Settlement Rates Tier II
Large Commercial Firm	1,311	\$960	\$1,048	\$1,048
Small Interruptible	1,311	\$843	\$914	\$885
% Discount		-12%	-13%	-16%
Small Comm'l Demand	7,765	\$5,418	\$5,789	\$5,789
Small Interruptible	7,765	\$4,251	\$4,673	\$4,501
% Discount		-22%	-19%	-22%
Large Comm'l Demand	17,821	\$11,895	\$12,739	\$12,739
Medium Interruptible	17,821	\$8,389	\$9,111	\$8,856
% Discount		-29%	-28%	-30%

101. Ninth, the Settlement resolves a series of tariff-related issues:

(a) Two proposed tariff revisions in Section 6, General Rules and Regulations, provide language with respect to safety and useful clarifications for customers;

⁹⁷ *Id.* at 4-15.

⁹⁸ *Id.* at 9-11.

⁹⁹ *Id.* at 11-12

¹⁰⁰ *Id.* at 15-16.

¹⁰¹ *Id.* at 19-20.

- (b) Updates and corrections to forms included in Section 7, Contract and Agreement Forms; and
- (c) Agreement that the Company should be excused from further service extension tariff reporting as required by the Commission's 1995 decision in Docket No. G999/CI-90-563.¹⁰²

102. Finally, the Parties agreed to certain other issues, including that:

- (a) amounts deferred or available for refund to customers as a result of the 2022 and 2023 property tax and Annual Incentive Plan (AIP) true-up mechanisms, will be added to, or netted against, the interim rate refunds due to customers as a result of this Settlement and determination of final rates;
- (b) the Company be excused from further reporting of:
 - (1) certain aged budget reports related to the capital substitution / contingent fund process;
 - (2) certain operations and maintenance (O&M) costs budget narrative reporting in the Company's initial rate case filings; and,
 - (3) reporting related to Tax Benefit Transfer leases derived from the Commission's decision in Docket No. G002/GR-97-1606 in future rate cases.¹⁰³

VII. Specific Issues

103. The Notice of and Order for Hearing set forth specific issues to be discussed in this proceeding,¹⁰⁴ each of which is addressed in the parties' accord. The Settlement:

- (a) reduces the test year net revenue increase from \$59.03 million per year (as requested by the Company) to \$46.31 million per year;¹⁰⁵
- (b) modifies the Company's proposed rate design by apportioning a smaller share of the revenue increase to the Residential class;¹⁰⁶

¹⁰² *Id.* at 20-21.

¹⁰³ *Id.* at 21-22.

¹⁰⁴ Notice of and Order for Hearing (Dec. 22, 2023) (eDocket No. 202312-201503-01).

¹⁰⁵ Settlement, Section II, III.B, and III.C.

¹⁰⁶ Settlement, Section III.F.

- (c) holds the monthly fixed service charge for all customer classes at their current levels, rather than the increases proposed by the Company;¹⁰⁷
- (d) uses the Company's proposed capital structure – which no party opposed – but lowers the ROE from 10.20 percent (as proposed by the Company) to 9.60 percent.¹⁰⁸

104. Based upon data in the hearing record — including information regarding changes to fuel inventory, late payment revenue, and bad debt expense — the Parties agree that no further adjustment to the base cost of gas proposed in *In the Matter of the Petition of Northern States Power Company for Approval of a New Base Gas Cost for Interim Rates*, Docket No. G002/MR-23-412 is required for base rate purposes.¹⁰⁹

105. The Parties' pre-filed testimony and the Settlement developed a detailed record that includes discussion of significant changes in the Company's revenues and costs since the last natural gas rate case in 2021, including business area testimony and revenue requirement details. Through testimony, the Company explained that the primary drivers of this rate case are increases in capital and capital-related costs (such as taxes) since the Company's last rate case. The largest drivers are a number of major capital projects that the Company is placing in service and which are not eligible for GUIC Rider recovery, and increases in O&M expense across areas of the Company.¹¹⁰

106. Further, the Settlement reflects a number of specific financial reductions of the Company's requested net revenue increase across a variety of areas.¹¹¹

107. The Parties' pre-filed testimony contains discussion of the Company's executive compensation costs and proposals for recovery, and the Settlement reflects a negotiated adjustment to the Company's recovery of the compensation and AIP paid to the Company's top ten highest paid employees.¹¹²

VIII. General Provisions of the Settlement

108. The Settlement provides for the confidentiality of settlement offers and discussions related to the parties' compromises. If the Commission rejects the Settlement, the agreement further provides that the Settlement shall not be part of the record and that no party may use settlement materials for any purpose in any proceeding.

109. The Settlement obligates the Parties to support and defend the accord in its entirety, without modification.

¹⁰⁷ Settlement, Section III.G.

¹⁰⁸ Settlement, Section III.A.

¹⁰⁹ Settlement, Section III.C.24.

¹¹⁰ Ex. Xcel-11 at 9-15 (Halama Direct); Ex. Xcel-8 at 4 (Liberkowski Direct).

¹¹¹ Settlement, Section III.C.

¹¹² Settlement, Section III.C.16.

110. The Settlement implements the provisions of Minn. Stat. § 216B.16, subd. 1a(b). If the Commission rejects the Settlement, a contested case must be completed. If the Commission modifies the Settlement, the Parties have ten days in which to reject the modification. If any party rejects the Commission's proposed modification, a contested case must be completed.

111. If the Commission rejects the Settlement or the Parties reject a Commission modification, the Parties agreed that they are free to argue their positions as set forth in their pre-filed testimony.

112. Based on these Findings of Fact, the Administrative Law Judge makes the following:

CONCLUSIONS OF LAW

113. The Minnesota Public Utilities Commission and the Administrative Law Judge have jurisdiction to consider this matter pursuant to Minn. Stat. §§ 14.50, 216B.08 (2024).

114. The public and the Parties received timely and proper notice of the public hearings and the Company complied with all procedural requirements of statute and rule.

115. Minn. Stat. § 216B.03 requires that every rate set by the Commission be just and reasonable. Rates shall not be unreasonably preferential, prejudicial, or discriminatory, and shall be sufficient, equitable, and consistent in application to a class of consumers.

116. The Commission shall set rates that, to the maximum reasonable extent, encourage energy conservation and renewable energy use and further the goals of Minn. Stat. §§ 216B.164, 216B.241, and 216C.05 (2024).

117. Minn. Stat. § 216B.16, subd. 4, places the burden of proof to show that a rate change is just and reasonable on the Company. Pursuant to Minn. Stat. § 216B.03, any doubt as to reasonableness must be resolved in favor of the consumer.

118. The record supports the resolution of disputed issues as set out in the Settlement. The Settlement's disposition of disputed issues resolves those matters consistent with evidence in the hearing record and the public interest.

119. Rates set in accordance with the Settlement would be just and reasonable.

120. Under the terms set forth in Minn. Stat. § 216B.16, subd. 3(c) (2024), if at the time of its final determination, the Commission finds that the interim rates are in excess of the rates in the final determination, the Commission shall order the utility to refund the excess amount collected under the interim rate schedule, including interest on it which shall be at the rate of interest determined by the Commission. The Company shall commence distribution of the refund to its customers within 120 days of the final order. Similarly, if, at the time of its final determination, the Commission finds that the interim

rates are less than the rates in the final determination, the Commission shall prescribe a method by which the utility will recover the difference in revenues between the date of the final determination and the date the new rate schedules are put into effect.

121. Any Findings of Fact more properly designated as Conclusions of Law are hereby adopted as such.

Based upon these Conclusions of Law, the Administrative Law Judge makes the following:

RECOMMENDATION

The Administrative Law Judge recommends that the Commission approve the Settlement and incorporate it into its Order.

Dated: October 25, 2024



SUZANNE TODNEM
Administrative Law Judge

NOTICE

Notice is hereby given that exceptions to this Report, if any, by any party adversely affected must be filed under the timeframes established in the Commission's rules of practice and procedure, Minn. R. 7829.2700, .1275, unless otherwise directed by the Commission. Exceptions should be specific and stated and numbered separately. Oral argument before a majority of the Commission will be permitted pursuant to Minn. R. 7829.2700, subp. 3. The Commission will make the final determination of the matter after the expiration of the period for filing exceptions, or after oral argument, if an oral argument is held.

The Commission may, at its own discretion, accept, modify, or reject the Administrative Law Judge's recommendations. The recommendations of the Administrative Law Judge have no legal effect unless expressly adopted by the Commission as its final order.

APPENDIX A

SETTLEMENT AGREEMENT

APPENDIX B

CITATION DETAIL FOR FOOTNOTE 57

⁵⁷ Jason Donabauer (eDocket No. 202311-200665-01); Ben Fladager (eDocket No. 20241-201723-01); Sandra Whitney (eDocket No. 20241-201837-01); David Grono (eDocket No. 20241-202003-02); Jack Beckerleg (eDocket No. 20241-202263-01); Michael Snyder (eDocket No. 20241-202266-01); Mike Thissen (eDocket No. 20241-202319-01); Marc Stevens (eDocket No. 20241-202819-01); Lisa Hinickle (eDocket No. 20242-203051-01); Danette Lincoln (eDocket No. 20242-203887-01); Henry McAuley (eDocket No. 20243-204194-01); James Siegel (eDocket No. 20243-204328-01); Dan Bergman (eDocket No. 20243-204333-01); Sandra Hoffman (eDocket No. 20243-204369-01); Jaclyn Belting (eDocket No. 20243-204425-01); Brian Lyons (eDocket No. 20243-204427-01); Allison Huiras (eDocket No. 20243-204428-01); Patricia Howell (eDocket No. 20243-204429-01); Harvey Schwarzkopf (eDocket No. 20243-204441-01); Edward Hagenbuch (eDocket No. 20243-204441-01); Lisa Jaros (eDocket No. 20243-204441-01); Jennifer Arnold (eDocket No. 20243-204441-01); Curt Buetory (eDocket No. 20243-204441-01); Bill McDowell (eDocket No. 20243-204441-01); Peter Jandro (eDocket No. 20243-204441-01); Linda Anderson (eDocket No. 20243-204441-01); Clifford Royver (eDocket No. 20243-204441-01); Kim Tast (eDocket No. 20243-204441-01); David Endersby (eDocket No. 20243-204441-02); David Seifert (eDocket No. 20243-204441-02); Richard Tschida (eDocket No. 20243-204441-02); Joanne Ripley (eDocket No. 20243-204441-02); Ruth Waage (eDocket No. 20243-204441-02); Arlen Ubbinga (eDocket No. 20243-204441-02); Danny and Patricia Watson (eDocket No. 20243-204441-02); Sandra Hoffman (eDocket No. 20243-204441-02); Church of St. Dominic (eDocket No. 20243-204441-02); Carol Seidenkranz (eDocket No. 20243-204441-03); Michael Landkamer (eDocket No. 20243-204441-03); Dan Randall (eDocket No. 20243-204441-03); Cindy Hanson (eDocket No. 20243-204441-03); Mark Butorac (eDocket No. 20243-204441-03); Mike Thissen (eDocket No. 20243-204466-01); Bonnie Houle (eDocket No. 20243-204466-01); Al Moldenhauer (eDocket No. 20243-204466-01); June Preimesberger (eDocket No. 20243-204466-01); Artur Lundgren (eDocket No. 20243-204466-01); George Bentley (eDocket No. 20243-204466-01); Linda Bartels (eDocket No. 20243-204466-01); Mary Winskowski (eDocket No. 20243-204466-01); Joanne Ripley (eDocket No. 20243-204466-01); Trygve Eggen (eDocket No. 20243-204489-01); Judy Juske (eDocket No. 20243-204490-01); Paul Juske (eDocket No. 20243-204491-01); Paul Neustrom (eDocket No. 20243-204492-01); Pat Gallo (eDocket No. 20243-204493-01); Marvin and Karen Onnen (eDocket No. 20243-204551-01); Vernon Jorissen (eDocket No. 20243-204551-01); Barbara Garn (eDocket No. 20243-204551-01); Scott and Suzanne Klossner (eDocket No. 20243-204551-01); Tim Vadnais (eDocket No. 20243-204551-01); Denise Lau (eDocket No. 20243-204551-01); Roselyn Koenig (eDocket No. 20243-204552-01); Judith Parsons (eDocket No. 20243-204552-01); Nick Finstad (eDocket No. 20243-204552-01); W. Johnson (eDocket No. 20243-204552-01); Scott Sinclair (eDocket No. 20243-204552-01); Michelle Prieve (eDocket No. 20243-204552-01); Donald A Helmer (eDocket No. 20243-204559-01); Wayne Taylor (eDocket No. 20243-204572-01); Carol Heckman (eDocket No. 20243-204572-01); Tom Vollbechtson (eDocket No. 20243-204572-01); Alan Norton and Barbara Thurston (eDocket No. 20243-204572-01); Michael Austin (eDocket No. 20243-204572-01); John and Deborah Sniets (eDocket No. 20243-204572-01); Roger Turatti (eDocket No. 20243-204573-01); Michael Brandenburg (eDocket No. 20243-204573-01); Jo Whitman (eDocket No. 20243-204573-01); Steven Thelen (eDocket No. 20243-204573-01); Daniel Goeffon (eDocket No. 20243-204573-01); Joseph Ackerley (eDocket No. 20243-204573-01); Richard D. Streepen (eDocket No. 20243-204573-01); Daniel Archibald (eDocket No. 20243-204573-01); Robert Ostlund (eDocket No. 20243-204573-01); Vern Anderson (eDocket No. 20243-204574-01); Lance and Kelly Vo (eDocket No. 20243-204612-01); Tim Harshman (eDocket No. 20243-204615-01); Chris Weis (eDocket No. 20243-204617-01); John Foster (eDocket No. 20243-204618-01); Terry Hansen (eDocket No. 20243-204618-01); Dave Curtis (eDocket No. 20243-204618-01); Wally Dube (eDocket No. 20243-204618-01); Richard Cross (eDocket No. 20243-204618-01); Joyce Raschke (eDocket No. 20243-204618-01); Mona Hamel (eDocket No. 20243-204618-01); Wright Charles (eDocket No. 20243-204618-01); Gayle Thorsen (eDocket No. 20243-204618-01); Lawrence Duppong (eDocket No. 20243-204618-01); Hans Molenaar (eDocket No. 20243-204618-02); Dale Lanz (eDocket No. 20243-204618-02); Dennis Davies (eDocket No. 20243-204618-02); Paul Hansen (eDocket No. 20243-204618-02); Cynthia Wilson (eDocket No. 20243-204618-02); Tim Reuter (eDocket No. 20243-204618-02); Delores Morud (eDocket No. 20243-204618-02); Leo Malaski (eDocket No. 20243-204618-02); Mike Wethem (eDocket No. 20243-204618-02);

Val Duinenck (eDocket No. 20243-204618-02); Amanda Sebion (eDocket No. 20243-204620-01); June Smith (eDocket No. 20243-204623-01); Roberta Evert (eDocket No. 20243-204623-01); Neal Philastre (eDocket No. 20243-204623-01); James Allan (eDocket No. 20243-204623-01); Michael Bullerman (eDocket No. 20243-204623-01); Helmut Schwartz (eDocket No. 20243-204623-01); David Zappa (eDocket No. 20243-204623-01); Mel Schwarzkopf (eDocket No. 20243-204623-01); Tim Copeland (eDocket No. 20243-204623-01); Kenneth Vodden (eDocket No. 20243-204623-01); Patricia Swinney (eDocket No. 20243-204628-01); Roger Turoath (eDocket No. 20243-204629-01); Michael Brandenburg (eDocket No. 20243-204629-01); Jo Whitman (eDocket No. 20243-204629-01); Steven Thelen (eDocket No. 20243-204629-01); Daniel Geoffon (eDocket No. 20243-204629-01); Joseph Ackerley (eDocket No. 20243-204629-01); Richard Streepen (eDocket No. 20243-204629-01); Daniel Archibald (eDocket No. 20243-204629-01); L. 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(eDocket No. 20243-204660-03); David Sweeney (eDocket No. 20243-204660-03); Shirley Ballard (eDocket No. 20243-204660-03); Lanny Smaagard (eDocket No. 20243-204660-03); Marilyn Hoffart (eDocket No. 20243-204660-03); Philip Tron (eDocket No. 20243-204660-03); Alvie McDonnell (eDocket No. 20243-204660-03); David Hipsag (eDocket No. 20243-204660-03); Robin Ray (eDocket No. 20243-204660-03); Chiara Dowell (eDocket No. 20243-204660-04); Clynton Olson (eDocket No. 20243-204660-04); Marcia Shaw (eDocket No. 20243-204660-04); Becky Brommerich (eDocket No. 20243-204660-04); Donald Werth (eDocket No. 20243-204660-04); Mark Thein (eDocket No. 20243-204660-04); Butch "Robert" Anton (eDocket No. 20243-204660-04); Randy Dahl (eDocket No. 20243-204660-04); Jesse Hogetvedt (eDocket No. 20243-204660-04); James Elligrson (eDocket No. 20243-204660-05); Ken Terfehr (eDocket No. 20243-204660-05); Brian VanKleek (eDocket No. 20243-204660-05); Cheryl Magnuson (eDocket No. 20243-204660-05); Morton Ford (eDocket No. 20243-204660-05); Sharon Neis (eDocket No. 20243-204660-05); Lisa Holcomb (eDocket No. 20243-204660-05); Mariann Ruben (eDocket No. 20243-204660-05); Todd Christensen (eDocket No. 20243-204660-05); Mark Jauss (eDocket No. 20243-204660-05); Mary Lou Nelson (eDocket No. 20243-204660-06); Bonnie Grant (eDocket No. 20243-204660-06); Rick Hanson (eDocket No. 20243-204660-06); Helen Velzke (eDocket No. 20243-204660-06); Ken Huber (eDocket No. 20243-204673-01); Christine Heineman (eDocket No. 20243-204674-01); Mark and Sharon Burch (eDocket No. 20243-204729-01); Barbara Schaber (eDocket No. 20243-204729-01); Jim Borsheim (eDocket No. 20243-204729-01); Suzanne Karon (eDocket No. 20243-204729-01); Kimberly Groves (eDocket No. 20243-204729-01); Kathleen Richards (eDocket No. 20243-204729-01); Alten Paulson (eDocket No. 20243-204729-01); Marlis Risbus (eDocket No. 20243-204729-01); Glen Germain (eDocket No. 20243-204729-01); Flora Conklin (eDocket No. 20243-204729-01); David Bild (eDocket No. 20243-204731-01); Charles Fuchs (eDocket No. 20243-204731-01); Karen Reto (eDocket No. 20243-204731-01); Ray Kmitch (eDocket No. 20243-204731-01); Mr. Smith (eDocket No. 20243-204731-01); Joseph Ziskovsky (eDocket No. 20243-204731-01); Alan Granat (eDocket No. 20243-204731-01); Thomas Woog (eDocket No. 20243-204731-01); Pat Arnold (eDocket No. 20243-204731-01); JoAnn Hagen (eDocket No. 20243-204731-01); Evelyn Pedersen (eDocket No. 20243-204731-01); Terry Hogenson (eDocket No. 20243-204774-01); Arlene and Brian Frokjer (eDocket No. 20243-204774-01); Krista Kroells (eDocket No. 20243-204774-01); Diane Keil (eDocket No. 20243-204774-01); Corinne Fowler (eDocket No. 20243-204774-01); Melissa Klein (eDocket No. 20243-204774-01); William Johnson (eDocket No. 20243-204774-01); Beverly Heath (eDocket No. 20243-204774-01); Anne Latham (eDocket No. 20243-204774-01); Teresa Allen (eDocket No. 20243-204775-01); Daniel Kratz (eDocket No. 20243-204775-01); Robert Horbul (eDocket No. 20243-204775-01); Wendy Envik (eDocket No. 20243-204775-01); Jonathon Swift (eDocket No. 20244-204830-01); Gary Lincoln (eDocket No. 20244-204834-01); Dick Blommer (eDocket

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Campbell (eDocket No. 20244-205161-03); Louis Vann (eDocket No. 20244-205161-03); Thomas LeVere (eDocket No. 20244-205161-03); John Strantz (eDocket No. 20244-205161-03); Victor Schluz (eDocket No. 20244-205161-03); Todd Christensen (eDocket No. 20244-205161-03); Steven Shannon (eDocket No. 20244-205161-03); Mathew Dickson (eDocket No. 20244-205161-03); Charles Hoppe (eDocket No. 20244-205161-03); Vince Reineke (eDocket No. 20244-205161-03); Lonny J. Wild (eDocket No. 20244-205161-04); Vicky Klein (eDocket No. 20244-205161-04); Hari Lamitarey (eDocket No. 20244-205161-04); Jason Ferderer (eDocket No. 20244-205161-04); Ken Gerebi (eDocket No. 20244-205161-04); Craig Magnell (eDocket No. 20244-205161-04); David Hawkinson (eDocket No. 20244-205161-04); Donald Vanover (eDocket No. 20244-205161-04); Robert Olson (eDocket No. 20244-205161-04); Gunar Bruvelis (eDocket No. 20244-205161-05); Larae Stauss (eDocket No. 20244-205161-05); Ethan Hasler (eDocket No. 20244-205161-05); Leo Strus (eDocket No. 20244-205161-05); Mark Peterson (eDocket No. 20244-205161-05); Pamela Eyden (eDocket No. 20244-205161-05); Leon Quarve (eDocket No. 20244-205161-05); Glenn Ronning (eDocket No. 20244-205161-05); James F. Dawson (eDocket No. 20244-205161-05); Timothy Newlin (eDocket No. 20244-205161-05); Ronald

APPENDIX B

Bakken (eDocket No. 20244-205161-06); Doug Stovern (eDocket No. 20244-205161-06); Elaine West (eDocket No. 20244-205161-06); Russell Bertsch (eDocket No. 20244-205161-06); MaryAnn Thell (eDocket No. 20244-205161-06); Catherine Johnson (eDocket No. 20244-205161-06); Stephen Hussey (eDocket No. 20244-205161-06); Wayne Christensen (eDocket No. 20244-205161-06); Patrick J. King (eDocket No. 20244-205161-06); William Martin (eDocket No. 20244-205161-06); Annamae Jeffrey (eDocket No. 20244-205161-09); Jim Schmit (eDocket No. 20244-205161-09); Kenneth Brooks (eDocket No. 20244-205161-09); Dolores McCalla (eDocket No. 20244-205161-09); Mary Ann Thoma (eDocket No. 20244-205161-09); Kenneth Wells (eDocket No. 20244-205161-09); Joe Hajjali (eDocket No. 20244-205161-09); Dennis Swanson (eDocket No. 20244-205161-09); Casey Hirck (eDocket No. 20244-205161-09); Jerry Grundtnen (eDocket No. 20244-205161-09); Carol Wowers (eDocket No. 20244-205161-10); Warren Monheim (eDocket No. 20244-205161-10); Bradley Martin (eDocket No. 20244-205161-10); Joseph Rystrom (eDocket No. 20244-205161-10); Margaret Dehn (eDocket No. 20244-205161-10); Janet Forster (eDocket No. 20244-205171-01); Keith Schleper (eDocket No. 20244-205171-01); Keith Schleper (eDocket No. 20244-205171-01); Peggy Ube (eDocket No. 20244-205171-01); Mike Eastwood (eDocket No. 20244-205171-01); Wayne Kanis (eDocket No. 20244-205171-01); Melanie Finley (eDocket No. 20244-205171-01); Ron Peplinski (eDocket No. 20244-205171-01); John O'Hara (eDocket No. 20244-205171-01); Glenn Miller (eDocket No. 20244-205171-01); Carol Fisher (eDocket No. 20244-205171-02); Beatrice Gillespie (eDocket No. 20244-205171-02); Lorinda Lodermeier (eDocket No. 20244-205171-02); Donald G. 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Benson (eDocket No. 20244-205171-03); Tom Olson (eDocket No. 20244-205171-03); Lawrence Longtine (eDocket No. 20244-205171-03); John Stacy (eDocket No. 20244-205171-03); Amy Okaya (eDocket No. 20244-205171-03); Carren LaBraneur (eDocket No. 20244-205171-03); Elizabeth Evensen (eDocket No. 20244-205171-03); Edward Roberts (eDocket No. 20244-205171-03); Cheryl Cosgrove (eDocket No. 20244-205171-03); Tammy Anderson (eDocket No. 20244-205171-03); Judy Emmons (eDocket No. 20244-205171-04); Gerald Agrimson (eDocket No. 20244-205171-04); Geraldine Larson (eDocket No. 20244-205171-04); Mary Greenman (eDocket No. 20244-205171-04); Larry Lund (eDocket No. 20244-205171-04); Jeanne Lodermeier and Bruce Kitowski (eDocket No. 20244-205171-04); Dave Jobe (eDocket No. 20244-205171-04); WM Bjornnes (eDocket No. 20244-205171-04); Steven Reinardy (eDocket No. 20244-205171-04); Sherry Oleson (eDocket No. 20244-205171-05); George and Carol Grau, Jr. (eDocket No. 20244-205171-05); Margaret Lilla (eDocket No. 20244-205171-05); Tom Baker (eDocket No. 20244-205171-05); Gerald F. 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Redgrave (eDocket No. 20244-205171-07); Sue and Lew Kieffer (eDocket No. 20244-205171-07); Michael Walt (eDocket No. 20244-205171-07); Steven Schachel (eDocket No. 20244-205171-07); Pat and Pat Mergens (eDocket No. 20244-205216-01); Barbara Wright (eDocket No. 20244-205219-01); Richard Leitschuh (eDocket No. 20244-205219-01); Jeff Christensen (eDocket No. 20244-205219-01); Frederick John Paepke (eDocket No. 20244-205219-01); Alf Wiik (eDocket No. 20244-205219-01); Mary Jo Barr (eDocket No. 20244-205262-01); Ann Joraanstad (eDocket No. 20244-205262-01); Cletus W. 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(eDocket No. 20244-205262-01); Paul Skillingstad (eDocket No. 20244-205263-01); Kenneth Ekblad (eDocket No. 20244-205263-01); Mary Jo Koenig (eDocket No. 20244-205263-01); Roberta Anderson (eDocket No. 20244-205263-01); Robert Smith (eDocket No. 20244-205263-01); Wade Clarin (eDocket No. 20244-205263-01); Monica Huebscher (eDocket No. 20244-205263-01); Felicia Givens (eDocket No. 20244-205335-01); Trent Bachman (eDocket No. 20244-205358-01); Tom Cytron-Hysom (eDocket No. 20244-205362-01); Sharon Kriesel (eDocket No. 20244-205368-01); Nancy Anderson (eDocket No. 20244-205368-01); Stuart Hamilton (eDocket No. 20244-205368-01); Lydia Caros (eDocket No. 20244-205368-01); Meg Whiston (eDocket No. 20244-205368-01); Larry Walker (eDocket No. 20244-205368-01); Neil Randen (eDocket No. 20244-205368-01); Claudia Furlon (eDocket No. 20244-205368-01); Jack Zouber (eDocket No. 20244-205368-01); Carol Dey (eDocket No. 20244-205369-01); Cathleen Mills (eDocket No. 20244-205369-01); Nancy Triplett (eDocket No. 20244-205369-01); Gordon Clafton (eDocket No. 20244-205369-01); Pat Egan (eDocket No. 20244-205369-01); Tim and Kris (eDocket No. 20244-205369-01); Andy Magot (eDocket No. 20244-205369-01); Bruce Vatne (eDocket No. 20244-205369-01); Charles Hibbs (eDocket No. 20244-205369-01); Steven Vacek (eDocket No. 20244-205369-01); Gary Palmgren (eDocket No. 20244-205370-01); Kathleen Deming (eDocket No. 20244-205370-01); Lori Wagner (eDocket No. 20244-205370-01); Darle Forgy (eDocket No. 20244-205370-01); Kenneth E. 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