



414 Nicollet Mall
Minneapolis, Minnesota 55401-1993

April 17, 2020

--Via Electronic Filing --

Steven M. Kahl, Executive Secretary
North Dakota Public Service Commission
State Capitol
600 East Boulevard
Bismarck, ND 58505-0480

Re: 2019 Annual Auditor's Report – Automatic Adjustment Clause

Dear Mr. Kahl:

Northern States Power Company, a Minnesota corporation operating in North Dakota, submits the attached independent auditor's report of its electric fuel clause adjustment (i.e., the "Fuel Cost Rider") for the period July 1, 2019 – December 31, 2019, which was prepared by Deloitte & Touche LLP. The enclosed auditor's report is required by North Dakota Rule 69-09-01-30, subp. 11, which states: "Each utility shall cause an independent audit of its automatic adjustment clause to be performed annually. A copy of the auditor's report must be filed annually with the Commission."

To align reporting schedules between the Company's state jurisdictions, we filed our July 2018-June 2019 Report with the Commission on August 30, 2019. The attached report provides the auditor's report for July – December 2019. Henceforth, we intend to annually file an auditor's report by April 1 for the prior full calendar year.

Please feel free to contact me at lisa.r.peterson@xcelenergy.com or Rebecca Eilers at rebecca.d.eilers@xcelenergy.com if you have any questions regarding this filing.

Sincerely,

/s/

LISA R. PETERSON
MANAGER, REGULATORY ANALYSIS

Encl.
cc David H. Sederquist

1 **PU-20-185** Filed: 4/17/2020 Pages: 4
2019 Annual Auditor's Report - Automatic Adjustment Clause

Northern States Power Company
Lisa Peterson, Manager Reg. Analysis

Northern States Power Company, a Minnesota corporation

Schedule of Fuel Adjustment Clause Factors of Northern States Power
Company, a Minnesota corporation, for the period from July 1, 2019 to
December 31, 2019, and Independent Accountants' Report

INDEPENDENT ACCOUNTANTS' REPORT

To the Board of Directors of
Northern States Power Company, a Minnesota corporation

We have examined the accompanying Schedule of Fuel Adjustment Clause Factors ("the Schedule") of Northern States Power Company, a Minnesota corporation (the "Company"), for North Dakota retail customers, for the period from July 1, 2019 to December 31, 2019, to determine whether it has been calculated in accordance with the criteria established by the North Dakota Administrative Code Chapter 69-09-01-30 governing automatic adjustment of energy charges, and with the Fuel Clause Rider and Dockets as defined on Sheet No. E 76.2 of the North Dakota Electric Rate Book (including the revisions on Docket No. PU-07-776 dated March 1, 2009, and Docket No. PU-10-19 dated September 8, 2010). The Company's management is responsible for the Schedule. Our responsibility is to express an opinion on the Schedule based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Schedule is presented fairly, in all material respects, with the accounting for the Fuel Adjustment Clause in accordance with the North Dakota Public Service Commission (the "Commission") rules governing automatic adjustment of energy charges, and with the Fuel Clause Rider and Dockets as defined in the North Dakota Electric Rate Book. An examination involves performing procedures to obtain evidence about the Schedule. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the Schedule, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, the Schedule for the period from July 1, 2019 to December 31, 2019, is calculated in accordance with the criteria established by the North Dakota Administrative Code Chapter 69-09-01-30 governing automatic adjustment of energy charges, and with the Fuel Clause Rider and Dockets as defined on Sheet No. E 76.2 of the North Dakota Electric Rate Book (including the revisions on Docket No. PU-07-776 dated March 1, 2009, and Docket No. PU-10-19 dated September 8, 2010), in all material respects.

This report is intended solely for the information and use of the Board of Directors of the Company and the Commission and is not intended to be and should not be used by anyone other than the specified parties.

Deloitte & Touche LLP

April 17, 2020

NORTHERN STATES POWER COMPANY, A MINNESOTA CORPORATION

**STATE OF NORTH DAKOTA RETAIL ELECTRIC CUSTOMERS
SCHEDULE OF FUEL ADJUSTMENT CLAUSE FACTORS
FOR THE PERIOD FROM JULY 1, 2019 TO DECEMBER 31, 2019
(CENTS PER KWH)**

	Residential	C&I Non-Demand	C&I Demand Non-TOD	C&I Demand On-Peak	C&I Demand Off-Peak	Outdoor Lighting
July 1, 2019	2.309	2.390	2.359	2.964	1.842	1.700
August 1, 2019	1.719	1.779	1.756	2.207	1.371	1.266
September 1, 2019	2.377	2.460	2.428	3.051	1.896	1.750
October 1, 2019	1.566	1.620	1.599	2.010	1.249	1.153
November 1, 2019	2.283	2.363	2.332	2.931	1.822	1.681
December 1, 2019	1.400	1.449	1.430	1.797	1.117	1.031

This Schedule of Fuel Adjustment Clause Factors is based on the requirements of the Fuel Clause Riders and Dockets Dockets as defined on Sheet No. E 76.2 of the North Dakota Electric Rate Book (including the revisions on Docket No. PU-07-776 dated March 1, 2009, and Docket No. PU-10-19 dated September 8, 2010), filed by the Company with the North Dakota Public Service Commission.