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Arizona Corporation Commission  
BEFORE THE ARIZONA CORPORATION COMMISSION

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CARL J. KUNASEK  
CHAIRMAN  
JIM IRVIN  
COMMISSIONER  
WILLIAM A. MUNDELL  
COMMISSIONER

MAR - 6 2000

DOCKETED BY

IN THE MATTER OF THE NOTICE OF BLACK MOUNTAIN GAS COMPANY, A WHOLLY-OWNED SUBSIDIARY OF NORTHERN STATES POWER COMPANY, CONCERNING RESTRUCTURING OF HOLDING COMPANY.

DOCKET NO. G-03703A-99-0525

DECISION NO. 62341

ORDER

Open Meeting  
March 1 and 2, 2000  
Phoenix, Arizona

**BY THE COMMISSION:**

On September 20, 1999, Black Mountain Gas Company ("Black Mountain") and its parent holding company, Northern States Power Company ("Northern States"), filed an application to restructure the holding company with the Arizona Corporation Commission ("Commission").

On December 17, 1999, the Utilities Division Staff ("Staff") filed its Staff Report in this matter recommending approval without a hearing.

On February 4, 2000, Black Mountain and Northern States filed with the Commission the Federal Energy Regulatory Commission's ("FERC") January 12, 2000 Order approving Merger and Conditionally Accepting for Filing the Proposed Joint Open Access Transmission Tariff, Operating Agreement, Statement of Policy and Code of Conduct with the Commission.

Black Mountain and Northern States request approval of the merger of Northern States and New Century Energies, Inc. ("New Century") into a new registered holding company called Xcel Energy, Inc. ("Xcel"). Upon completion of the merger, Black Mountain will become a subsidiary of Xcel.

Background

Black Mountain is a wholly-owned subsidiary of Northern States, providing natural gas distribution service and underground propane distribution service to approximately 6,500 customers in Cave Creek and Page, Arizona. Black Mountain's Cave Creek division serves approximately

1 5,000 natural gas customers in areas near Cave Creek, Carefree, Phoenix, and Scottsdale, Ariz  
2 Its Page division serves approximately 1,300 customers in the City of Page through underground  
3 distribution of propane vapor. Black Mountain also provides propane service to an area in Coconino  
4 County, Arizona through its subsidiary, Lake Powell Propane. Black Mountain had 1998 revenues of  
5 \$6.0 million and net income of \$1.1 million.

6 Northern States is an investor-owned gas and electric utility that provides service to  
7 approximately two million customers in Minnesota, Michigan, North Dakota, South Dakota, and  
8 Wisconsin. Northern States had 1998 operating revenues of \$2.8 billion and net income of \$282  
9 million.

10 Northern States' non-utility operations include residential appliance services, construction of  
11 natural gas distribution systems, sale and installation of power quality instruments, sale of steam to  
12 industrial customers, and installation and maintenance of street lighting for municipalities and other  
13 customers.

14 New Century is an investor-owned holding company formed in August of 1997 through  
15 merger of Public Service of Colorado and Southwestern Public Service. Through its utility  
16 subsidiaries, New Century provides service to approximately 1.6 million electric and 1.0 million  
17 natural gas customers in Colorado, Texas, Wyoming, Kansas, Oklahoma, and New Mexico. New  
18 Century had 1998 operating revenues of \$3.6 billion and net income of \$341 million.

19 Through its non-utility holding company subsidiary, NC Enterprises, New Century owns 50  
20 percent of Yorkshire Electric, a regional electric and gas company located in the United Kingdom  
21 that supplies and distributes electricity and natural gas to approximately 2.3 million customers. In  
22 addition, New Century owns WestGas Interstate and Texas-Ohio Gas, which provide interstate  
23 natural gas transportation services in Colorado, Wyoming and Kentucky.

#### 24 Jurisdiction

25 In Decision No. 61914, dated August 27, 1999, the Commission approved the transfer of  
26 Northern States' Arizona gas utility assets, related liabilities, and its Certificate of Convenience and  
27 Necessity to the newly formed subsidiary, Black Mountain.

28 In Decision No. 61914, Northern States and Black Mountain were granted a partial waiver of

1 the Affiliated Interest Rules. Under the partial waiver, Northern States' filings pursuant to A.A.C.  
2 R14-2-803 were limited to (1) any organization or reorganization that would affect the relationship  
3 between Northern States and Black Mountain (2) any organization or reorganization of Black  
4 Mountain and (3) any organization or reorganization of Northern States which would result in a  
5 change in the control of Northern States. In addition, Northern States is required to file a notice of  
6 organization or reorganization for all transactions likely to increase direct or allocated costs to Black  
7 Mountain.

#### 8 Proposed Merger

9 Pursuant to A.A.C. R14-2-803 and the partial waivers granted in Decision No. 61914,  
10 Northern States and Black Mountain request approval of the merger of Northern States and New  
11 Century into a new holding company to be called Xcel Energy, Inc. ("Xcel"). At the time of the  
12 transaction, New Century will be merged with and into Northern States, with Northern States being  
13 the surviving corporation. New Century will then cease to exist and Northern States will be renamed  
14 Xcel. The articles of incorporation and bylaws of Northern States will then be the articles of  
15 incorporation and bylaws of Xcel, with Xcel being a registered holding company under the Federal  
16 Public Utility Holding Company Act of 1935.

#### 17 Purpose of Merger

18 Northern States and Black Mountain have stated that the proposed transaction would create a  
19 number of benefits for customers such as creating efficiencies and would position the combined  
20 company for competition. They also stated in the application that the merger will generate total  
21 savings of approximately \$1.1 billion, with approximately \$260,000 allocated to Black Mountain  
22 over ten years, providing rate stability for its customers.

23 The companies also believe that a combined entity will significantly increase market  
24 capitalization, resulting in increased financial flexibility and improved access to capital markets.  
25 New Century also cites similar reasons in its Proxy Statement, including significant cost savings  
26 through the elimination of duplicate corporate and administrative programs, enhanced financial  
27 strength, and a foundation for growth in non-regulated areas.

28 In its Staff Report, Staff stated that the merger of Northern States and New Century may have

1 some positive benefits such as increased efficiencies which could be expected in centralized  
2 accounting and administrative operations, which could result in lower costs to Black Mountain.  
3 Further, Staff stated that the size of the new company would help to ensure adequate capital is  
4 available for future growth plans of Black Mountain.

#### 5 Financing and Xcel's Capital Structure

6 The transaction will be a tax-free, stock-for-stock exchange for shareholders of both  
7 companies and will be accounted for as a pooling of interests. Holders of New Century stock will  
8 receive 1.55 shares of Xcel stock for each share of New Century stock, and Northern States'  
9 shareholders will receive one share of Xcel stock for each share of Northern States' stock. The  
10 resulting company will have total assets of approximately \$15.1 billion, with electric and gas  
11 revenues of approximately \$5.0 billion and \$1.1 billion, respectively.

12 Staff examined the actual 1998 capital structures of Northern States and New Century in  
13 addition to the five largest investor-owned public utilities by market capitalization. Both capital  
14 structures are consistent with those of other large, publicly traded electric utilities. According  
15 Staff, the 1998 pro forma consolidated capital structure of Xcel, consisting of 48.33 percent debt and  
16 51.67 percent equity, represents a well-balanced capital structure, consistent with other large,  
17 publicly traded utilities.

#### 18 Black Mountain Post-Merger

19 As a result of the proposed transactions, Black Mountain will become a first-tier utility  
20 operating subsidiary of Xcel with its headquarters remaining in Cave Creek, Arizona. Black  
21 Mountain will continue to provide utility service to its current customer base. The Companies have  
22 indicated that the localized management of Black Mountain will not change as a result of the  
23 proposed merger. Black Mountain will continue to be managed locally as a separate corporate  
24 subsidiary, similar to its current relationship with Northern States.

25 The Companies' cost analysis, conducted by Deloitte Consulting, LLC ("Deloitte"), estimates  
26 that the transaction will result in approximately \$1.3 billion in total savings over ten years, excluding  
27 certain on-going costs necessary to achieve them. In addition to the savings, Deloitte has calculated  
28 one-time transition and transaction costs of approximately \$149.5 million, and \$92.9 million of cost-

1 cutting measures initiated prior to the merger. This calculates to net merger savings of approximately  
2 \$1.1 billion, to be realized over a 10-year period.

3 Black Mountain's allocated portion of the total savings is estimated to be \$260,000 or  
4 approximately \$26,000 for each of the ten years following the merger. Black Mountain's portion of  
5 the one-time transition and transaction costs (including income tax gross-up) is approximately  
6 \$35,000. The Companies have requested Commission approval to amortize Black Mountain's  
7 portion of the transition and transaction costs over a 36-month period starting with the effective date  
8 of the merger. With this, the Companies commit that they will not seek to recover merger-related  
9 costs in excess of merger-related savings in any general rate case filed during the amortization period.

10 According to the Staff Report, as these costs are nominal, determination of ratemaking  
11 treatment as well as the amortization would be premature at this time. Staff therefore believes that  
12 the review of the estimated transition and transaction costs should be postponed until the Cave Creek  
13 Division's rate review, which is scheduled to take place before the end of the second quarter of 2000.  
14 At the time of such review, Staff will also examine Black Mountain's allocated portion of the merger-  
15 related savings to determine whether a refund to customers is appropriate.

#### 16 Operation Effects of the Proposed Merger

17 Pursuant to an Administrative Services Agreement ("Agreement"), Northern States is to  
18 provide certain management, supervisory, construction, engineering, accounting, and other  
19 administrative services to Black Mountain. Charges for these services are assigned using fully  
20 allocated costing principles.

21 Upon completion of the proposed merger, New Century's current service subsidiary, New  
22 Century Services, will be renamed Xcel Energy Services, Inc. ("Service Company"). Service  
23 Company will then provide administrative services to Black Mountain, in addition to other regulated  
24 and non-regulated subsidiaries of Xcel. Charges for these services will be allocated based on the  
25 SEC cost allocation methods similar to those used under the current agreement between Northern  
26 States and Black Mountain.

27 Black Mountain and Northern States stated in their application that a change in service  
28 companies would not affect the customers or employees of Black Mountain.

1 The companies have also stated that the post-merger tax allocation method will be consistent  
2 with the current tax sharing agreement between Black Mountain and Northern States.

3 Financial Impact of the Proposed Merger

4 Black Mountain's capital structure is separate from Northern States' capital structure, and will  
5 remain separate from the capital structure of Xcel. Consequently, the proposed merger should not  
6 have an effect on the capital structure of Black Mountain which in 1998 consisted of 29.5 percent  
7 debt and 70.40 percent equity. Although the capital structure of the subsidiary is separate from that  
8 of the parent, the parent can influence the subsidiary's capital structure by increasing or decreasing  
9 dividends paid upstream by the subsidiary, or by infusions of equity. Staff also indicated that the  
10 financial strength of the parent company could influence a subsidiary's accessibility to capital  
11 markets.

12 Staff believes that the merger of Northern States and New Century would likely improve  
13 Black Mountain's ability to attract capital at fair and reasonable terms. The resulting company will  
14 be one of the ten largest utilities in the United States with Black Mountain comprising less than 6  
15 percent of its total assets and revenues. The size and financial strength of Xcel should help to ensure  
16 that adequate capital is available for the future growth plans of Black Mountain.

17 \* \* \* \* \*

18 Having considered the entire record herein and being fully advised in the premises, the  
19 Commission finds, concludes, and orders that:

20 FINDINGS OF FACT

- 21 1. On September 20, 1999, Black Mountain and its parent holding company, Northern
- 22 States, filed an application to restructure the holding company with the Commission.
- 23 2. On December 17, 1999, Staff filed its Staff Report in this matter recommending
- 24 approval without a hearing.
- 25 3. On February 4, 2000, Black Mountain and Northern States filed FERC's January 12,
- 26 2000 Order Approving Merger and Conditionally Accepting for Filing the Proposed Joint Open
- 27 Access Transmission Tariff, Operating Agreement, Statement of Policy and Code of Conduct w
- 28 the Commission.

1           4.     Black Mountain and Northern States have requested approval of the merger of  
2 Northern States and New Century into a new registered holding company called Xcel with Black  
3 Mountain becoming a subsidiary of Xcel.

4           5.     Black Mountain is a wholly owned subsidiary of Northern States that provides natural  
5 gas distribution service and underground propane distribution service to approximately 6,500  
6 customers in Cave Creek and Page, Arizona.

7           6.     In Decision No. 61914, dated August 27, 1999, the Commission approved the transfer  
8 of Northern States' Arizona gas utility assets, related liabilities, and its Certificate of Convenience  
9 and Necessity to the newly formed subsidiary, Black Mountain.

10          7.     In Decision No. 61914, Black Mountain and Northern States were granted a partial  
11 waiver of the Affiliated Interest Rules.

12          8.     Pursuant to the waiver, Northern States and Black Mountain were required to file this  
13 application with the Commission for approval.

14          9.     At the time of the transaction, New Century will be merged with and into Northern  
15 States, with Northern States being the surviving corporation. New Century will then cease to exist  
16 and Northern States will be renamed Xcel.

17          10.    Northern States and Black Mountain indicate that the proposed transaction would  
18 create a number of benefits for the customers such as creating efficiencies and generate savings of  
19 \$260,000 to Black Mountain over ten years, providing rate stability to customers.

20          11.    The Staff Report indicated that the 1998 pro forma consolidated capital structure of  
21 Xcel, consisting of 48.33 percent debt and 51.67 equity, represents a well-balanced capital structure,  
22 consistent with other large, publicly traded utilities.

23          12.    As a result of the transaction, Black Mountain will become a first-tier utility operating  
24 subsidiary of Xcel with its headquarters remaining in Cave Creek, Arizona with no change in  
25 localized management.

26          13.    Black Mountain will continue to provide service to its current customer base.

27          14.    Black Mountain will continue to be managed locally as a separate corporate  
28 subsidiary, similar to its current relationship with Northern States.

1           15.    Black Mountain's portion of the one-time transition and transaction costs (includ  
2 income tax gross-up) is approximately \$35,000.

3           16.    Black Mountain's allocated portion of the total savings is estimated to be \$260,000,  
4 approximately \$26,000 for each of the ten years following the merger.

5           17.    Black Mountain and Northern States have requested Commission approval to amortize  
6 Black Mountain's portion of the transition and transaction costs over a 36-month period starting with  
7 the effective date of the merger with the Companies committing to not seek merger-related costs in  
8 excess of merger-related savings in any general rate case filed during the amortization period.

9           18.    Upon completion of the proposed merger, New Century's current service subsidiary,  
10 New Century Services, will be renamed Xcel Energy Services, Inc. which will provide administrative  
11 services to Black Mountain. Xcel Energy Services and Black Mountain will enter into a new Utility  
12 Service Agreement. Charges for these services will be allocated based on SEC cost allocation  
13 methods similar to those used under the current agreement between Northern States and Black  
14 Mountain.

15           19.    Staff indicated that the merger would likely improve Black Mountain's ability to  
16 attract capital at fair and reasonable terms as the size and financial strength of Xcel should help to  
17 ensure adequate capital is available for the future growth plans of Black Mountain.

18           20.    Staff's recommendations are as follows:

- 19           a.    Staff believes that the proposed merger of Northern States with New Century into a  
20 new utility holding company, Xcel, will not impair the financial status of Black  
21 Mountain;
- 22           b.    Staff further believes that the proposed merger of Northern States with New Century  
23 into a new utility holding company, Xcel, will not impair the ability of this  
24 Commission to regulate Black Mountain;
- 25           c.    Staff further believes that the proposed merger will not prevent Black Mountain from  
26 attracting capital at fair and reasonable terms;
- 27           d.    Staff further believes that the proposed merger will not impair the ability of Black  
28 Mountain to provide safe, reasonable and adequate service;
- e.    Staff therefore recommends approval of Black Mountain's application for the mer  
                  of its parent holding company, Northern States Power Company with new Century

1 Energies, Inc., into a new registered holding company called Xcel Energy, Inc.;

2 f. Staff also recommends that the partial waiver of the Affiliated Interest Rules granted  
3 in Decision No. 61914, dated August 27, 1999, apply to Xcel Energy, Inc. upon  
4 completion of the transaction; and

5 g. Staff also recommended denial of the Applicants' request to amortize Black  
6 Mountain's allocated share of the transition and transaction costs starting with the  
7 effective date of the merger. Instead, Staff recommends that the determination of  
8 treatment and any amortization be postponed until the Cave Creek division's rate  
9 review scheduled to take place no later than the second quarter of 2000. At the time of  
10 such review, Staff will also examine Black Mountain's allocated portion of the  
11 merger-related savings to determine whether a refund to customers is appropriate.

12 21. The post-merger tax calculation method shall be consistent with the current tax  
13 sharing agreement between Black Mountain and Northern States. The current tax sharing agreement  
14 between Black Mountain and Northern States will be terminated.

15 22. Under the current circumstances, retention by Xcel of the natural gas and propane  
16 operations of Black Mountain in Arizona after the merger transactions would not be detrimental to  
17 the proper functioning of those utility systems or to the customers of Black Mountain. As noted by  
18 Staff, the proposed merger will not impair the ability of this Commission to regulate Black Mountain.  
19 Under the current circumstances, retention by Xcel of the Arizona natural gas and propane operations  
20 of Black Mountain would thus serve the public interest.

#### 21 CONCLUSIONS OF LAW

22 1. Black Mountain is a public service corporation within the meaning of Article XV of  
23 the Arizona Constitution.

24 2. The Commission has jurisdiction over Black Mountain and the subject matter of the  
25 application.

26 3. Black Mountain should continue to charge the rates and charges presently in effect.

27 4. The application should be approved with the partial waiver of the Affiliated Interest  
28 Rules granted in Decision No. 61914, dated August 27, 1999, to apply to Black Mountain and Xcel  
Energy, Inc. upon completion of the transaction.

Staff's recommendations as set forth in Findings of Fact No. 19 and 20 are reasonable  
and should be adopted.

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**ORDER**

IT IS THEREFORE ORDERED that the application of Black Mountain Gas Company and its parent company, Northern States Power Company, for approval of the merger of Northern States Power Company and New Century Energies, Inc. into a new registered holding company called Xcel Energy, Inc. with Black Mountain becoming a subsidiary of Xcel Energy, Inc. upon completion of the merger, be, and is hereby, granted.

IT IS FURTHER ORDERED that Xcel Energy, Inc. shall be a public utility holding company pursuant to the terms of the Commission's Affiliated Interest Rules.

IT IS FURTHER ORDERED that Black Mountain Gas Company shall continue to charge those rates and charges presently in effect.

IT IS FURTHER ORDERED that the partial waiver of the Affiliated Interest Rules granted in Decision No. 61914 shall apply to Black Mountain Gas and Xcel Energy, Inc. upon completion of the transaction. Within sixty (60) days after completion of the merger transactions, Black Mountain Gas shall submit a copy of the Utility Service Agreement between Black Mountain Gas and Xcel Energy Services, Inc. as a compliance filing to this Order

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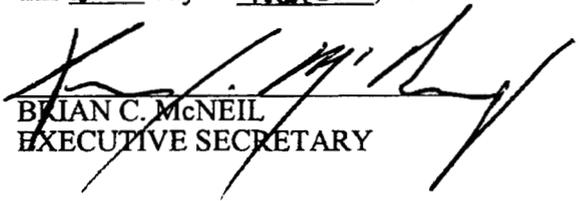
1 IT IS FURTHER ORDERED that the partial waiver of the Affiliated Interest Rules for Black  
2 Mountain Gas and Xcel Energy, Inc. be, and is hereby approved as set forth in Findings of Fact No.  
3 20 and Conclusions of Law No. 4 and 5.

4 IT IS FURTHER ORDERED that this Decision shall become effective immediately.

5 BY ORDER OF THE ARIZONA CORPORATION COMMISSION.

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8 CHAIRMAN  COMMISSIONER  COMMISSIONER  
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11 IN WITNESS WHEREOF, I, BRIAN C. McNEIL, Executive  
12 Secretary of the Arizona Corporation Commission, have  
13 hereunto set my hand and caused the official seal of the  
14 Commission to be affixed at the Capitol, in the City of Phoenix,  
15 this 6th day of March, 2000.

16   
17 BRIAN C. McNEIL  
18 EXECUTIVE SECRETARY

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1 SERVICE LIST FOR:

BLACK MOUNTAIN GAS COMPANY

2 DOCKET NO.

G-03703A-99-0525

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