

**STATE OF MINNESOTA
BEFORE THE PUBLIC UTILITIES COMMISSION**

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In the Matter of the Request of Minnesota Regulated Gas and Electric Utilities for Authorization to Track Expenses Resulting From the Effects of COVID-19 and Record and Defer Such Expenses Into a Regulatory Asset

DOCKET NO. EG-999/M-20-427

**PRELIMINARY COMMENTS
OF THE OFFICE OF THE
ATTORNEY GENERAL**

The Office of the Attorney General—Residential Utilities Division (“OAG”) submits these preliminary comments to the Minnesota Public Utilities Commission (“Commission”) in response to the Joint Request by Minnesota’s regulated electric and natural gas service providers (collectively, “Petitioners”)¹ to track, defer, and record as a regulatory asset, expenses incurred resulting from the COVID-19 pandemic and ongoing peacetime emergency. The OAG’s intent is for these comments to streamline the Commission’s and parties’ review of Petitioners’ forthcoming June 10, 2020 filings.

In this docket, the Commission granted Petitioners’ deferred accounting request without comment from the OAG or other interested stakeholders, but stressed that its grant was “*for accounting purposes only*.”² The Commission then established a comment period for

¹ Petitioners include: CenterPoint Energy Resources Corp., d/b/a CenterPoint Energy Minnesota Gas, Dakota Electric Association, Great Plains Natural Gas Co., Greater Minnesota Gas, Inc., Minnesota Energy Resources Corporation, Minnesota Power, Northern States Power Company d/b/a Xcel Energy and Otter Tail Power. See Joint Request, *In the Matter of the Request of Minnesota Regulated Gas and Electric Utilities for Authorization to Track Expenses Resulting From the Effects of COVID-19 and Record and Defer Such Expenses Into a Regulatory Asset*, Docket No. EG-999/M-20-427, at 1 n.1 (Apr. 20, 2020) (hereinafter “*COVID-19 Deferred Accounting Docket*”).

² Order Approving Accounting Request and Taking Other Action Related to COVID-19 Pandemic, *COVID-19 Deferred Accounting Docket*, at 6 (May 22, 2020) (emphasis in original).

Petitioners to provide “[a]n explanation of their proposed accounting methodology for tracking costs and revenues or grants” resulting from the COVID-19 pandemic.³ The Commission provided interested parties 30 days to comment on Petitioners’ reporting and tracking proposals,⁴ but likewise “delegate[d] authority to its Executive Secretary to modify and vary [the aforementioned] procedures and deadlines.”⁵

The OAG is concerned that the Commission and non-utility stakeholders will be unable to fully and timely evaluate Petitioners’ proposals if each utility files its own tracking and reporting proposal, complete with differing cost categories and distinct formats or templates. If this scenario were to play out, it would require analysis of eight (8) different data sets in different formats that may or may not be comparable with each other. This would result in unnecessary complexity for the Commission and its staff, and make it difficult for parties to meaningfully evaluate each of Petitioners’ distinct filings in 30 days.

The OAG, therefore, respectfully recommends that Petitioners coordinate with each other to develop a uniform template or format to be used for each utility’s June 10, 2020 filings.⁶ Given that Petitioners collectively filed the Joint Request that opened this docket, it is equitable to place the onus on Petitioners to develop a uniform template as a means to promote both meaningful stakeholder engagement and efficient regulatory review. This template-based approach, which has been adopted by at least one other jurisdiction,⁷ would further the public interest by providing regulators and consumer advocates with consistent, detailed and organized

³ Notice of Comment Period, *COVID-19 Deferred Accounting Docket*, at 2 (May 20, 2020).

⁴ *Id.* at 1.

⁵ Order Approving Accounting Request and Taking Other Action Related to COVID-19 Pandemic, *COVID-19 Deferred Accounting Docket*, at 3 (May 22, 2020).

⁶ If Petitioners do not provide their information in a uniform manner, the OAG may ask the Commission to establish a uniform process. The OAG hopes that these preliminary comments will help avoid a potential dispute in the future.

information necessary to assess the impact of the COVID-19 pandemic on utility operations and finances.

More importantly, having a single proposed format from Petitioners will further the public interest by increasing regulatory efficacy and helping ensure that the Commission avoids impliedly “shifting the burden of proof” from Petitioners to regulators and residential and small business ratepayer advocates.⁸ Having a uniform format for all utilities also provides a simple mechanism for the Commission to see what information it is being provided, and how that information differs from utility-to-utility.

By means of illustration, and not limitation, the OAG believes that any such Petitioner-developed template should be submitted by each utility in a consistent format (e.g., Microsoft Excel format, with all links and formulae intact) and should include, at a minimum, the following information:

- (1) A comprehensive list of activities each Petitioner has taken or plans to take to respond to COVID-19 and the start and end dates for each;
- (2) The actual expenses and the date such expenses were incurred for activities already taken by each Petitioner to respond to COVID-19 to date, and the projected expenses for the remainder of 2020;
- (3) A listing of operating activities for each Petitioner that have been suspended or banned as a result of COVID-19 (e.g. travel, in-person meetings, events) and the start dates for each;
- (4) A list of expense categories that may decrease for each Petitioner as a result of COVID-19 (e.g. salaries/wages, supplies, travel);
- (5) An accounting of the reduced expenses for each Petitioner related to items listed in #3 and #4 above, the dates expenses were incurred, and the budget variance for these activities;
- (6) A list of capital projects for each Petitioner that have been canceled or suspended as a result of COVID-19;

⁸ *Id.* at 5.

- (7) An accounting of the costs related to items listed in #6 above for each Petitioner, the date costs were incurred, and the budget variance for these projects;
- (8) A listing of all regulatory liabilities that have been collected in tracker accounts and the existing balances for each Petitioner;
- (9) A listing of all customer deposits that have been collected and the existing balances for each Petitioner; and
- (10) A listing of all insurance claims made by each Petitioner, including the date of such claim and any settlements or payments received therefrom.

After reviewing Petitioners' June 10 submissions, the OAG may have additional comments on the information that utilities should provide. Regardless, the evaluation of Petitioners' proposals will be less burdensome for the Commission and non-utility parties if all utilities provide the same information in the same format. For this reason, the OAG requests that Petitioners coordinate with each other to develop a consistent template in which to provide the same information to the Commission in their June 10, 2020 filings.

Dated: May 27, 2020

Respectfully submitted,

KEITH ELLISON
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State of Minnesota

/s/ Max Kieley

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May 27, 2020

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

Re: *In the Matter of the Request of Minnesota Regulated Gas and Electric Utilities for Authorization to Track Expenses Resulting From the Effects of COVID-19 and Record and Defer Such Expenses Into a Regulatory Asset*
MPUC Docket No. EG-999/M-20-427

Dear Mr. Seuffert:

Enclosed and e-filed in the above-referenced matter please find Comments of the Minnesota Office of the Attorney General—Residential Utilities Division.

By copy of this letter all parties have been served. An Affidavit of Service is also enclosed.

Sincerely,

/s/ **Max Kieley**

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