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Minneapolis, MN 55459-0038

– VIA ELECTRONIC FILING –

September 8, 2020

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

Re: **Annual Incentive Compensation Compliance Filing
Reply Letter - Docket No. G-008/GR-17-285**

Dear Mr. Seuffert:

CenterPoint Energy Resources Corp., d/b/a CenterPoint Energy Minnesota Gas (the “Company”), hereby respectfully submits its reply to the Letter of the Minnesota Department of Commerce (“Department”), filed on August 25, 2020 in the above-captioned docket.

The Company continues to request the Commission accept the Company’s Short Term Incentive (“STI”) Compensation Compliance filing as revised by its filing on April 28, 2020 (“2019 STI Filing”).

In the alternative, if the Commission determines that the separate treatment of corporate allocations and Minnesota operations is warranted, however, the Company requests that the Commission require a refund of only \$52,994 for the reasons set forth below.

The Company has concerns with the Department’s recommendation to require a refund in this case. The Company made its filing in compliance with the methodology set forth in the Company’s response to Department Information Request No. 1104 (the “1104 Response”). This methodology was approved by the Department and by the Commission in its September 8, 2018 Order in this docket. In fact, the Commission’s Order attached a copy of the 1104 Response, making it clear that this was the approved methodology¹. There is no question that the Company’s calculation in the 1104 Response included the “Total Company Results” factor, because both attachments to the 1104 Response state that the capped amount is based on “STI at 131% achieved.”

As noted previously, the Department’s recommendation in this docket marks a change of course with respect to its interpretation of the Commission’s compliance filing and refund

¹ See Attachments A

Mr. Will Seuffert
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requirement, even though the language set forth in the 2015 Rate Case Order in Docket No. G008/GR-15-424 did not change between the 2018 and 2019 filings.

Accordingly, the Commission could agree with the Department that a different methodology should be used than that employed by the Company in prior filings. Or the Commission could allow the Company to continue to apply the "Total Results Factor" as it has in the past and require only the smaller \$52,994 refund amount, or no refund as described in the Company's compliance filing.

In any case, the Company appreciates the Department's thoughtful and thorough review of the compliance filing in this matter, as well as the Commission's clarification of this important issue.

Please contact me at 612-321-4403 or Kristen.Ruud@centerpointenergy.com with questions.

Sincerely,

/s/ Kristen Ruud
Kristen Ruud
Analyst, Rates and Regulatory

Enclosures

cc: Service List – Docket No. G-008/GR-17-285

Attachment A
Sept. 4, 2019 Order Approving 2018 Short Term Incentive
(9 pages)

BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

Katie J. Sieben
Dan Lipschultz
Valerie Means
Matthew Schuerger
John A. Tuma

Chair
Commissioner
Commissioner
Commissioner
Commissioner

Kristen Ruud
Regulatory Analyst
CenterPoint Energy
505 Nicollet Mall
P.O. Box 59038
Minneapolis, MN 55459-0038

SERVICE DATE: September 4, 2019

DOCKET NO. G-008/GR-17-285

In the Matter of the Application by CenterPoint Energy for Authority to Increase Natural Gas Rates in Minnesota

The above entitled matter has been considered by the Commission and the following disposition made:

- 1. Accepted CenterPoint Energy's annual incentive compensation compliance report for the year 2018 as being compliant with the Commission's Order, when modified to include CenterPoint Energy's response to Department Information Request No. 1104 (included to the Department's Comments as Attachment A).**

This decision is issued by the Commission's consent calendar subcommittee, under a delegation of authority granted under Minn. Stat. § 216A.03, subd. 8 (a). Unless a party, a participant, or a Commissioner files an objection to this decision within ten days of receiving it, it will become the Order of the full Commission under Minn. Stat. § 216A.03, subd. 8 (b).

The Commission agrees with and adopts the recommendations of the Department of Commerce, which are attached and hereby incorporated into the Order. This Order shall become effective immediately.

BY ORDER OF THE COMMISSION



Daniel P. Wolf
Executive Secretary

To request this document in another format such as large print or audio, call 651.296.0406 (voice). Persons with a hearing or speech impairment may call using their preferred Telecommunications Relay Service or email consumer.puc@state.mn.us for assistance.

June 13, 2019

Daniel P. Wolf
Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
St. Paul, MN 55101

RE: CenterPoint Energy Annual Incentive Compensation Compliance Filing Pursuant to Minnesota Public Utilities Commission Order
Docket No. G008/GR-17-285

Dear Mr. Wolf:

On April 15, 2019, CenterPoint Energy Resources Corp., d/b/a CenterPoint Energy Minnesota Gas (CenterPoint Energy) filed its annual incentive compensation compliance report for the year 2018 (Report) in compliance with the following Minnesota Public Utilities Commission (Commission) orders: *Findings of Fact, Conclusions of Law and Order* dated June 3, 2016 in Docket No. G008/GR-15-424 (2016 Order); and *Order Accepting and Adopting Agreement Setting Rates* dated July 20, 2018 in Docket No. G008/GR-17-285 accepting the *Offer of Settlement* dated March 7, 2018.¹

The Minnesota Department of Commerce, Division of Energy Resources (Department) in its review of the Report for the period January 1, 2018 through December 31, 2018, notes that CenterPoint Energy did address the following points from the 2016 Order at ordering paragraph 14:

CenterPoint Energy shall continue filing an annual report on incentive compensation within 30 days after incentive compensation is normally scheduled for payout. The report must include:

- a. a description of the incentive compensation plan;
- b. the accounting of amounts of unpaid incentive compensation built into rates to be returned to ratepayers;
- c. an evaluation of the incentive compensation plan's success in meeting its stated goals, including the payout ratio;
- d. a proposal for refund, if applicable;
- e. identification of each performance indicator and its associated scorecard information, such as the measure, the goal for various attainment levels (threshold,

¹ *In the Matter of the Application of CenterPoint Energy Resources Corp., d/b/a CenterPoint Energy Minnesota Gas for the Authority to Increase Rates for Natural Gas Utility Service in Minnesota*, Docket No. G008/GR-17-285, Rebuttal Testimony of Randolph H. Sutton, page 7:3-10 (CenterPoint Energy, Feb. 5, 2018).

- target, maximum), its funding weight and the actual result achieved; and to report the overall plan payout percentage attained relative to the target goal of 100%; and
- f. a separate reporting of the regulated portion of the Service Company incentive plan amount actually paid as compared to the amount included in base rates.

The Department noted that CenterPoint Energy provided an adequate response to ordering paragraph 14, parts a, c, and e in the corresponding sections A, C and E of the Report.

In Section B of the Report, Table 2 on Page 5 is a comparison of the Short-Term Incentive (STI) compensation amounts included in base rates and the actual amounts incurred in 2018 and paid in 2019.

TABLE 2 from Page 5 of the REPORT

	<u>Included in Base Rates</u>	<u>2018 Actual Incurred (Paid in 2019)</u>
1 Minnesota Utility Operations	\$1,897,774.00 <u>-\$96,047.00</u> \$1,801,727.00	\$2,318,655.24
2. Service Company	\$1,485,511.00 <u>-\$438,470.00</u> \$1,047,041.00	\$1,492,231.33
3 Total	\$2,848,768.00 ⁷	\$3,810,886.57

⁷The Company's test-year projected Minnesota utility STI was \$1,897,774, reduced by a \$96,047 adjustment recommended by the Department of Commerce. Corporate-allocated STI was \$1,485,511, adjusted downward by \$438,470. See 2017 Rate Case, Direct Testimony and Attachments of Dale V. Lusti (Minnesota Department of Commerce Department of Energy Resources), January 8, 2018

The Department believes that CenterPoint Energy may have used the wrong comparison to determine that no refund was due for incentive compensation paid during the year 2018. The Department notes that the Commission, in its August 13, 2018 *Order Requiring Incentive Compensation Refund* in Docket Number E,G002/M-17-429, agreed with the Department that:²

² Docket No. E,G002/M-17-429, *Order Requiring Incentive Compensation Refund*, at 3.

... the proper comparison for calculating whether a refund is due is between the test-year amount used to set base rates and the amount actually paid out that is eligible for recovery from ratepayers—i.e., excluding incentive pay beyond 15% of an individual's base pay.

To ascertain the amount of incentive compensation CenterPoint Energy paid during the year 2018 that was eligible for recovery from ratepayers, the Department issued Information Request No. 1104 to CenterPoint Energy. The information request asked CenterPoint Energy to calculate the 2018 amount of STI compensation that was paid and eligible for recovery from ratepayers, based on the exclusion of STI compensation beyond 15 percent of an individual's base pay, consistent with the Commission's Order in Docket No. G008/GR-17-285.

In its May 6, 2019 response to Department Information Request No. 1104,³ CenterPoint calculated the amount actually paid out that is eligible for recovery from ratepayers to be:

- \$2,112,297 from MN Utility Operations; and
- \$1,214,262 from the Service Company.

The Department reviewed CenterPoint Energy's response to Department Information Request No. 1104 and agrees that the recoverable amount of incentive compensation paid to Minnesota Utility Operations employees in 2018 is \$2,112,297 based on a 15% cap on individual employee base compensation. Since the recoverable amount of incentive compensation paid to Minnesota Utility operations employees in 2018 is \$2,112,297, and exceeds the \$1,801,727 amount of incentive compensation recovered by CenterPoint Energy through base rates in 2018, the Department concludes that CenterPoint energy does not owe a refund to its ratepayers for incentive compensation collected in 2018 related to Minnesota Utility Operations employees.

The Department reviewed CenterPoint Energy's response to Department Information Request No. 1104 and agrees that the recoverable amount of incentive compensation paid to Service Company employees in 2018 is \$1,214,262 based on a 15% cap on individual employee base compensation. Since the recoverable amount of incentive compensation paid to Service Company employees in 2018 is \$1,214,262, and exceeds the \$1,047,041 amount of incentive compensation recovered by CenterPoint Energy through base rates in 2018, the Department concludes that CenterPoint Energy does not owe a refund to its ratepayers for incentive compensation collected in 2018 related to Service Company employees.

³ Attached to these *Comments* as Attachment A, is CenterPoint Energy's May 6, 2019 Response to Department Information Request 1004.

Daniel P. Wolf
June 13, 2019
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In conclusion, the Department recommends that the Commission accept CenterPoint Energy's annual incentive compensation compliance report for the year 2018 as being compliant with the Commission's Order, when modified to include CenterPoint Energy's response to Department Information Request No. 1104 (included to these *Comments* as Attachment A).

The Department is available to answer any questions the Commission may have.

Sincerely,

/s/ DALE V. LUSTI
Financial Analyst

DVL/ja
Attachment

State of Minnesota
Minnesota Department of Commerce

Utility Information Request

Docket Number: G-008/GR-17-285 Date of Request: 4/19/2019
Requested From: CenterPoint Energy Minnesota Gas Response Due: 5/1/2019

Analyst Requesting Information: Dale Lusti

Type of Inquiry: Financial

If you feel your responses are trade secret or privileged, please indicate this on your response.

Request No.	
DOC 1104	<p data-bbox="435 720 1024 751">Topic: Short-Term Incentive Compensation (STI)</p> <p data-bbox="435 789 1339 961">Reference(s): April 15, 2019 Compliance Filing, Page 5, Table 2 and Footnote 7; CPE Response to DOC Information Request No. 136 in Docket No. G008/GR-17-285 (17-285 docket); Dale V. Lusti Direct Testimony at DOC Ex. ____DVL-10 in the 17-285 docket; CPE Response to DOC Request No. 136 in the 17-285 docket</p> <p data-bbox="435 999 1339 1241">The Department notes from Table 2 of the April 15, 2019 Compliance Filing that the Commission approved amount of STI from Minnesota Utility Operations included in base rates of \$1,081,727, was the result of applying the Department recommended (\$96,047) adjustment to the CPE test-year proposal of \$1,897,774. The resulting \$1,801,727 Commission approved STI is the result of capping individual employees STI at 15 percent of base compensation.</p> <p data-bbox="435 1283 1339 1524">The Department notes from Table 2 of the April 15, 2019 Compliance Filing that the Commission approved amount of STI for the Service Company included in base rates of \$1,047,041, was the result of applying the Department recommended (\$438,470) adjustment to the CPE test-year proposal of \$1,485,511. The resulting \$1,047,041 Commission approved STI is the result of capping individual employee’s STI at 15 percent of base compensation.</p> <p data-bbox="435 1549 1339 1719">A. Using the methodology utilized by CPE in its Response to DOC Information Request No. 136, and applying it to CPE’s 2018 actual base compensation paid to employees of the Minnesota Utility Operation, please calculate the amount of STI recoverable in 2018 from ratepayers, based on the exclusion of incentive compensation beyond 15 percent of</p>

Response By: Michelle Townsend
Title: Manager Business Svcs Plng & Perf Mgmt
Department: CNP Business Svcs Planning & Perf Mgmt
Telephone: 713-207-3113

an individual's base pay.

- B. Using the methodology utilized by CPE in its Response to DOC Information Request No. 136, and applying it to CPE's 2018 actual base compensation paid to employees of the Service Company, please calculate the amount of STI recoverable in 2018 from ratepayers, based on the exclusion of incentive compensation beyond 15 percent of an individual's base pay.

Response:

See attached.

Response By: Michelle Townsend
Title: Manager Business Svcs Plng & Perf Mgmt
Department: CNP Business Svcs Planning & Perf Mgmt
Telephone: 713-207-3113

Centerpoint Energy Company 072 Short Term Incentive									
Line No.	A	B	C	D	E	F	G	H	
	2018 Employee STI Award Levels	%	2018 Eligible Earnings - Co 72 (util & non-reg)	2018 Company 72 STI March 2019 Payout (utility & non-reg)	2018 STI Co 72 (utility & non-reg)	%	2018 MN STI at 131% Achieved	MNG Expense @ 47.34%	
Capped at 15% (C * F)									
1	2	2%	\$ 49,770,851	\$ 1,244,115	\$ 1,244,115	2%	\$ 1,244,115		
2	3	3%	5,932,208	215,513	215,513	3%	215,513		
3	5	5%	2,033,931	132,137	132,137	5%	132,137		
4	7	7%	7,634,126	694,392	694,392	7%	694,392		
5	10	10%	6,494,705	896,624	896,624	10%	896,624		
6	15	15%	4,399,065	897,572	897,572	15%	897,572		
7	20	20%	842,979	222,305	222,305	15%	165,645		
8	25	25%	871,179	300,904	300,904	15%	171,187		
9	30	30%	227,925	98,532	98,532	15%	44,787		
10	Company 072 STI		\$ 78,206,969	\$ 4,702,094	\$ 4,702,094		\$ 4,461,972	\$	2,112,297

Centerpoint Energy Company 002 Short Term Incentive		A		B		Capped at 15%		(B * J)	
Line No.		MN Portion of Service Company Billings	Utility Portion of MN Billings	2018 STI MN Utility	2018 Service Company STI at 131% Achieved	2018 Service Company MN Portion	2018 Service Company MN Utility Portion		
		10.81%	77.94%						
		(A * E)	(B * F)	(D * H)	(A * I)	(B * J)			
		F	G	I	J	K			
		2018 STI Co 72 (utility & non-reg)	2018 STI MN Utility	2018 Service Company STI at 131% Achieved	2018 Service Company MN Portion	2018 Service Company MN Utility Portion			
		\$	\$	\$	\$	\$	\$	\$	\$
4	0	\$ 1,898,129	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	3	\$ 3,943,186	\$ 153,531	\$ 153,530.85	\$ 16,601.11	\$ 16,601.11	\$ 12,939.39	\$ 12,939.39	\$ 12,939.39
6	5	\$ 22,759,931	\$ 1,465,804	\$ 1,465,803.85	\$ 158,495.63	\$ 158,495.63	\$ 123,536.17	\$ 123,536.17	\$ 123,536.17
7	7	\$ 42,848,649	\$ 3,841,004	\$ 3,841,004.39	\$ 415,323.24	\$ 415,323.24	\$ 323,715.20	\$ 323,715.20	\$ 323,715.20
8	10	\$ 12,134,861	\$ 1,595,611	\$ 1,595,611.11	\$ 172,531.53	\$ 172,531.53	\$ 134,476.17	\$ 134,476.17	\$ 134,476.17
9	15	\$ 18,626,750	\$ 3,780,716	\$ 3,780,715.80	\$ 408,804.31	\$ 408,804.31	\$ 318,634.15	\$ 318,634.15	\$ 318,634.15
10	20	\$ 2,602,160	\$ 697,839	\$ 511,324.50	\$ 75,456.54	\$ 75,456.54	\$ 58,813.06	\$ 58,813.06	\$ 58,813.06
11	25	\$ 8,584,613	\$ 2,843,403	\$ 1,686,876.36	\$ 307,453.74	\$ 307,453.74	\$ 239,638.52	\$ 239,638.52	\$ 239,638.52
12	30	\$ 1,310,784	\$ 581,676	\$ 257,569.00	\$ 62,895.92	\$ 62,895.92	\$ 49,022.94	\$ 49,022.94	\$ 49,022.94
13	33	\$ 224,106	\$ 90,000	\$ 44,036.83	\$ 9,731.59	\$ 9,731.59	\$ 7,585.09	\$ 7,585.09	\$ 7,585.09
14	35	\$ 1,791,529	\$ 846,580	\$ 352,035.53	\$ 91,539.70	\$ 91,539.70	\$ 71,348.74	\$ 71,348.74	\$ 71,348.74
15	40	\$ 539,131	\$ 286,443	\$ 105,999.27	\$ 30,972.77	\$ 30,972.77	\$ 24,141.09	\$ 24,141.09	\$ 24,141.09
16	50	\$ 1,305,770	\$ 869,205	\$ 256,583.82	\$ 93,986.09	\$ 93,986.09	\$ 73,255.53	\$ 73,255.53	\$ 73,255.53
17	60	\$ 371,250	\$ 300,000	\$ 72,950.62	\$ 32,438.64	\$ 32,438.64	\$ 25,283.64	\$ 25,283.64	\$ 25,283.64
18	65	\$ 908,749	\$ 777,000	\$ 178,569.24	\$ 84,016.09	\$ 84,016.09	\$ 65,484.62	\$ 65,484.62	\$ 65,484.62
19	75	\$ 535,000	\$ 515,000	\$ 105,127.47	\$ 53,686.34	\$ 53,686.34	\$ 43,403.58	\$ 43,403.58	\$ 43,403.58
20	Company 002 STI	\$ 120,384,599	\$ 18,643,812	\$ 14,407,679	\$ 2,015,933	\$ 2,015,933	\$ 1,571,278	\$ 1,571,278	\$ 1,571,278

CERTIFICATE OF SERVICE

Kristen Ruud served the above Reply Letter of CenterPoint Energy to all persons at the addresses indicated on the attached list by having the document delivered by electronic filing.

/s/

Kristen Ruud
Rates and Regulatory Analyst
CenterPoint Energy

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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Kristine	Anderson	kanderson@greatermngas.com	Greater Minnesota Gas, Inc. & Greater MN Transmission, LLC	1900 Cardinal Lane PO Box 798 Faribault, MN 55021	Electronic Service	No	OFF_SL_17-285_Official
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Generic Notice	Commerce Attorneys	commerce.attorneys@ag.state.mn.us	Office of the Attorney General-DOC	445 Minnesota Street Suite 1400 St. Paul, MN 55101	Electronic Service	No	OFF_SL_17-285_Official
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Greg	Palmer	gpalmer@greatermngas.com	Greater Minnesota Gas, Inc. & Greater MN Transmission, LLC	1900 Cardinal Ln PO Box 798 Faribault, MN 55021	Electronic Service	No	OFF_SL_17-285_Official
Generic Notice	Residential Utilities Division	residential.utilities@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012131	Electronic Service	No	OFF_SL_17-285_Official
Kevin	Reuther	kreuther@mncenter.org	MN Center for Environmental Advocacy	26 E Exchange St, Ste 206 St. Paul, MN 551011667	Electronic Service	No	OFF_SL_17-285_Official
Elizabeth	Schmiesing	eschmiesing@winthrop.com	Winthrop & Weinstine, P.A.	225 South Sixth Street Suite 3500 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_17-285_Official
Will	Seuffert	Will.Seuffert@state.mn.us	Public Utilities Commission	121 7th PI E Ste 350 Saint Paul, MN 55101	Electronic Service	Yes	OFF_SL_17-285_Official
Janet	Shaddix Elling	jshaddix@janetshaddix.com	Shaddix And Associates	7400 Lyndale Ave S Ste 190 Richfield, MN 55423	Electronic Service	No	OFF_SL_17-285_Official
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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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