

July 10, 2020

Will Seuffert
Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
Saint Paul, Minnesota 55101-2147

RE: **Comments of the Minnesota Department of Commerce, Division of Energy Resources**
Docket Nos. E,G999/CI-20-425 and E,G999/M-20-427

Dear Mr. Seuffert:

Attached are the Comments of the Minnesota Department of Commerce, Division of Energy Resources (Department), in the following matters:

In the Matter of an Inquiry into the Financial Effects of COVID-19 on Natural Gas and Electric Utilities and

In the Matter of the Petition of the Minnesota Rate Regulated Electric and Gas Utilities for Authorization to Track Expenses Resulting from the Effects of COVID-19 and Record and Defer Such Expenses into a Regulatory Asset.

The Minnesota Public Utilities Commission (Commission) issued a Notice of Comment Period on May 20, 2020 and a Notice of Clarification of Quarterly Reporting Requirement on June 25, 2020 by:

Will Seuffert, Executive Secretary of the Commission
Jorge Alonso, Commission Staff
Sundra Bender, Commission Staff

The Department recommends that the Commission **consider the comments of the Department, in response to the Commission's Notice of Comment Period and Clarification of Quarterly Reporting Requirements, regarding tracking expenses and deferred accounting related to COVID-19, discussed herein.** The Department is available to answer any questions that the Commission may have in this matter.

Sincerely,

/s/ NANCY CAMPBELL
Analyst Coordinator, CPA

/s/ GEMMA MILTICH
Financial Analyst, CPA

NC/GM/ja
Attachment

Before the Minnesota Public Utilities Commission

**Comments of the Minnesota Department of Commerce
Division of Energy Resources**

Docket Nos. E,G999/CI-20-425 & E,G999/M-20-427

I. INTRODUCTION

On May 20, 2020, the Commission issued its *Notice of Comment Period regarding: In the Matter of an Inquiry into the Financial Effects of COVID-19 on Natural Gas and Electric Utilities in Docket No. E,G999/CI-20-425 and In the Matter of the Petition of the Minnesota Rate Regulated Electric and Gas Utilities for Authorization to Track Expenses Resulting From the Effects of COVID-19 and Record and Defer Such Expenses into a Regulatory Asset (Commission's May 20, 2020 Notice)*. The Commission required all rate-regulated electric and gas utilities to provide in their initial filings "An explanation of their proposed accounting methodology for tracking costs and revenues or grants incurred or received as a result of the COVID-19 Pandemic as well as any known and estimated costs and revenues, clearly identified within specific categories."¹

The Commission indicated that the following topics are open for comment:

- Are the accounting methodologies proposed by the electric and gas utilities for tracking costs, revenues and grants incurred or received reasonable?
- Are cost and revenues clearly identified and clearly within specific categories? For example, what types of financial effects should be considered COVID-related, including cost increases and decreases, revenue increases and decreases, investments, as well as any concurrent or related off-sets.
- What additional actions should the Commission take, if any? For example, what type of additional information should be gathered, and what, if any, refinements should be made to the quarterly reporting requirements?
- On what dates should quarterly reports be filed?
- Are there any conditions or further caveats that should be considered related to the Commission's granting of authority to establish regulatory assets?
- Should the Commission request information on the financial effects of the COVID-19 pandemic on the utilities?
- Are there other issues or concerns related to this matter?

¹ Commission's May 20, 2020 *Notice*, page 3.

On May 22, 2020, the Commission issued its Order Approving Accounting Request and Taking Other Action Related to COVID-19 Pandemic (May 22, 2020 Order), which stated the following:

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1. The Commission requests initial comments from rate regulated electric utilities on the following:
 - a. Stakeholder input on what actions the Commission should take, including what type of information to gather, if any;
 - b. Input on how to identify the types of financial impacts that could be considered COVID-related, including cost increases and decreases, revenue increases and decreases, and investments, as well as what off-sets there may be; and
 - c. Information on the financial effects on the utilities of the pandemic.
2. The Commission delegates authority to the Commission's Executive Secretary to modify and vary procedures and deadlines, including the procedures and deadlines in this and subsequent orders, for the duration of this proceeding; and
3. The Commission will direct the Executive Secretary to issue a notice requesting information from the regulated electric and gas utilities on the investments that would assist in Minnesota's economic recovery from the COVID-19 pandemic.

Docket No. E,G-999/M-20-427

4. The Commission delegates authority to the Commission's Executive Secretary to modify and vary procedures, including the procedures and deadlines in this and subsequent orders, for the duration of this proceeding.
5. The Joint Petitioners' April 20, 2020 Petition is granted with the caveat that the grant is for accounting purposes only. Further, the utilities must track costs and revenues or grants incurred or received as a result of the COVID-19 pandemic. They must make an initial filing of their accounting methodology and known and estimated costs and revenues within the specific categories in 21 days, and quarterly thereafter. The utilities still bear the burden to establish significance, reasonableness, prudence, and the incremental nature of the costs.
6. This order shall become effective immediately.

On June 10, 2020, the Joint Petitioners (CenterPoint Energy Resources Corp., d/b/a CenterPoint Energy Minnesota Gas or CPE, Dakota Electric Association, Great Plains Natural Gas Company, Greater Minnesota Gas Inc., Minnesota Energy Resources Corporation or MERC, Minnesota Power, Northern

States Power Company d/b/a Xcel Energy and Otter Tail Power) jointly (June 10 Joint Comments) and individually filed comments. The Department addresses these utility comments below.

On June 25, 2020, the Commission issued a *Notice of Clarification of Quarterly Reporting Requirement: In the Matter of the Petition of the Minnesota Rate Regulated Electric and Gas Utilities for Authorization to Track Expenses Resulting from the Effects of the COVID-19 and Record and Defer Such Expenses into a Regulatory Asset*. The Executive Secretary made the following clarification regarding ordering paragraph 5 of the Commission’s May 22, 2020 Order:

1. For the duration of this proceeding, quarterly compliance filings for the quarters ending in March, June, September and December will be due 30 days after the end of each respective quarter.
2. The first quarterly report will be due on or before July 30, 2020.
3. Compliance filings will include estimates of any COVID-related costs or offsets that are known at that time.
4. All quarterly reports must include an accounts receivable aging, by class, using a format similar to the one below:

Class	Current	1-30 days past due	31-60 days past due	61-90 days past due	90+ days past due	Total
Residential						
Commercial						
Industrial						
Total						

On July 1, 2020, CPE filed Supplemental Comments regarding *Authorization to Track Expenses Resulting from the Effects of COVID-19 and Record and Defer Such Expense into a Regulatory Asset (CPE Supplemental Comments)*.

II. DEPARTMENT ANALYSIS

The Commission in its May 20, 2020 *Notice* required all rate-regulated electric and gas utilities to provide in their initial filings “An explanation of their proposed accounting methodology for tracking costs and revenues or grants incurred or received as a result of the COVID-19 Pandemic as well as any known and estimated costs and revenues, clearly identified with specific categories.”²

The Commission’s May 20, 2020 *Notice* listed seven topics that are open for comment, which the Department addresses in the following sections:

² Commission’s May 20, 2020 *Notice*, page 3.

1. Are the accounting methodologies proposed by the electric and gas utilities for tracking costs, revenues and grants incurred or received reasonable?

The Joint Petitioners noted in their June 10 Joint Comments that the Commission will, at some later date, review and determine the significance, prudence, reasonableness and incremental nature of the utilities' COVID-19 related deferred costs and financial impacts. The Joint Petitioners indicated that their general approach for tracking and deferring COVID-19 related costs or financial impacts includes the following:

- Is the cost or other financial impact directly related to the COVID-19 pandemic or governmental actions stemming from the pandemic?
- Is the cost or other financial impact incremental to an established baseline?
- Is it practicable to identify and either document or track the particular incremental costs or other financial impact?

In its initial comments, CPE discussed four steps in its process for tracking costs and revenues related to the COVID-19 pandemic: 1) identify incremental costs and revenues; 2) document and track to a variety of accounts; 3) allocate costs to proper business unit; and 4) confirm that costs and revenues are incremental and attributable to the pandemic before seeking recovery.

In its supplemental comments, CPE provided some clarifications on how it plans to track COVID-19 impacts. First, CPE noted that, for cost comparison purposes, it would be appropriate to prorate the test year amounts that correspond to any deferred costs by the actual number of months that the Company tracks costs for deferral purposes. For example, if a utility deferred costs for 10 months (5/6th of a year), it would compare relevant costs against 5/6 of the corresponding test year amount. Second, CPE discussed comparing its actual monthly customer counts to the monthly customer count estimates included in the Company's 2020 test year. Third, CPE described its intention to compare actual sales to test year sales, adjusted for any recovery or refund resulting from decoupling; the Department addresses this issue under question number 2 in the next section of the instant comments. Fourth, CPE explained that it would compare late payment fee and reconnect revenue on a dollar-for-dollar basis to test year amounts.

In reference to the criteria against which the utilities' potential future recovery of deferred COVID-19 related costs and revenues will be evaluated, the Commission stated that, "The utilities will still bear the burden to establish significance, prudence, reasonableness and incremental nature of the net COVID-19 effect on utility costs and revenues at the time they seek recovery." The Department supports the Commission's statement. The Department clarifies that incremental costs and revenues should be measured as the difference between the currently approved revenue requirements and the actual costs and revenues impacted by COVID-19 in 2020, using the prorated basis noted by CPE and starting with an effective date of March 13, 2020. The Department does not support tracking customer counts, because this approach could be misleading and create an overly complex process. Instead, we recommend a prorated revenue requirement comparison of approved test year amounts to 2020 actual amounts for the pandemic-related period approved by the Commission. For Minnesota Power, we note that rates approved in its 2016 rate case in Docket No. E015/GR-16-664 (with the

exclusion of asset based margins) are the most recently approved revenue requirements, based on the recent approval of Minnesota Power's 2019 rate case withdrawal.

The Department generally agrees with the Joint Petitioners' overall approach and CPE's four-step process for tracking and deferring COVID-19 related costs and revenues. However, we emphasize that it is essential for utilities to track **both increases and decreases** in costs and revenues, since it is possible that reduced costs could mitigate the overall impact of COVID-19 and decrease the net cost of the pandemic. It appears that Dakota Electric's and CenterPoint Energy's individual comments may address this concern by explaining that they plan to track budgeted activities that will not take place as a result of the pandemic and correspond to savings and reduced expenses. The Department also supports allocating of costs and revenues to the proper business unit and for the Minnesota jurisdiction, as noted by CPE.

Further, rates set in a rate case are representative costs as opposed to detailed costs with work orders or even specified projects; thus the rate cases are unlikely to have fully identified baselines against which to compare the utilities' assertions changes in costs and revenues due to COVID-19. As a result, utilities will need to demonstrate that any costs they incur are truly incremental as opposed to merely a redeployment of resources for which the utilities are already charging customers.

It is always important to ensure that costs are fully offset by revenues and that there is no double-charging of costs to customers. These basic principles are particularly important now, to avoid unreasonably increasing rates for customers who are already struggling to pay bills.

- 2. Are cost and revenues clearly identified and clearly within specific categories? For example, what types of financial effects should be considered COVID-related, including cost increases and decreases, revenue increases and decreases, investments, as well as any concurrent or related off-sets?**

The Joint Petitioners correctly noted that there are not specific Federal Energy Regulatory Commission (FERC) accounts to track costs and revenue impacts resulting from a situation such as the pandemic. As a result, the Joint Petitioners offer in their Attachment A of the June 10 Joint Comments, a preliminary list of cost and revenue categories identified for COVID-19 related tracking. Attachment A includes the following categories:

1. Uncollectible accounts expense – such as increases in bad debt expenses and increases in accounts receivables beyond the amounts recovered in base rates, and resulting working capital impacts.
2. Other operating expense impacts – such as labor expense for overtime or premium time beyond the amounts recovered in base rates, information technology expenses to enable employees to work from home, increased sick benefits due to prolonged illness, and outside vendor expenses for pandemic response planning and increased cleaning or sanitation facilities. Also noted were travel, lodging and transportation reimbursement expenses – which the Department expects are decreases in expenses.

3. Revenue impacts – such as decreases revenues due to waiver of late payment charges and reconnection fees and decrease in sales.
4. Other Miscellaneous – such as COVID-19 pandemic related financial impacts not captured in the three categories above, including capital-delayed projects impact on allowance for funds used during construction or rider revenues, lost production tax credits, and changes in short-term and long-term debt costs.

In their comments, individual utilities generally discussed the same categories of costs and revenues noted above. The Department appreciates the sentiment of Dakota Electric, which noted that it hopes to never to have to seek recovery of net COVID-19 related costs and that its participation in this docket is a regulatory placeholder, in the event that the financial circumstances require action. Additionally, Greater Minnesota Gas (GMG) noted that it is too soon to determine if GMG will seek rate recovery of a regulatory asset, but that tracking is appropriate.

On the other hand, the Department is concerned with MERC's request to recover carrying costs (based on the weighted average cost of capital) on its deferral. We also note that, in supplemental comments, MERC and CPE appear to be requesting additional recovery for amounts over existing decoupling caps.

The Department concludes that the Joint Petitioners' Attachment A is a good starting point to identify possible costs and revenues related to COVID-19. However, we emphasize the importance of identifying and tracking cost decreases, including but not limited to, travel, entertainment, meals, transportation costs, construction costs, etc. We also emphasize the importance of tracking and identifying revenue increases or offsets, including but not limited to, state and federal relief, insurance claims, LIHEAP, etc. Finally, we note the importance of identifying costs that are incremental to the amounts recovered in rates. For example, while there may be some increases in certain overtime costs, there may be decreases in others. As a result, utilities will need to demonstrate that any costs they identify as related to COVID-19 are truly incremental as opposed to merely a redeployment of resources for which the utilities are already charging customers.

The Department notes that, with the exception of Minnesota Power, Otter Tail Power and Dakota Electric, we believe the Joint Petitioners already have decoupling or sales true-up mechanisms, so additional recovery above Department recommended and Commission approved caps is not appropriate. The Department does not support carrying costs, working capital impacts, or lost production tax credits for deferred accounting, which (1) the Commission has generally not allowed in past deferred accounting requests, (2) the Commission did not approve in its May 22, 2020 Order, and (3) is not reasonable when many ratepayers are experiencing significant financial distress.

- 3. What additional actions should the Commission take, if any? For example, what type of additional information should be gathered, and what, if any, refinements should be made to the quarterly reporting requirements?**

See the Department's response to question number 2, regarding additional information that should be tracked.

At this time, the Department supports an end date of September 13, 2020 for tracking and deferral of COVID-19 impacts, which is 60 days after the pandemic emergency and consistent with the Commission's decision regarding the period to suspend disconnects for residential customers in Docket No. E,G999/CI-20-375. This approach would result in a six-month tracking period from March 13 to September 13, 2020. However, we are open to considering a possible extension of tracking and deferral to year-end 2020, depending on how the pandemic develops in Minnesota.

4. On what dates should quarterly reports be filed?

The Commission in its June 25, 2020 *Notice of Clarification of Quarterly Reporting Requirement*, provided the following clarifications regarding the dates for the quarterly reports:

1. For the duration of this proceeding, quarterly compliance filings for the quarters ending in March, June, September and December will be due 30 days after the end of each respective quarter.
2. The first quarterly report will be due on or before July 30, 2020.

The Department notes that most of the utilities in their comments supported reporting 30 days after each quarter, but some utilities recommended that the reporting start after the 2nd or 3rd quarters of 2020. Utilities supporting the 3rd quarter reporting start date expressed concerns that it is too early to provide a comprehensive list of potential costs and financial impacts related to COVID-19.

The Department supports the Commission's clarification that utilities should report 30 days after the end of each quarter, starting with the first report on July 30, 2020. We believe that 30 days will allow utilities adequate time to report information that they have been tracking during the respective quarter. We support requiring the first quarterly report by July 30, 2020, as we believe that beginning the reporting process sooner rather than later will provide parties with the opportunity to review the types of costs and revenues that should be tracked as well as consider the need to make adjustments for future quarterly reporting.

5. Are there any conditions or further caveats that should be considered related to the Commission's granting of authority to establish regulatory assets?

In reference to the criteria against which the utilities' potential future recovery of deferred COVID-19 related costs and revenues will be evaluated, the Commission stated that, "The utilities will still bear the burden to establish significance, prudence, reasonableness and incremental nature of the net COVID-19 effect on utility costs and revenues at the time they seek recovery." The Department supports the Commission's statement. Additionally, the Department supports the tracking of costs and revenues or COVID-19 impacts *for accounting purposes only* as correctly incorporated in the Commission's May 22, 2020 Order on page 6.

6. Should the Commission request information on the financial effects of the COVID-19 pandemic on the utilities?

The Department supports tracking COVID-19 financial impacts for accounting purposes only – as stated in the Commission’s May 22, 2020 Order. The Department notes that it may be premature to look at the overall financial effects of the COVID-19 pandemic on the Joint Petitioners at this time. When the Department reviews deferred accounting rate recovery proposals, we expect the Joint Petitioners to include information demonstrating that the net amounts are significant and, as a result, support the need for rate recovery. To evaluate the financial impact of COVID-19 on the Joint Petitioners and whether rate recovery of COVID-19 costs is reasonable, the Department may review Minnesota Jurisdictional reports for 2020 (filed in 2021) as well as conduct a more detailed review in future rate cases.

7. Are there other issues or concerns related to this matter?

Yes, the Department has attached to these comments as Department Attachment 1, a recent July 7, 2020 article entitled “Regulators reject utility moves to recover revenue lost to COVID-19 as analysts, advocates see trend continuing”. The article provided the following summary points:

- A June 29 order from the Indiana Utility Regulatory Commission denied a multi-utility request to defer costs and losses associated with COVID-19, and to recover the lost revenue with temporary rate increases.
- The Wisconsin Public Service Commission has stopped similar actions, while leaders in Michigan and Virginia have also expressed disapproval of revenue recovery efforts by utilities.

III. CONCLUSIONS AND RECOMMENDATIONS

The Department notes the following from the above discussion:

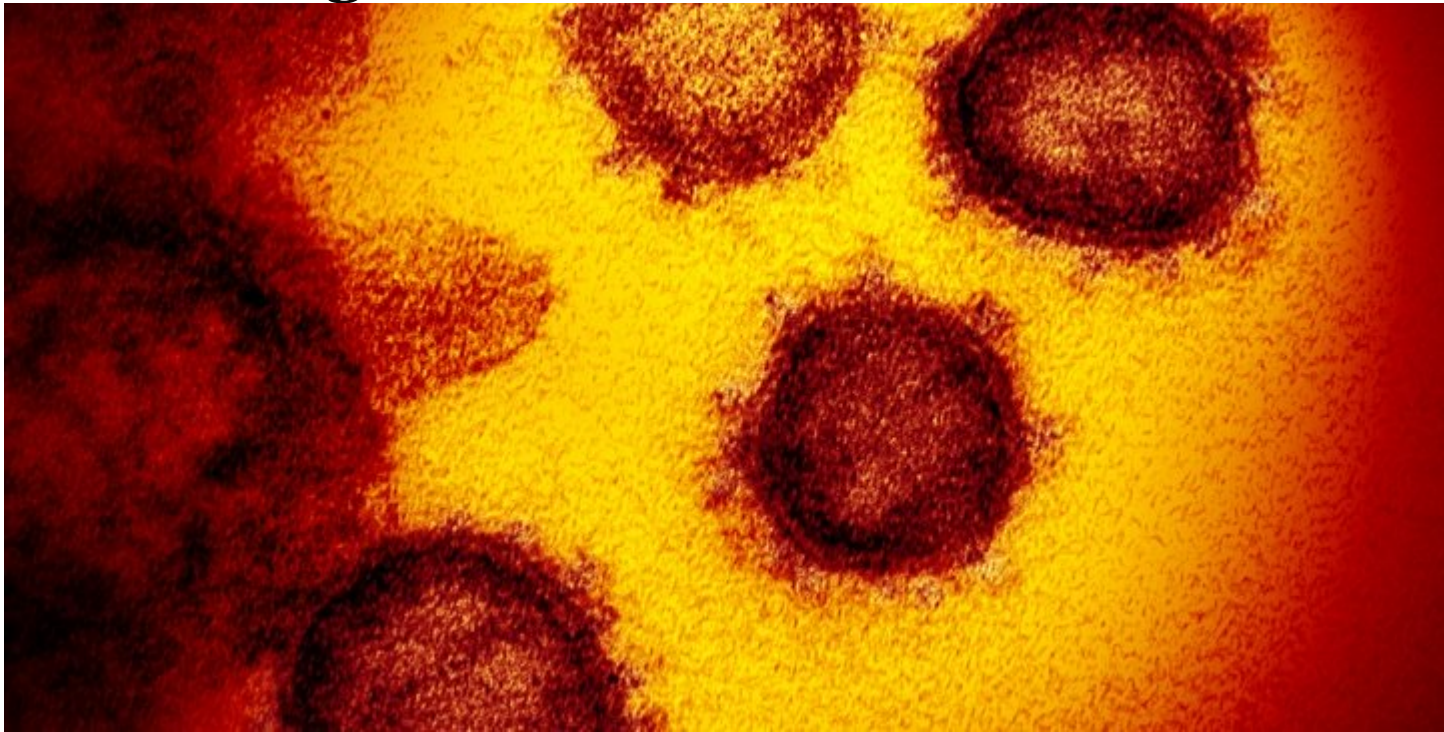
- The Department supports the Commission’s statement that, “The utilities will still bear the burden to establish significance, prudence, reasonableness and incremental nature of the net COVID-19 effect on utility costs and revenues at the time they seek recovery.”
- Incremental costs and revenues should be measured as the difference between the currently approved revenue requirements and the actual costs and revenues impacted by COVID-19 in 2020, using the prorated basis noted by CPE and starting with an effective date of March 13, 2020.
- The Department does not support tracking customer counts, which could be misleading and create an overly complex process. Instead, we recommend a prorated revenue requirement comparison of approved test year amounts to 2020 actual amounts for the pandemic related period approved by the Commission.

- For Minnesota Power, we note that rates approved in its 2016 rate case in Docket No. E015/GR-16-664 (with the exclusion of asset based margins) are the most recently approved revenue requirements, based on the recent approval of Minnesota Power's 2019 rate case withdrawal.
- The Department generally agrees with the Joint Petitioners' overall approach and CPE's four-step process for tracking and deferring COVID-19 related costs and revenues and that the Joint Petitioners' Attachment A is a good starting point to identify possible costs and revenues related to COVID-19.
- We particularly support:
 - Dakota Electric's and CenterPoint Energy's explanation that they plan to track budgeted activities that will not take place as a result of the pandemic and correspond to savings and reduced expenses. We recommend that all utilities use this approach.
 - The Department also supports allocating costs and revenues to the proper business unit and for the Minnesota jurisdiction, as noted by CPE.
- However, it is essential for utilities to track **both increases and decreases** in costs and revenues, including but not limited to, decreases in travel, entertainment, meals, transportation costs, construction costs, etc. and increases in revenues or offsets, including but not limited to, state and federal relief, insurance claims, LIHEAP, etc. Such reduced costs and higher revenues could mitigate the overall impact of COVID-19 and decrease the net cost of the pandemic.
- In addition, utilities will need to show that any costs identified are truly incremental, compared to the costs being charged to customers, rather than just a redeployment of resources for which utilities are already charging customers.
- With the exception of Minnesota Power, Otter Tail Power and Dakota Electric, we believe the Joint Petitioners already have decoupling or sales true-up mechanisms, so additional recovery above Commission-approved caps is not appropriate.
- The Department does not support carrying costs, working capital impacts, or lost production tax credits for deferred accounting, which (1) the Commission has generally not allowed in past deferred accounting requests, (2) the Commission did not approve in its May 22, 2020 Order, and (3) is not reasonable when many ratepayers are experiencing significant financial distress.
- At this time, the Department supports an end date of September 13, 2020 for tracking and deferral of COVID-19 impacts, which is 60 days after the pandemic emergency and consistent with the Commission's decision regarding the period to suspend disconnects for residential customers in Docket No. E,G999/CI-20-375 and would result in a six-month tracking period from March 13 to September 13, 2020. However, we are open to considering a possible extension of tracking and deferral to year-end 2020, depending on how the pandemic develops.

- The Department supports the Commission's clarification that utilities should report 30 days after the end of each quarter, starting with the first reporting on July 30, 2020.
- The Department supports the tracking of costs and revenues or COVID-19 impacts *for accounting purposes only* as correctly incorporated in the Commission's May 22, 2020 Order on page 6.

/ja

Regulators reject utility moves to recover revenue lost to COVID-19 as analysts, advocates see trend continuing



National Institute of Allergy and Infectious Diseases. (2020). "Novel coronavirus SARS-CoV-2" [Microscope image]. Retrieved from <https://www.flickr.com/photos/nihgov/49535193876/in/album-72157713108522106/>.

UTILITYDIVE

AUTHOR

Emma Penrod

PUBLISHED

July 7, 2020

Dive Brief:

- A June 29 order from the Indiana Utility Regulatory Commission denied a multi-utility request to defer costs and losses associated with COVID-19, and to recover the lost revenue with temporary rate increases.
- The Wisconsin Public Service Commission has stopped similar actions, while leaders in Michigan and Virginia have also expressed disapproval of revenue recovery efforts by utilities.
- 'Absurd' requests by utilities to pass COVID-19 losses to consumers are unlikely to get purchase with regulators in the near future, though long-term impacts may be discussed in future rate cases, consumer advocates predict.

Dive Insight:

The Indiana Utility Regulatory Commission has issued an "immediate" and "decisive" rejection of a request to raise residential electric rates to compensate for COVID-19, leading consumer advocates and industry analysts to conclude that similar requests in other states are likely to suffer the same fate.

"The utilities' request to recover lost revenue was beyond the pale, and, simply put, a bridge too far," said Kerwin Olson, executive director of Indiana's Citizens Action Coalition. "The reaction from the public and elected officials was immediate, decisive, and left no doubt that this request was unacceptable."

On May 8, nearly a dozen Indiana utilities joined forces to request authorization to document and defer costs and losses associated with the COVID-19 crisis, including increased costs associated with responding to the public health emergency, losses associated with government orders suspending disconnections, and decreased revenue due to declining sales. They then sought permission to adjust utility rates in order to recover the deferred revenue within 24 months.

The Indiana Utility Regulatory Commission rejected this proposal, citing the utilities' obligation to provide "safe, reliable service" in exchange for "just and reasonable rates."

"Asking customers to go beyond their obligation and pay for services they did not receive is beyond reasonable utility relief based on the facts before us," the order states.

Indiana Energy Association President Danielle McGrath said the company's her organization represents were still reviewing the IRUC order, but highlighted the fact that many Indiana utilities volunteered to suspend disconnections early in the pandemic.

Robert Mudge, a principal at The Brattle Group, said that while it remains to be seen how regulators across the nation will respond to the question of COVID-19 cost recovery, rushing to make a decision could result in negative outcomes for utilities and their ratepayers.

Research by The Brattle Group suggests that utilities nationwide have experienced a 5% reduction in load, resulting in potential net income losses of up to 30%. That kind of loss could be "survivable" for the utility, but the money has to come from somewhere, Mudge said, taking money away from essential services.

But if regulators and utilities aim to recapture these losses too soon, Mudge said, it could have a disproportionately negative impact on ratepayers if the 5% load reduction becomes permanent — or even increases as commercial and industrial bankruptcies continue.

"Let's say it's implemented in 2021," Mudge said. "That's going to be a pretty concentrated step up in rates to customers who remain on the system, and are therefore being called upon to make up those differences. What does that look like in terms of a rate hike? That's a question, but it might be sizable, and it might fall on customers who are economically challenged."

Securitization, rather than cost recovery, might be the best option in this case, Mudge said. Issuing bonds to cover losses tied to the pandemic would provide utilities with the money they need up front, while stretching the cost to rate payers over several decades, avoiding rate shock.

Matt Kasper, research director for the Energy and Policy Institute, said he believes utilities that seek similar provisions in other states will likely face rejection for requests he described as "absurd."

In addition to Indiana, he said, the Wisconsin Public Service Commission refused to extend recovery to losses due to declining sales in an mid-April decision. Officials in Michigan and Virginia have also indicated they would not support utilities that sought to recover lost revenue, arguing that shareholders, not customers, should bear the burden of declining sales, leading Kasper to his conclusion that there is very little appetite for these cost-recovery requests.

However, if COVID-19 results in long-term changes to demand for electricity or other services, Kasper said those trends could become the subject of future rate cases.

"If a utility isn't collecting as much revenue from the industrial users as expected," he said, "it will look to raise rates in a future rate case on residential customers in order to get its annual revenue requirement."

CERTIFICATE OF SERVICE

I, Sharon Ferguson, hereby certify that I have this day, served copies of the following document on the attached list of persons by electronic filing, certified mail, e-mail, or by depositing a true and correct copy thereof properly enveloped with postage paid in the United States Mail at St. Paul, Minnesota.

Minnesota Department of Commerce
Comments

Docket No. E,G999/CI-20-425 and E,G999/M-20-427

Dated this **10th** day of **July 2020**

/s/Sharon Ferguson

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Cody	Chilson	cchilson@greatermngas.com	Greater Minnesota Gas, Inc. & Greater MN Transmission, LLC	1900 Cardinal Ln PO Box 798 Faribault, MN 55021	Electronic Service	No	OFF_SL_20-425_Official

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John	Coffman	john@johncoffman.net	AARP	871 Tuxedo Blvd. St. Louis, MO 63119-2044	Electronic Service	No	OFF_SL_20-425_Official
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	Yes	OFF_SL_20-425_Official
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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	Yes	OFF_SL_20-427_Official
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