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June 10, 2020

VIA ELECTRONIC FILING

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

Re: In the Matter of an Inquiry into the Financial Effects of COVID-19 on
Natural Gas and Electric Utilities, Docket No: E,G-999/CI-20-425

In the Matter of the Petition of the Minnesota Rate Regulated Electric and
Gas Utilities¹ for Authorization to Track Expenses Resulting From the
Effects of COVID-19 and Record and Defer Such Expenses into a
Regulatory Asset, Docket No: E,G-999/M-20-427

Initial Filing of Minnesota Energy Resources Corporation

Dear Mr. Seuffert:

On May 20, 2020, the Minnesota Public Utilities Commission (the "Commission") issued a Notice of Comment Period in the above-referenced dockets (the "Commission Notice"), requesting information from the utilities, including Minnesota Energy Resources Corporation ("MERC" or the "Company") related to the accounting methodology of known and estimated incremental costs incurred as a result of the COVID-19 pandemic and the recording of such costs into a regulatory asset.

The Commission Notice requested that the electric and natural gas utilities submit filings by June 10, 2020, providing 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. Other topics open for comments include the following:

- 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?
- Other issues or concerns related to this matter.

MERC submits this initial filing in accordance with the Commission's Notice.

MERC appreciates the Commission's May 22, 2020 authorization of deferred accounting treatment for increased expenditures attributable to COVID-19. Such a deferral will provide the utilities with the *opportunity* to request recovery of these previously unforeseen and potentially material costs. The utilities' ability to create regulatory assets for these costs will support the utilities' financial strength through the pandemic and in the months to follow. MERC understands that the Commission's order grants deferral for accounting purposes only, and that MERC will bear the burden to later establish significance, reasonableness, prudence, and the incremental nature of the costs in a future filing.

1. Proposed Accounting Methodology

There are no specific FERC accounts in place to track incremental costs and foregone revenue resulting from a peacetime emergency like the COVID-19 pandemic, so alternative tracking measures have been developed and employed by MERC. Because the Commission will review the recoverability of the deferred amounts in a future proceeding, where the prudence of the expenditures can be examined comprehensively, MERC will diligently track and retain support for the deferral entries.

At a high level, MERC will (1) identify incremental costs and foregone revenues resulting from COVID-19; (2) document and track those costs and foregone revenues during the pendency of the pandemic and for as long as they are incurred¹; (3) allocate the costs and foregone revenue to the proper business unit; and (4) confirm that the costs and foregone revenue are (a) incremental and (b) attributable to the pandemic before seeking their recovery in a future proceeding or proceedings.

For this purpose, MERC is creating and populating specific regulatory asset accounts in FERC account 182. The first such account is entitled "Other Reg Assets COVID-19 Deferred Expenses – Gas."

¹ MERC has implemented specific accounting elements within its general ledger system to capture the specific and identifiable costs or foregone revenues as experienced, which will be booked to a regulatory asset rather than an expense account.

2. Known and Estimated Costs and Revenues

It is too early to develop comprehensive lists of potential increased costs and foregone revenue types that MERC has or will incur during and after the COVID-19 pandemic, therefore MERC cannot reasonably estimate the potential magnitude of all of the financial impacts at this time with any level of accuracy. Identifying the incremental costs and establishing the methods used to track and report the data will change as the state and federal government's response to COVID-19 evolves. Further, the types of incremental costs incurred by one utility may differ widely from another based upon the utility service territory, demographics, economic circumstances, specific programs in place or developed to assist customers and support economic recovery, and so on.

MERC does have a preliminary list of categories identified for potential tracking for its own deferred accounting purposes. That list is provided as Attachment A. Those categories are described in more detail below.

a. Incremental Operations & Maintenance ("O&M") Costs

Examples of incremental O&M costs incurred to date in response to COVID-19 include the purchase of additional personal protective equipment for utility employees in the field and at critical operational facilities, as well as additional cleaning and sanitizing costs for vehicles and work areas. MERC has also incurred additional costs to implement technology to enable employees who do not need to be physically in the field, at utility facilities, or in the office, to continue to perform their work remotely. These are all examples of Non-Labor O&M costs that will be tracked.

Other potential Non-Labor O&M cost increases are also likely in areas such as the administrative and financing costs associated with increased uncollectibles and arrearages (which will result not only from the current economic conditions, but also because of the suspension of customer deposits and disconnections); outside services (e.g., contractors and outside legal fees); the purchase of tools and materials to facilitate work, ensure reliability, and to maintain employee health and safety, and increased short-term and long-term debt financing costs. None of these potential cost increases have been incurred or accumulated in any detail at this time.

Incremental Labor O&M costs increases may also be attributed to the response to COVID-19. Examples of such costs include overtime (unaffected healthy employees have needed to work additional shifts to cover other employees sick or under quarantine or, additional hours are needed to complete work due to social distancing), premium pay for working in hazardous conditions, additional sick time benefits granted in response to prolonged illness and/or quarantine of exposed or impacted employees, and unplanned shifts in costs from capital projects to O&M work. To the extent that MERC incurs any of these incremental costs, they will be added to the deferral.

b. Bad Debt Expense

The impacts of COVID-19 are unprecedented and likely to result in higher bad debt write offs and increased uncollectible expense. MERC anticipates seeing an increase in uncollectibles and arrearages as a result of the current economic conditions and the suspension of customer disconnections and deposits.

The basis for deferring increased bad debt expense is similar to that for other increased costs incurred as a result of COVID-19, namely that (1) the declaration of the COVID-19 public health emergency is an exceptional and unusual situation, (2) continued access to safe, reliable, and affordable utility service during the emergency is essential to public health and safety, (3) responding to state directives and other actions the utility may take during the emergency, as well as the existence of the emergency itself, will likely result in increased bad debt expense both during and after the public health emergency that is beyond the utility's control, and (4) the increased bad debt expense resulting from COVID-19 is unusual and could cause the utility financial harm or distort the current year's income.

MERC will track uncollectible expense related to the COVID-19 pandemic as compared to the uncollectible expense reflected in its currently authorized rates. The difference between the authorized and actual ratio of uncollectible expense compared to revenues would be used to determine the amount of deferral.²

c. Revenues or Grants Received

As of the date of this filing, none of the federal assistance programs enacted as part of the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act appear to provide benefits that would cover utility expenditures and foregone revenues resulting from the COVID-19 pandemic. The enhanced unemployment provisions, small business loans, and so forth, contained in the federal stimulus legislation should assist customers with utility payments, if they choose to apply them accordingly, but any benefit to the utilities would be indirect.

In the unlikely event that MERC does receive some form of direct grant or relief for COVID-19 expenses, it will be tracked in the deferral account.

a. Foregone Revenue

In its letter of March 25, 2020, regarding Responsive Measures to the Outbreak of COVID-19,³ the Commission specifically requested that utilities restrict disconnection of residential customers for non-payment of bills and reconnect customers who had previously been disconnected for the duration of the peacetime emergency. That letter

² MERC's test year bad debt expense currently authorized in rates is 0.762068% of Commission approved test year tariffed revenues per the Commission's final order dated December 28, 2018, in Docket G011/GR-17-563.

³ https://mn.gov/puc/assets/3-26-2020%20COVID-19%20Letter_tcm14-425357.pdf

also requested that the utilities waive late fees for residential and small business customers incurred as a result of the economic circumstances related to the COVID-19 pandemic. As a result of the steps taken in response to the Commission's March 25 request, there are specific revenue sources that have been suspended during the COVID-19 pandemic, including customer deposits (that protect the utility and other customers in the event of non-payment), late payment charges (that compensate the utility for the cost to finance operations due to reduce cash collections and the administrative costs of managing arrearages and seeking collection), and increased deferred payment arrangements (which affect utility cash flow). Only the incremental financial impacts of these activities, if any, will be deferred as appropriate.

d. O&M Cost Savings To Offset Sales Revenue Losses

MERC anticipates reduced sales revenue due to a reduction in utility service usage as the economy came to a virtual standstill as a result of the COVID-19 pandemic. While residential usage may remain consistent or even increase as a result of work and travel restrictions, MERC notes that its commercial and industrial customers have reduced usage during the Stay At Home and Stay Safe MN orders⁴ as closure and social distancing requirements have been implemented and business operations are idled.⁵ Still unknown are the longer-term impacts on the economy in Minnesota, with key variables including how long the statewide Emergency Executive Orders will remain in place and how long it will take for the economy to recover after the peacetime emergency is lifted.

In this unprecedented time when our economy has been battered by COVID-19 and the state has issued orders to ensure the availability of safe, reliable, and affordable utility services during the emergency, MERC is actively taking steps to manage costs in response to the reduced sales and revenues resulting from the shutdown of many parts of the economy and significant slowdowns in others. Only by managing costs in an effort to offset fluctuations in sales revenues will MERC have the opportunity in any given year to earn its authorized return on capital, whether those fluctuations are due to warmer-than-normal weather, lower-than-anticipated sales growth, and/or economic conditions as a result of COVID-19.

At this time, MERC is not proposing any accounting measures associated with either reduced commercial and industrial revenues or savings related to O&M costs that result from its cost management efforts.

e. Carrying Costs on Deferral Balance

Carrying costs for both incremental expenditures and foregone revenue should accrue at the weighted average cost of capital. This is supported by the fact that these costs

⁴ Emergency Executive Orders 20-01 (March 13, 2020), 20-20 (March 25, 2020), 20-35 (April 13, 2020) and 20-53 (May 13, 2020)

⁵ MERC has revenue decoupling only for the residential classes.

presumably will not be addressed until the utilities' next general rate cases, which may not occur for one year or longer. These costs and foregone revenue (in particular, collection-related costs) will exacerbate the strain on utility balance sheets due to overall lower demand and revenues that are expected to result from COVID-19. Unless carrying costs are allowed at the weighted average cost of capital, there is a risk that this combination of factors could negatively affect the utilities' credit metrics and drive up their cost of borrowing, which only serves to increase the costs to provide safe, reliable gas service to customers over the long term.

3. Other Topics Open for Comment

At this time, MERC only offers comments on the timing and structure of the quarterly reporting requested by the Commission in its Notice. Recognizing that reporting places further demands on the time and resources of the utilities, the Commission, and the Department, the Company believes that these reports need not be overly detailed or lengthy and need not be subject to rounds of party comments or analysis unless or until a utility requests rate recovery. In the interim, MERC recommends that the only reporting requirement be a simple summary of the totals by month by category recorded since the prior report. The categories used by MERC at this time would include the following:

- Incremental O&M Expense
- Bad Debt Expense
- Revenues and Grants Received
- Foregone Revenue

Again, only when (or even if) a utility applies for recovery of the deferral balance will it be necessary to provide detailed entries and support for the amounts.

MERC requests that quarterly filings be done on a calendar quarter basis. The first filing would cover the quarter ended September 30, 2020. We propose the due date of each filing to be no earlier than 30 days after quarter end.

4. Conclusion

In conclusion, MERC appreciates the Commission's proactive leadership during this challenging time and commends the Commission for its willingness to address utility financial issues as we focus on ensuring the continued safe and reliable provision of utility services to customers.

Mr. Will Seuffert
June 10, 2020
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DATED June 10, 2020

Respectfully submitted,

/s/ Richard F. Stasik

Richard F. Stasik
Director – State Regulatory Affairs
Minnesota Energy Resources Corporation

Category	Initiative	Item	Short Description
O&M	Labor	Overtime	1) Unaffected/healthy employees working additional shifts to cover for those that are sick/quarantined or unable to work during emergency 2) Additional hours to complete work due to social distancing
O&M	Labor	Premium Time	1) Potential additional pay due to hazardous working conditions 2) Other stipulations to workforce agreements resulting from social distancing or other circumstances as a result of the emergency
O&M	Labor	Other	1) Non-union/union workers paid to stay home after initial emergency order 2) Extended shifts of FTEs including security and union pay premiums. During same period, other employees ordered to be quarantined and compensated
O&M	Labor	Shift of costs from Capital to O&M	1) Impact of crews shifting work from capital projects to O&M activities to maintain utility service 2) Impact of shifting capital work to O&M as a result of emergency
O&M	Labor	Sick Time	1) Additional sick time benefits granted in response to prolonged illness
O&M	Non Labor	Materials Purchases	1) Materials and Supplies purchased in support of pandemic response (hand sanitizer, Personal Protection Equipment, sleeping bags, cots, etc.) 2) Meals-Ready-to-Eat (MREs) to prepare for sequester in the event of large % infection of critical operations workforce
O&M	Non Labor	Services from Outside Vendors	1) Consulting services for pandemic planning and response procedures 2) Additional cleaning of facilities and installation of minor facility improvements to promote containment (hand sanitizing stations, duct work, etc.)
O&M	Non Labor	Tools to facilitate work	1) Fleet: Additional costs from social distancing and workforce changes such as fuel and maintenance for taking vehicles to employees' homes for rapid response 2) Additional tools to support work from home directive as prescribed by state and federal orders – Expanded conference line capacity Increased network bandwidth Expanded video conferencing licenses Cell phone hot spots for employees without home internet Additional laptops for employees without work laptops or home laptops Head-sets and other technology needed to perform from home 3) Healthcare costs

Category	Initiative	Item	Short Description
O&M	Non Labor	Employee Expense	1) Pre-sequestration costs including food & drink and cleaning supplies 2) In event of a sequestration, expenses would include food & drink. These costs are in addition to the premium time pay for sequestered employees 3) Mileage/fuel reimbursements as workers use personal cars to travel to worksites when only one person is allowed in a company vehicle 4) Hotel/Meals for workers unable to leave work area
Revenue		Sales	Customer energy usage anticipated to change as a result of lower demand as well as government restrictions on operations
Revenue		Service & Facility Fees	Customer counts anticipated to decrease/change as a result going out of business
Revenue		Late payment revenues	Customer fees waived as a result of supporting the economy and customers impacted

CERTIFICATE OF SERVICE

I, Colleen T. Sipiorski, hereby certify that on the 10th day of June, 2020, on behalf of Minnesota Energy Resources Corporation (MERC), I electronically filed Initial Filing of Minnesota Energy Resources Corporation on www.edockets.state.mn.us. Said documents were also served via U.S. mail and electronic service as designated on the attached service list.

Dated this 10th day of June, 2020.

/s/ Colleen T. Sipiorski
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