



January 4, 2021

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VIA E-FILING

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

**Re: In the Matter of Minnesota Power’s Petition for Approval to Track and Defer Lost Large Industrial Customer Sales Resulting from the COVID-19 Pandemic
PUC Docket Number: E-015/M-20-814**

Dear Mr. Seuffert:

The Large Power Intervenors (“LPI”)¹ submit this letter comment in response to the Minnesota Public Utilities Commission’s (“Commission”) Notice of Comment Period relating to the docket listed above.² The Notice requests stakeholder comments on whether “the Commission [should] approve Minnesota Power’s request to track and defer lost customer sales.”³ LPI appreciates the opportunity to submit a comment on this matter and submits the following for consideration by the Commission and other stakeholders.

As a threshold matter, though LPI is sensitive to the issues created by the COVID-19 pandemic, it is not convinced that Minnesota Power’s petition meets the high standard traditionally required for approval of deferred accounting.⁴ But LPI recognizes that recent Commission orders have deviated from this standard to articulate a more flexible approach for approving deferred accounting.⁵ In any event, LPI looks forward to gaining a better understanding of Minnesota

¹ LPI is an *ad hoc* consortium of large industrial customers of Minnesota Power consisting for purposes of this filing of ArcelorMittal USA (Minorca Mine); Blandin Paper Company; Boise Paper, a Packaging Corporation of America company, formerly known as Boise, Inc.; Enbridge Energy Limited Partnership; Gerdau Ameristeel US Inc.; Hibbing Taconite Company; Northern Foundry, LLC; Sappi Cloquet, LLC; USG Interiors, Inc.; United States Steel Corporation (Keetac and Minntac Mines); and United Taconite, LLC.

² Notice of Comment Period (Dec. 18, 2020) (eDocket No. 202012-169155-01) (the “Notice”).

³ *Id.* at 1.

⁴ *In the Matter of a Request by Interstate Power and Light Company for Approval of Deferred Accounting Treatment of Costs Related to the 2008 Flood*, MPUC Docket No. E,G-001/M-08-728, Order Authorizing Deferred Accounting Treatment Subject to Conditions at 2 (Apr. 23, 2009) (stating that “[t]raditionally, deferred accounting has been reserved for costs that are unusual, unforeseeable, and large enough to have a significant impact on the utility’s financial condition ... [or occasionally] when utilities have incurred sizeable expenses to meet important public policy mandates....”).

⁵ *In the Matter of the Petition of 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*

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Power's position, and requests that Minnesota Power update and address its petition in light of current customer demand projections in reply comments.

LPI is grateful for the opportunity to provide this brief letter comment and looks forward to working with Minnesota Power, the Commission and other stakeholders as this docket progresses.

By copy of this letter, all parties have been served. A Certificate of Service is also attached.

Very truly yours,

Stoel Rives LLP

/s/ Andrew P. Moratzka

Andrew P. Moratzka

APM:cal
Enclosures

cc: Service List

Asset, MPUC Docket No. E,G-999/M-20-427, Order Approving Accounting Request and Taking Other Action Related to COVID-19 Pandemic at 4-5 (May 22, 2020) (approving deferred accounting for COVID-19-related expenses for which the significance "cannot[] be determined at this time"). This order was also filed in MPUC Docket No. E,G-999/CI-20-425; *In the Matter of Xcel Energy's Petition for Approval of Electric Vehicle Pilot Programs*, MPUC Docket No. E-002/M-18-643, Order Approving Pilots with Modifications, Authorizing Deferred Accounting, and Setting Reporting Requirements at 19-20 (July 17, 2019) (approving deferred accounting for two electric vehicle pilot programs).

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CERTIFICATE OF SERVICE

I, Carmel Laney, hereby certify that I have this day served a true and correct copy of the following document(s) to all persons at the addresses indicated below or on the attached list by electronic filing, electronic mail, courier, interoffice mail or by depositing the same enveloped with postage paid in the United States Mail at Minneapolis, Minnesota.

LETTER COMMENT ON BEHALF OF THE LARGE POWER INTERVENORS

In the Matter of Minnesota Power's Petition
for Approval to Track and Defer Lost Large
Industrial Customer Sales Resulting from
the COVID-19 Pandemic
PUC Docket Number: E-015/M-20-814

Dated this 4th day of January, 2021

/s/ Carmel Laney
Carmel Laney

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