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June 10, 2020

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

—Via Electronic Filing—

RE: DEFERRED ACCOUNTING METHODOLOGY  
FINANCIAL EFFECTS OF COVID-19  
DOCKET NO. E,G999/M-20-427

Dear Mr. Seuffert:

Northern States Power Company, doing business as Xcel Energy, submits this initial filing providing an explanation of the Company's proposed accounting methodology for tracking related expenses, revenues, grants and other offsets resulting from the effects of COVID-19, and the recording of such into a regulatory asset, pursuant to the Minnesota Public Utilities Commission's May 20, 2020 Notice of Comment Period in the above-noted docket.

The Company joins in the Comments of the Joint Petitioners<sup>1</sup> filed today, which generally describes the approach we are taking in this matter and proposes a uniform framework for tracking COVID-19 related expenditures and other financial impacts that may be tracked and deferred by each utility. In this filing, we provide additional comments regarding the Company's proposed deferred accounting methodology for tracking COVID-19 related expenses and revenues, and specific categories of incurred and anticipated financial impacts.

In the past several years, we have tracked and deferred a variety of costs, and our internal systems and processes are capable of doing the same for COVID-19 related expenses and revenues. To track incremental costs related to COVID-19, the Company has set up a series of internal orders in the SAP General Ledger (SAP). The combination of the internal order and the cost element field in SAP allows the Company to identify the incremental cost by jurisdiction, business area, resource type, and FERC account.

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<sup>1</sup> 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.

The Company performs a rigorous review each month of the COVID-19 related transactions to validate the appropriateness and accuracy of each. Any charges that are determined not to be directly related or incremental to the pandemic are removed from the COVID-19 internal orders and charged to the business area O&M expense.

At this time, the Company has not identified any COVID-19 related incremental revenues but would follow a similar process to that described above to identify and track the incremental revenues. The Company also has not identified any COVID-19 related grants at this time. We note, however, there are provisions of the CARES Act that we are currently evaluating that affect the timing of when cash payments may be due rather than that result in a new revenue stream.

In general, we are tracking the costs and revenues included in the preliminary list provided as Attachment A to the Joint Petitioners' Comments, and we believe the financial impacts of COVID-19 on the Company are likely to fall within the four broad categories identified in those Comments. As noted in the Joint Petitioners' Comments, the list is preliminary; there may be additional categories of financial impacts caused by COVID-19 that we cannot now predict. That said, we believe the financial impacts we are likely to experience generally will fall within the broad categories laid out in the Joint Petitioners' Comments, which provide a sound basis for later regulatory review by the Commission. We emphasize, however, that the goal of this docket should not be to identify and track each and every incremental impact across the range of FERC accounts. Rather, the intent should be to identify incremental cost impacts caused by the COVID-19 pandemic, organized in a way that allows parties to understand them, that are reasonable to bring forward for review at a later date.

Although we have been tracking costs and revenues as noted above, we believe it is premature to report preliminary known costs or estimated costs related to COVID-19. Instead, we believe the appropriate next step is to achieve alignment around the financial impact categories laid out in the Joint Petitioners' Comments. Then, assuming stakeholders align on the appropriate categories, in the third quarter of this year, we could begin providing actual data. We believe this will provide parties sufficient time to review this information prior to any request for recovery of deferred amounts, and it will have the benefit of being organized in a uniform and hopefully agreed-upon manner.

## **Conclusion**

We appreciate this opportunity to put forth information regarding tracking and deferring for later potential recovery expenses related to the COVID-19 pandemic. We look forward to Parties' July 10, 2020 Comments on utilities' initial filings, what

type of additional information should be gathered, and what, if any, refinements should be made to quarterly reporting requirements, as Noticed in Docket No. E,G999/CI-20-425.

We have electronically filed this document with the Minnesota Public Utilities Commission, and copies have been served on the parties on the attached service list. Please contact me at (612) 330-6270 or [allen.krug@xcelenergy.com](mailto:allen.krug@xcelenergy.com) or Mary Martinka at (612) 330-6737 or [mary.a.martinka@xcelenergy.com](mailto:mary.a.martinka@xcelenergy.com) if there are any questions regarding this submission.

Sincerely,

/s/

ALLEN D. KRUG  
ASSOCIATE VICE PRESIDENT  
NSPM STATE REGULATORY POLICY

c: Service List

## CERTIFICATE OF SERVICE

I, Lynnette Sweet, hereby certify that I have this day served copies or summaries of the foregoing document on the attached list(s) of persons.

xx by depositing a true and correct copy thereof, properly enveloped with postage paid in the United States Mail at Minneapolis, Minnesota

or

xx electronic filing

**Docket No. E,G999/M-20-427**

Dated this 10th day of June 2020

/s/

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Lynnette Sweet  
Regulatory Administrator

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