

June 28, 2024

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

**RE: In the Matter of a Commission Investigation into Gas Utility Resource Planning**

**In the Matter of a Commission Evaluation of Changes to Natural Gas Utility Regulatory and Policy Structures to Meet State Greenhouse Gas Reduction Goals**

Docket No. G008, G002, G011/CI-23-117

Dear Mr. Seuffert:

Attached are the Comments of the Minnesota Department of Commerce (Department) in the matter listed above.

In a Notice of Extended Comment Period (NOC) dated May 7, 2024, the Minnesota Public Utilities Commission (Commission) requested comments on the filing requirements for Xcel Energy, CenterPoint Energy, and Minnesota Energy Resource Corporation (MERC) natural gas integrated resource plans.

In the attached comments, the Department responds to the questions in the NOC and provides its recommendations.

The Department is available to answer any questions that the Minnesota Public Utilities Commission may have.

Sincerely,

/s/ Dr. Sydnie Lieb  
Assistant Commissioner of Energy Regulatory Analysis

JK/SS/AG/ad  
Attachment



## Before the Minnesota Public Utilities Commission

### Comments of the Minnesota Department of Commerce

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Docket No. G008, G002, G011/CI-23-117

#### I. INTRODUCTION

The Minnesota Department of Commerce (Department) appreciates the opportunity to provide comments in response to the Minnesota Public Utilities Commission (Commission) Notice of Extended Comment Period (NOC) dated May 7, 2024.

The NOC included one issue and the following seven topics:

- Issue – What filing requirements should the Commission adopt for Xcel Energy, CenterPoint Energy, and Minnesota Energy Resource Corporation (MERC) natural gas resource plans?
- Topics –
  1. What, if any, additional filing requirements should the Commission adopt for natural gas integrated resource plans (Gas IRPs)?
  2. Three utilities have been instructed to file Gas IRPs on a staggered filing schedule.<sup>1</sup> Which utility should file its plan first and why? When should that plan be filed? When should the other utilities file their plans?
  3. For Xcel Energy, what, if any, direction should the Commission give regarding Xcel’s analysis and reporting on methane emissions?<sup>2</sup>
  4. Are there any other issues or concerns related to this matter?
- Equity
  5. How should equity be incorporated into gas resource plans and the gas planning process?  
Consider the utility’s ability to impact equity in terms of:
    - a. Distribution of burdens and benefits (for example, where to build infrastructure).
    - b. Participation in decision-making (for example, when, where, and how public meetings, listening sessions, etc. are held).
    - c. Solutions that match how people want to live their lives (for example, matching utility programs and services to individual

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<sup>1</sup> Order Establishing Framework for Natural Gas Utility Integrated Resource Planning (Framework Order) issued March 27, 2024, in docket no. G008, G002, G011/CI-23-117, Page 8.

<sup>2</sup> For Xcel Energy only, the Commission moved reporting of the methane emission information in the Environmental Performance Outcome Metrics – methane emissions from the Company’s distribution system, upstream methane emissions, and methane emissions across the full fuel cycle – to Natural Gas Resource Plan dockets. See Order Accepting 2021 and 2022 Reports, Suspending Decisions and Baselines and Targets, and Modifying Reporting Requirements issued January 26, 2024, in docket no. E002/CI-17-401 at Ordering Paragraph 9.

- community needs and wants, rather than one-size-fits-all solutions).
- d. Redress for previous harms (for example, considering how to locate utility jobs and affordability programs in communities that have been impacted by environmental injustices or another systemic disinvestment).
- Especially for members of the public and groups that interface with the public:
    6. How does your community use natural gas in unique ways, ways that the Commission or other groups might not see (for example, your need for a particular power source or appliance)?
    7. Before making final decisions, how can utilities best engage with communities to make sure community needs are considered in resource plans? How should utilities document community feedback as well as explain why community input was or was not used in final gas resource plans?

On May 31, 2024, CenterPoint Energy Minnesota Gas (“CenterPoint Energy”), Minnesota Energy Resources Corporation (“MERC”), and Northern States Power Company d/b/a Xcel Energy (“Xcel”) (collectively “the Gas Companies”) filed their respective Straw Proposals (Proposal or SP).

## II. ANALYSIS

The Department reviewed CenterPoint’s, MERC’s, and Xcel’s Straw Proposals. We appreciate the effort the Companies’ staff expended in develop these three documents. Regarding the organization of these comments, the Commission’s NOC created an outline for the Department’s Comments. Under each topic, the Department summarizes the different Gas Companies’ responses and then provides a recommendation or recommendations.

### A. *WHAT, IF ANY, ADDITIONAL FILING REQUIREMENTS SHOULD THE COMMISSION ADOPT FOR NATURAL GAS INTEGRATED RESOURCE PLANS (GAS IRPS)?*

The Gas Companies’ responses to this question varied. Xcel provided the most detailed response to this question and provided recommended decision options for each Framework Order point addressed. CenterPoint didn’t identify any additional topics for filing requirements but did develop additional language that CenterPoint believes clarifies some of the language in several of the Commission’s Order Points from the Framework Order in this proceeding. CenterPoint also provided several new defined terms it thought appropriate to include in this process. MERC provided: 1) additional defined terms it would like to see clarified; 2) a correction to one Commission Order Point; 3) a request for deferred accounting for the costs associated with developing a Gas IRP; and 4) a discussion of the Company’s efforts related to promoting equity.

The Department adopted Xcel’s issues list for this section. CenterPoint and MERC’s comments are included where appropriate.

### **1. *Consideration of the State's economy-wide greenhouse gas reduction statutory goals***

Xcel's SP provides some additional clarification on its proposed approach for incorporating the State's greenhouse gas reduction goals in its Gas IRP. Xcel proposes: 1) to calculate emissions reductions based on in-state, anthropogenic emissions aligned with United States Environmental Protection Agency (EPA) reporting; 2) to report that same information using other available data; and 3) lifecycle Greenhouse Gas (GHG) emissions factors from filed Natural Gas Innovation Act (NGIA) Plans, to quantify those reductions. In addition, Xcel suggests the Commission adopt 2020 as the baseline year for Gas IRP reductions estimates to be consistent with the NGIA.<sup>3</sup>

Xcel's proposed decision option reads:

Consider the State's economy-wide greenhouse gas reduction statutory goals consistent with Minn. Stat. § 216H.01 and 216H.02 using 2020 as the baseline year. Lifecycle GHG emission factors from filed Natural Gas Innovation Act (NGIA) Plans can also be considered in resource analysis to ensure lower emissions on a lifecycle basis.<sup>4</sup>

CenterPoint and MERC did not address this topic.

The Department appreciates the proposed clarification and agrees with Xcel's statement that the proposed 2020 baseline year is consistent with the baseline year included in the NGIA. Thus, the Department recommends the Commission adopt Xcel's proposed decision option.

### **2. *Treatment of energy efficiency alongside all other energy resource options***

Xcel proposes to analyze energy efficiency across three tiered scenarios.<sup>5</sup> The initial scenario would be a "base case" which incorporates the amount of energy efficiency included in the current Energy Conservation and Optimization (ECO) Plan. The next tier of scenarios would consist of a series of "intermediate scenarios" including "incremental cost at higher or lower spending levels and the expected impact of resulting incremental achievement" from the base case. The third tiered scenario, referred to as the "maximum scenario", would initially set a maximum spend at 100 percent of incremental capital costs. If the result of the initial "maximum scenario" is 100 percent cost-effective, the Company stated additional scenarios with levels of incremental capital costs greater than 100 percent may be modeled. Xcel further added that, in accordance with the Framework Order Point 50, five-year energy efficiency program spending would be included in its action plan timeframe.

The Company included a proposed decision option on this topic, which reads:

To treat energy efficiency alongside all other energy resource options, utility integrated resource plans should evaluate energy efficiency

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<sup>3</sup> Minn. Stat. § 216B.2427, Subd. 2(a)(4).

<sup>4</sup> Xcel Straw Proposal, Page 2. Order Point 4 from the Framework Order) is the driver for this discussion.

<sup>5</sup> Xcel Straw Proposal, Page 3.

achievement scenarios including expected program achievement to maximum achievement.<sup>6</sup>

CenterPoint and MERC did not address this topic.

The Department discussed the language in this proposed decision option internally. Using the electric IRP process as point of comparison, the Department believes the Company's approach to modeling energy efficiency is reasonable. The Department recommends the Commission adopt Xcel's proposed decision option.

### **3. *Appropriate and cost-effective level of future energy efficiency procurement***

Addressing Order Point 12 in the Framework Order,<sup>7</sup> Xcel considers its maximum energy efficiency scenario may be set at a non-cost-effective spending level compared to supply-side alternatives. Xcel states this would result in the most cost-effective scenario being included in one of its intermediate energy efficiency scenarios. Thus, Xcel proposes the following decision option to address Order Point 12:

The appropriate and cost-effective level of future energy efficiency procurement shall correspond to the maximum program spending level that remains cost-effective when compared to supply-side alternatives.<sup>8</sup>

CenterPoint and MERC did not address this topic.

The Department reviewed Xcel's clarification of cost effectiveness as it relates to energy efficiency and concluded it appears to be reasonable. The Department recommends the Commission adopt Xcel's proposed decision option.

### **4. *Environmental externality costs of resources options***

Order Point 17 of the Framework Order states "Utilities should estimate the environmental externality costs of resource options."<sup>9</sup>

Both Xcel and CenterPoint in their Straw Proposals recommend aligning environmental externality costs in gas IRPs with the US. Environmental Protection Agency's (EPA) social cost of greenhouse gas (GHG) values found in its [Report on the Social Cost of Greenhouse Gases: Estimates Incorporating Recent Scientific Advances](#).<sup>10,11</sup> The Commission adopted these externality values in its Notice of Final EPA Report on the Social Costs of GHGs, dated January 26, 2024 in Docket Nos: E999/CI-07-1199,

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<sup>6</sup> Ibid.

<sup>7</sup> "The analysis should provide utility-specific clarity about the appropriate and cost-effective level of future energy efficiency procurement." Framework Order, Page 7.

<sup>8</sup> Xcel Straw Proposal, Page 4.

<sup>9</sup> Framework Order, Page 8.

<sup>10</sup> CenterPoint Straw Proposal, Page 2.

<sup>11</sup> Xcel Straw Proposal, Page 4.

E999/DI-22-236 and E999/CI-14-643. The Commission also adopted these values for use in subsequent dockets. As such, Xcel and CenterPoint both propose adopting the already-approved externality costs, with both proposing the following decision option:<sup>12</sup>

To estimate environmental externality costs of resource options, utilities shall use the most recent externality values adopted by the Commission in Docket No. E-999/CI-14-643.<sup>13,14</sup>

MERC did not address this topic.

The Department agrees with aligning environmental externality costs in gas IRPs with the EPA's social cost of GHG adopted by the Commission. The Department recommends the Commission approve CenterPoint's and Xcel's proposed decision option.

#### **5. Load forecast scenarios additional details (CenterPoint)**

Order Point 40 of the Framework Order requires utilities to "prove a high, medium, and low load forecast, along with relevant assumptions, in their resource plans."<sup>15</sup> In its Straw Proposal, CenterPoint interprets its high load forecast as ensuring reliability during the coldest winter days, while "medium and low forecast ranges will take additional resources into consideration."<sup>16</sup> CenterPoint further adds that this high load forecast standard has been reviewed and approved in demand entitlement filings and in rate cases. CenterPoint proposed an addition to Order Point 40, (40.a) stating:

Where the high load forecast may represent the Company's forecast for design day as provided in their most recent demand entitlement filing, and sales forecast as provided in the most recent rate case.<sup>17</sup>

MERC and Xcel did not address this topic.

The Department disagrees with CenterPoint's reasoning regarding its load forecast scenarios. The source of this disagreement is the significant difference in planning horizons. A contract demand entitlement filing includes a forecast designed to determine the design-day for an upcoming five-month heating season. A standard rate case typically also includes a one-year load forecast for the 12-month test year period. A multi-year rate case may include up to a five-year load forecast. The Commission in its March 27, 2024 *Order Establishing Framework for Natural Gas Utility Integrated Resource Planning* stated the following at page 5:

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<sup>12</sup> CenterPoint identifies this decision option as 17.a. The Department identifies this decision option for Xcel as being its fourth.

<sup>13</sup> CenterPoint Straw Proposal, Page 3.

<sup>14</sup> Xcel Straw Proposal, Page 4.

<sup>15</sup> Framework Order, Page 11

<sup>16</sup> CenterPoint Straw Proposal, Page 3.

<sup>17</sup> CenterPoint Straw Proposal, Page 4.

The Commission will instead adopt the Joint Commenters' proposal to require gas resource plans to include a ten-year sales and emissions forecast and a five-year action plan of the specific steps that the utility will take to implement that plan over the next five years.

Therefore the gas IRP process requires a 10-year forecast. Thus, the use of these shorter-term forecasts will not provide a basis for the longer-term forecast a gas IRP requires, and as such should not be considered adequate for gas IRP purposes. Hence, the Department recommends the Commission not adopt CenterPoint's addition to Order Point 40.

**6. *Additional analyses of scenarios and sensitivities in utility resource plans as directed by the Commission.***

Order Point 48 of the Commission's Framework Order requires utilities to "include additional analyses of scenarios and sensitivities in their resource plans as directed by the Commission."<sup>18</sup> Both CenterPoint and Xcel state in their Straw Proposals that the initial gas IRPs should analyze scenarios and sensitivities detailed by Framework Order Points 45 and 46. Those Order Points require high, medium, and low load scenarios and natural gas price sensitivities, respectively. CenterPoint also included Framework Order Point 47, regarding supply-side disruption analysis, in this grouping. Both utilities state these Order Points offer a starting point for the analysis included in the gas IRP and that said analysis will continue to evolve in further iterations. Xcel offers the proposed decision option in its Straw Proposal to stipulate this explicitly:

In initial integrated resource plans, utilities shall analyze scenarios and sensitivities as specified in the March 27, 2024 Order in this docket. The Commission may later order additional scenarios and sensitivities.<sup>19</sup>

MERC did not address this topic.

The Department agrees the initial Framework Order Points referenced above provide a useful starting point for the utilities, and the nature of the gas IRP process will be iterative. The Commission and interested parties will have the opportunity to propose and consider additional analyses of scenarios and sensitivities in future gas IRP filings, if needed. The Department recommends the Commission approve Xcel's proposed decision option.

**7. *Five-year action plan***

Part of Order Point 50 of the Commission Framework Order requires utilities' preferred plan include "a five-year action plan of the specific steps that it will take to implement that plan over the next five years."<sup>20</sup> In its SP, Xcel suggests including additional clarifying details in said plans. The Company identified the following factors: 1) justification of need, 2) resource mix, 3) project scope, 4)

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<sup>18</sup> Framework Order, Page 12.

<sup>19</sup> Xcel Straw Proposal, Page 5.

<sup>20</sup> Framework Order, Page 11.

construction timeline, and 5) cost estimates.”<sup>21</sup> Xcel shared the proposed decision option copied below to detail this:

The utility’s preferred five-year action plan shall include justification of need, resource mix, project scope, construction timeline, and cost estimates.<sup>22</sup>

The Department agrees additional guidelines would be helpful to assist utilities in preparing their five-year action plans. The Department offers a minor clarification that cost estimates should be “cost estimates with any offsetting revenues and tax benefits” to ensure utilities capture, and as a result ratepayers receive all related revenues and tax offsets. The Department recommends the Commission approve Xcel’s proposed decision option, as modified by the Department.

### **8. *Distribution system analysis***

Order Points 51 through 54 of the Framework Order<sup>23</sup> address analysis of the distribution system. Each of the three utilities proposed modifications to one or more of these Order Points.

Xcel in its Straw Proposal recommends adding definitions to key terms in Order Point 51 in a proposed decision option copied below:

For the purposes of the natural gas integrated resource plan distribution system analysis, infrastructure costs shall include capital costs the utility would pay to do the project. Capacity expansion project, resource expansion, or new resources shall include individual projects, or a set of inter-related facilities needed to meet a specified capacity expansion need due to growth by existing or new customers and facilities. This excludes projects related to routine maintenance, public works accommodation, integrity, reliability, and safety.<sup>24</sup>

CenterPoint also included proposed definitions for terminology used in Order Point 51 and 54, included below:

51.a. “Infrastructure costs” are Capital costs the utility would pay to do the project.

54.a. “Capacity Expansion Project, Resource Expansion, or New Resources” are individual projects, or a set of inter-related facilities needed to meet a specified capacity expansion need due to growth by existing or new customers and facilities. Excludes projects related to routine maintenance, public works accommodation, integrity, reliability, and safety.<sup>25</sup>

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<sup>21</sup> Xcel Straw Proposal, Page 5.

<sup>22</sup> Ibid.

<sup>23</sup> Framework Order, Pages 11-12.

<sup>24</sup> Xcel Straw Proposal, Pages 5-6.

<sup>25</sup> CenterPoint Straw Proposal, Page 4.



MERC additionally proposed its own definitions for the same Order Points 51 and 54 terms:

Infrastructure investments, Infrastructure costs: Capital cost(s) the utility would incur to complete the investment. For example, if a capacity expansion project is needed, and it required a CIAC to an Interstate Pipeline, as well as supporting utility distribution system upgrades, all of these costs together would be considered. This definition would exclude costs related to routine maintenance, public works accommodation, integrity, reliability, and safety, which are typically considered Gas Utility Infrastructure Cost (GUIC) eligible projects.

Capacity Expansion Project, Resource Expansion, or New Resources: Individual projects, or a set of inter-related facilities, needed to meet a specified capacity need due to growth by existing or new customers and facilities. Excludes projects related to routine maintenance, public works accommodation, integrity, reliability, and safety, which are typically considered GUIC eligible projects.<sup>26</sup>

Order Point 54 also requires utilities submitting gas IRPs to “identify two to three **significant** upcoming capacity expansion projects in each utility resource plan for a full alternatives evaluation”<sup>27</sup> (emphasis added). Each utility provided its own interpretation of what would qualify as a “significant” project.

Xcel proposed a \$3 million investment threshold, adjusted for inflation.<sup>28</sup> CenterPoint identified a \$15 million investment threshold, also adjusted for inflation.<sup>29</sup> CenterPoint also stated that in the event there were no capacity expansion projects that exceeded the \$15 million threshold in its initial IRP, it agreed to lower that threshold such that CenterPoint could identify two or three projects. MERC did not propose a specific dollar investment threshold in its Straw Proposal. Rather, MERC stated it would include two to three expansion projects in its initial IRP with the caveat that those projects were already planned. MERC explained in its SP: “it does not routinely complete expansion projects and therefore has limited relevant experience to draw from.”<sup>30</sup> MERC concluded this discussion by stating it would provide the Commission with an appropriate investment threshold in its initial gas IRP and that it would use the analysis included in that same filing as the basis for the threshold.

Concerning the proposed definitions offered by the utilities above, the utilities appear aligned on the definition of “Capacity Expansion Project, Resource Expansion, or New Resources,” and that “Infrastructure Costs” be defined capital costs required to complete a project. The Department supports inclusion of these clarifying definitions and defers to the Commission on the precise verbiage among the options.

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<sup>26</sup> MERC Straw Proposal, Pages 2-3.

<sup>27</sup> Framework Order, Page 12.

<sup>28</sup> Xcel Straw Proposal, Page 6.

<sup>29</sup> CenterPoint Straw Proposal, Page 4.

<sup>30</sup> MERC Straw Proposal, Pages 3-4

As to the investment threshold for capacity expansion projects to be “significant,” the Department defers making a recommendation in the instant Comments. In Reply Comments, the Department requests the utilities provide the number of planned capacity expansion projects within the following investment ranges:

- \$3 million up to \$5 million;
- \$5 million up to \$10 million;
- \$10 million up to \$15 million; and
- Over \$15 million.

The Department would prefer to recommend one threshold for CenterPoint, MERC and Xcel for significant capacity expansion projects. The Department’s starting point for this preference is primarily administrative efficiency. This approach is the basis for the request for additional information. If MERC is not currently able to provide that information, then the Commission could set an investment threshold for CenterPoint and Xcel’s initial gas IRP filings and then include MERC later.

#### 9. *Correction to Order Point 36*

Order Point 36 of the Framework Order, regarding requiring utilities submit a nontechnical 25-page summary of the resource plan. The Order Point references “...the likely effect of plan implementation on **electric** rates and bills”<sup>31</sup> (emphasis added). The word “electric” in the Order Point appears to have been mistakenly included. Both MERC<sup>32</sup> and CenterPoint<sup>33</sup> request the Commission strike “electric” from the Order Point in their SPs.

The Department agrees with CenterPoint and MERC’s proposed correction to Order Point 36 and recommends the Commission modify Order Point 36 by removing the word “electric.”

*B. THREE UTILITIES HAVE BEEN INSTRUCTED TO FILE GAS IRPS ON A STAGGERED FILING SCHEDULE? WHICH UTILITY SHOULD FILE ITS PLAN FIRST AND WHY? WHEN SHOULD THAT PLAN BE FILED? WHEN SHOULD THE OTHER UTILITIES FILE THEIR PLANS?*

In their Straw Proposals, each utility stated the earliest reasonable date to file their respective initial gas IRPs would be late 2026.<sup>34,35,36</sup> Xcel proposed to be the first utility to file their Plan. CenterPoint said it would not be opposed to being the first to file. MERC did not weigh on this specific topic.

Because Xcel has recent experience within their company of completing gas IRPs in other jurisdictions (Colorado) as well as a long history of filing electric IRPs in multiple jurisdictions, the Department recommends Xcel be the first utility to submit their gas IRP. Traditionally, the Department would

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<sup>31</sup> Framework Order, Page 10.

<sup>32</sup> MERC Straw Proposal, Page 4.

<sup>33</sup> CenterPoint Straw Proposal, Page 3.

<sup>34</sup> Xcel Straw Proposal, Pages 6-7.

<sup>35</sup> CenterPoint Straw Proposal, Page 5.

<sup>36</sup> MERC Straw Proposal, Page 7.

recommend a November 1, 2026 filing date. Given that November 1 is a common filing date for general rate cases, the Department recommends the Commission adopt an October 1 filing date.

The Department recommends CenterPoint and MERC file their Plans using a 12-month cadence. CenterPoint is the logical choice to file in late 2027, as the company previously stated its willingness to file the initial gas IRP in 2026. MERC would then be required to file its initial gas IRP in late 2028.

*C. FOR XCEL ENERGY, WHAT, IF ANY, DIRECTION SHOULD THE COMMISSION GIVE REGARDING XCEL'S ANALYSIS AND REPORTING ON METHANE EMISSIONS?*

Order Point 30 of the Framework Order requires utilities to “submit an update on its most recently approved resource plan on an annual basis,”<sup>37</sup> which must be submitted on the anniversary of the order approving the utility’s last resource plan unless otherwise approved by the Commission. Xcel in its Straw Proposal proposes “reporting methane emissions from natural gas distribution system operations in the annual gas IRP update or within the integrated resource plan during years when a plan is filed.”<sup>38</sup> Xcel additionally suggests using the EPA’s [Mandatory Greenhouse Gas Reporting Rule, 40 CFR Par 98, Supb. W: Petroleum and Natural Gas Systems](#) for “accuracy and consistency,” while recognizing “adequate data on actual upstream emissions associated with purchased natural gas does not exist.”<sup>39</sup> Xcel proposed the following decision option to codify this:

Xcel Energy shall report methane emissions from natural gas distribution system operations using recognized reporting protocols, such as 40 CFR Part 98, Subpart W, in the natural gas integrated resource plan and annual updates.<sup>40</sup>

The Department understands Xcel is unable to provide upstream estimates, though the Department believes the Company should be working with gas suppliers to improve transparency in reporting of upstream methane emissions. For the time being, the Department agrees the proposed reporting using the EPA’s Mandatory Greenhouse Gas Reporting Rule is satisfactory. The Department recommends the Commission approve Xcel’s proposed decision option.

*D. ARE THERE ANY OTHER ISSUES OR CONCERNS RELATED TO THIS MATTER?*

MERC in its Straw Proposal recommends the Commission allow utilities to deferred accounting of Gas IRP costs.<sup>41</sup> The driver for MERC’s request is that it believes it will incur “substantial expenses as a result of the implementing a Gas IRP,” including employee time, third party consultants, software systems, and training, with deferred accounting being an available remedy to recover these costs in a subsequent rate case.<sup>42</sup>

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<sup>37</sup> Framework Order, Page 10.

<sup>38</sup> Xcel Straw Proposal, Page 7.

<sup>39</sup> Ibid.

<sup>40</sup> Ibid.

<sup>41</sup> MERC Straw Proposal, Page 5.

<sup>42</sup> Ibid.

MERC presents the following decision option to allow deferred accounting:

Utilities are allowed deferred accounting treatment of costs associated with developing and implementing a Gas IRP process for reporting, conducting a Gas IRP, the costs associated with the regulatory process for the Gas IRP filings, and implementing a Gas IRP once approved by the Commission.<sup>43</sup>

MERC's request includes two distinct cost categories. The first concerns cost recovery for resources approved through the IRP process but are not approved for cost recovery in a rate case, merely "conditionally approved" in the IRP. The second includes the costs to develop and implement the gas IRP process as well as intervenor compensation.

Deferring expenses incurred in one accounting period to be recognized in another accounting reporting period is atypical. The Department notes the Commission has broad authority under Minn. Stat. [Section 216B.10](#) to address the necessary accounting, reporting, and auditing of public utilities under the Commission's jurisdiction. Additionally, Minn. Rule [7825.0300, Subparts 1 and 2](#) confirm the adoption of the Federal Energy Regulatory Commission (FERC)<sup>44</sup> Uniform System of Accounts (USofA), with some clarifications. The USofA FERC Account 182.3 – *Other Regulatory Assets* allows for deferred accounting to create regulatory assets that result from the ratemaking actions of regulatory agencies. Utilities have occasionally framed deferred accounting as an exception to the USofA under Minn. Rule [7825.0300, Subpart 4](#), as requested by MERC in their Straw Proposal.

The Commission has exercised its authority to approve or deny deferred accounting in cases where utilities have met a substantial burden to justify potentially imposing a higher financial burden on consumers, beyond recovery of the costs that the Commission has determined to be just and reasonable. In previous cases, the Commission has evaluated deferred accounting proposals using various criteria. A prior Commission order addressing deferred accounting summarized some of these criteria and circumstances with the following statement:

Deferred accounting is a regulatory tool used primarily to hold utilities harmless when they incur out-of-test-year expenses that, because of their nature or size, should be eligible for possible rate recovery as a matter of public policy. Traditionally, deferred accounting has been reserved for costs that are unusual, unforeseeable, and large enough to have significant impact on the utility's financial condition. Deferred accounting has also sometimes been permitted when utilities have incurred sizeable expenses to meet important public policy mandates.<sup>45</sup>

The Department agrees with the Commission that deferred accounting treatment can be a valuable regulatory tool when applied using strict standards, and we believe that it can be useful in addressing

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<sup>43</sup> MERC Straw Proposal, Page 6.

<sup>44</sup> The Federal Power Commission is the predecessor of the Federal Energy Regulatory Commission.

<sup>45</sup> [Commission's October 17, 2018 Order, Docket No. G002/M-17-894](#), at 2.

extraordinary circumstances that call for a departure from standard accounting principles. The Department supports granting deferred accounting when a utility meets its burden of demonstrating that it has met the criteria applied by the Commission in various prior proceedings to determine whether the costs for which deferred accounting is requested are (1) unusual, unforeseeable, and/or extraordinary (2) financially significant in amount, (3) related to utility operations, and (4) likely to provide or did provide ratepayer benefit.

The Department believes the costs related to Gas IRPs (the second category) are unusual from a historical perspective; are related to utility operations, and that the Commission has determined that the Gas IRP process is likely to or will provide a benefit to the affected company's ratepayers. The Department's only concern regarding this aspect of MERC's deferred accounting proposal is the question as to whether those process-related gas IRP costs could be defined as significant. MERC did not provide any analytical support in its Straw Proposal that defines the term "significant costs" or an estimate of those costs. The Department requests that MERC provide additional information on this topic in its reply comments. After reviewing that information, the Department will provide a recommendation as to the reasonableness of allowing deferred accounting for gas IRP process-related costs in supplemental comments.

Regarding conditional approval for capacity expansion projects ordered in a gas IRP proceeding, and the risk of cost recovery associated with such a project not being automatically prudent, the Department does not agree with the Company's position. This is not an issue that the Commission needs to resolve at this stage of the gas IRP process. Waiting to determine whether the costs of a specific, significant project once a detailed series of cost estimates have been developed is a preferable approach.

MERC notes in its SP:<sup>46</sup>

Yet, if a future Gas IRP filed by the Company and approved by the Commission contained a significant expansion project, it would be imprudent for the Company to be required to implement or start construction on a significant expansion project without first receiving Commission approved cost recovery.

Once the Commission has conditionally approved the significant capacity expansion project, MERC can and will have time to file a request for deferred accounting for the costs associated with the project. This approach has the inherent advantage that the conditionally approved project's relevant scope and costs will be identified. The Commission and other interested parties would have the ability to consider the specific facts associated with the project and to decide of whether deferred accounting was appropriate at that time. Thus, the Department recommends the Commission reject MERC's proposal that all conditionally approve projects be deemed eligible for deferred accounting.

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<sup>46</sup> MERC Straw Proposal, Page 4.

- E. *HOW SHOULD EQUITY BE INCORPORATED INTO GAS RESOURCE PLANS AND THE GAS PLANNING PROCESS? CONSIDER THE UTILITY'S ABILITY TO IMPACT EQUITY IN TERMS OF:*
- a. *DISTRIBUTION OF BURDENS AND BENEFITS (FOR EXAMPLE, WHERE TO BUILD INFRASTRUCTURE)*
  - b. *PARTICIPATION IN DECISION-MAKING (FOR EXAMPLE, WHEN, WHERE, AND HOW PUBLIC MEETINGS, LISTENING SESSIONS, ETC. ARE HELD)*
  - c. *SOLUTIONS THAT MATCH HOW PEOPLE WANT TO LIVE THEIR LIVES (FOR EXAMPLE, MATCHING UTILITY PROGRAMS AND SERVICES TO INDIVIDUAL COMMUNITY NEEDS AND WANTS, RATHER THAN ONE-SIZE-FITS-ALL SOLUTIONS)*
  - d. *REDRESS FOR PREVIOUS HARMS (FOR EXAMPLE, CONSIDERING HOW TO LOCATE UTILITY JOBS AND AFFORDABILITY PROGRAMS IN COMMUNITIES THAT HAVE BEEN IMPACTED BY ENVIRONMENTAL INJUSTICES OR ANOTHER SYSTEMIC DISINVESTMENT).*

In its Straw Proposal, Xcel refers to its discussion of equity-related questions in its [November 30, 2023 Initial Comments on gas IRP scope](#) and its [December 29, 2023 Reply Comments](#), both within the Instant Docket. Order Point 27 of the Framework Order requires utilities “provide the opportunity for public participation and comment,”<sup>47</sup> to which Xcel in its Straw Proposal reiterates its Commitment.<sup>48</sup> Xcel presents the following proposed decision option regarding equity in the Gas IRP process:

Integrated resource plans shall include a discussion of how equity was considered in the planning process.<sup>49</sup>

CenterPoint in its Straw Proposal also comments on its commitment to public participation in the Gas IRP process and engagement with customers to hear concerns or issues of interest.<sup>50</sup> CenterPoint further described its efforts to serve lower-income customers through the Gas Affordability (GAP) Program; parts of its ECO program; hosting of regular community meetings; rollout of Spanish, Somali, and Hmong language translation on its customer websites; and its non-opposition to a “proposed objective that at least 40 percent of residential units served by certain pilots be low-income or located in a disadvantaged community” in the NGIA docket.<sup>51</sup> CenterPoint writes these initiatives show its commitment to support of low-income customers and disadvantaged communities, which it will incorporate into and build on through the Gas IRP process.

In its discussion of this topic, MERC also agrees “equity and the impact on low-income and vulnerable customers should be part of the establishment of any natural gas IRP framework.”<sup>52</sup> MERC suggests components of achieving this include “equitable access to information” – which it could realize through public meetings in areas targeting low-income (LIHEAP) customers, GAP participants, and/or Tribal Lands – and enhancing “access to job opportunities in utility industry career areas that could become available due to implementing Gas IRPs.”<sup>53</sup> Lastly, MERC refers to Framework Order Point 56, parts a

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<sup>47</sup> Framework Order, Page 9.

<sup>48</sup> Xcel Straw Proposal, Page 8.

<sup>49</sup> Ibid.

<sup>50</sup> CenterPoint Straw Proposal, Page 6.

<sup>51</sup> CenterPoint Straw Proposal, Pages 6-7

<sup>52</sup> MERC Straw Proposal, Page 6.

<sup>53</sup> MERC Straw Proposal, Pages 6-7.

through c, in which the Commission tasks “the Executive Secretary to begin a stakeholder process, followed by a notice of comment period in Docket No. G-999/CI-21-565, to consider changes to rates needed to maintain affordable and equitable utility service.”<sup>54</sup> Citing this Order Point, MERC proposes the topic of equity be addressed by the actions of the Executive Secretary and not within the context of the Gas IRP itself.<sup>55</sup>

The Department appreciates the utilities providing their consideration and perspective of equity within the context of the Gas IRP process. The Department supports Xcel’s proposed decision option, which will inform readers and reviewers of the utilities’ Gas IRPs as to how the utilities considered equity in their Plans.

Given the scope of Gas IRPs and their potential impact on longer-term decision-making of the utilities, the Department believes consideration of equity should be addressed within the Plans themselves, and not referred to the Future of Gas docket. As such, the Department recommends the Commission deny MERC’s proposal for equity to be addressed by the Executive Secretary rather than within Gas IRPs.

*F. ESPECIALLY FOR MEMEBERS OF THE PUBLIC AND GROUPS THAT INTERFACE WITH THE PUBLIC: HOW DOES YOUR COMMUNITY USE NATURAL GAS IN UNIQUE WAYS, WAYS THAT THE COMMISSION OR OTHER GROUPS MIGHT NOT SEE (FOR EXAMPLE, YOUR NEED FOR A PARTICULAR POWER SOURCE OR APPLIANCE)? BEFORE MAKING FINAL DECISIONS, HOW CAN UTILITIES BEST ENGAGE WITH COMMUNITIES TO MAKE SURE COMMUNITY NEEDS ARE CONSIDERED IN RESOURCE PLANS? HOW SHOULD UTILITIES DOCUMENT COMMUNITY FEEDBACK AS WELL AS EXPLAIN WHY COMMUNITY INPUT WAS OR WAS NOT USED IN FINAL GAS RESOURCE PLANS?*

This question was not targeted to the three gas utilities in the instant docket. However, Xcel in its Straw Proposal stated it looks forward to reviewing any feedback submitted and “working with stakeholders to enhance community engagement.”<sup>56</sup> CenterPoint additionally stated it “recognizes the importance of customer choice in selecting energy solutions for their home or business and strives to learn how best to serve and understand community-specific energy needs.”<sup>57</sup> MERC did not respond to this topic.

The Department doesn’t have a recommendation regarding this topic as it is not the audience.

### **III. RECOMMENDATIONS**

The Department recommends the Commission:

- Adopt Xcel’s proposed decision option regarding the State’s economy-wide greenhouse gas reduction statutory goals using 2020 as the baseline year, addressing the Commission’s Framework Order Point 4.

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<sup>54</sup> Framework Order, Page 12.

<sup>55</sup> MERC Straw Proposal, Page 7.

<sup>56</sup> Xcel Straw Proposal, Page 9.

<sup>57</sup> CenterPoint Straw Proposal, Page 7.

- Adopt Xcel's proposed decision option regarding treatment of energy efficiency alongside all other energy resource options, addressing the Commission's Framework Order Point 11.
- Adopt Xcel's proposed decision option regarding the appropriate and cost-effective level of future energy efficiency procurement, addressing the Commission's Framework Order Point 12.
- Adopt Xcel's proposed decision option aligning environmental externality costs in the gas IRPs with the EPA's social cost of greenhouse gases adopted by the Commission in Docket No. E999/CI-14-643, addressing the Commission's Framework Order Point 17.
- Reject CenterPoint's proposed decision option regarding using high load forecast scenarios from demand entitlement filings and rate cases, addressing the Commission's Framework Order Point 40.
- Adopt Xcel's proposed decision option clarifying utilities only initially only analyze scenarios and sensitivities as specified in the Framework Order, and the Commission may later order additional scenarios and sensitivities, addressing the Commission's Framework Order Point 48.
- Adopt Xcel's proposed decision option clarifying components of a five-year action plan with the Department's proposed modification, addressing the Commission's Framework Order Point 50.
- Adopt the aligned definitions provided by the Gas Utilities regarding "Capacity Expansion Project, Resource Expansion, or New Resources" and "Infrastructure Costs," addressing the Commission's Framework Order Points 51 and 54.
- Adopt the proposed correction to Framework Order Point 36 striking the word "electric" as suggested by CenterPoint and MERC.
- Require Xcel be the first utility to submit their gas IRP by October 1, 2026, and require the other two utilities to file their Plans on a 12-month cadence, beginning with CenterPoint in late 2027 and MERC in late 2028.
- Adopt Xcel's proposed decision option regarding reporting of methane emissions using the EPA's Mandatory Greenhouse Gas Reporting Rule, subject to future Commission action, addressing the Commission's Framework Order Point 30.
- Reject MERC's proposal that all conditionally approved projects in a gas IRP be deemed eligible for deferred accounting.
- Adopt Xcel's proposed decision option requiring a discussion of how equity was considered in the planning process, addressing Order Point 27 of the Commission's Framework Order.



- Reject MERC's proposed decision option requiring equity be addressed by the actions of the Executive Secretary in Docket No. G999/CI-21-565 and not within the Gas IRP itself.

The Department requests:

- the utilities provide the number of planned expansion projects within the following investment ranges in their respective Reply Comments:
  - \$3 million up to \$5 million;
  - \$5 million up to \$10 million;
  - \$10 million up to \$15 million; and
  - Over \$15 million and
- MERC provide additional support for defining the process-related gas IRP costs as being significant for deferred accounting purposes in its Reply Comments.

After reviewing that information, the Department plans to provide recommendations regarding a investment threshold and the reasonableness of allowing deferred accounting for gas IRP process-related costs.

## **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. G008, G002, G011/CI-23-117**

Dated this **28<sup>th</sup>** day of **June 2024**

**/s/Sharon Ferguson**

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J. Gregory	Porter	greg.porter@nngco.com	Northern Natural Gas Company	1111 South 103rd St  Omaha, NE 68124	Electronic Service	No	OFF_SL_23-117_Official List

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Greg	Pruszinske	gpruszinske@ci.becker.mn.us	City of Becker	PO Box 250 12060 Sherburne Ave Becker, MN 55308	Electronic Service	No	OFF_SL_23-117_Official List
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_23-117_Official List
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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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