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December 18, 2020

Mr. Will Seuffert  
Executive Secretary  
Minnesota Public Utilities Commission  
121 East Seventh Place, Suite 350  
St. Paul, MN 55101-2147

**RE: In the Matter of an Inquiry into CenterPoint Energy's Investments that May Assist  
in Minnesota's Economic Recovery from the COVID-19 Pandemic  
Docket No. G-008/M-20-\_\_\_\_\_**

**In the Matter of an Inquiry into Utility Investments that May Assist in Minnesota's  
Economic Recovery from the COVID-19 Pandemic  
Docket No. E,G-999/CI-20-492**

Dear Mr. Seuffert:

CenterPoint Energy Resources Corp., d/b/a CenterPoint Energy Minnesota Gas ("CenterPoint Energy" or the "Company"), respectfully submits the following petition to the Minnesota Public Utilities Commission ("Commission") for review of proposed investments by CenterPoint Energy that may assist in Minnesota's economic recovery from the COVID-19 pandemic, and to authorized deferred accounting.

The Company respectfully requests the Commission issue a notice seeking initial and reply comments on an expedited schedule to allow time for the Petition to come before the Commission by the end of March, so that CenterPoint Energy can begin work on the identified projects in 2021, to provide the identified benefits and investments to Minnesotans as soon as possible to assist in the state's economic recovery.

Please contact me at (612) 321-4625 or [amber.lee@centerpointenergy.com](mailto:amber.lee@centerpointenergy.com) with any questions.

Sincerely,

/s/ Amber Lee

Amber Lee  
Director, Regulatory Affairs

Cc: Service Lists

**STATE OF MINNESOTA**  
**BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION**

121 Seventh Place East, Suite 350  
St. Paul, MN 55101-2147

Katie Sieben	Chair
Valerie Means	Commissioner
Matt Schuerger	Commissioner
Joseph Sullivan	Commissioner
John Tuma	Commissioner

In the Matter of an Inquiry into CenterPoint Energy's Investments that May Assist in Minnesota's Economic Recovery from the COVID-19 Pandemic

Docket No. G-008/M-20-\_\_\_\_

**PETITION**

**I. Introduction**

CenterPoint Energy Resources Corp., d/b/a CenterPoint Energy Minnesota Gas ("CenterPoint Energy" or the "Company"), respectfully submits this Petition to the Minnesota Public Utilities Commission ("Commission") for review of the proposed investments that will assist in Minnesota's economic recovery from the COVID-19 pandemic by creating jobs, stimulating economic growth, and delivering value to our customers. If approved in early 2021, work on these projects could begin immediately thereafter.

With this Petition, the Company proposes an estimated \$55.3 million of investment in seven projects that are projected to create more than 185 jobs and significant long-term benefits to the CenterPoint Energy natural gas system at a very reasonable cost to our customers. These projects are consistent with approved natural gas distribution infrastructure or pipeline safety plans, triennial conservation plans, and existing Commission orders and taken together will reduce carbon or other pollutant emissions in the power sector or across economic sectors as well as increase access to conservation and clean energy resources for Minnesotans.

The Company is not requesting any increase to customer rates with this filing. Instead, with Commission approval of the proposed projects, we propose to undertake these investments, beginning in 2021, and to delay recovery of the associated costs until a future rate proceeding to ensure these investments do not add to our customers' burdens during the pandemic and current economic crisis. Based on estimated project costs, the revenue requirement and rate impacts of the proposed projects are expected to be reasonable and the Company proposes to defer recovery of these costs to further protect ratepayers.

This filing is the product of multiple rounds of comments, incorporating the recommendations from a diverse group of stakeholders and extensive analysis and refinement over the course of the past seven months, in response to the Commission's request in this matter. The projects we are proposing for implementation, the detail supporting those projects, and the Company's request for deferred accounting treatment build upon our September 15 and October 30, 2020, filings in Docket No. E,G-999/CI-20-492. We have narrowed the scope of projects proposed in this filing to advance projects that are developed and ready to proceed in 2021, while also increasing the acceleration of other projects, such as our pipe replacement project, in 2021. We believe this proposed plan for 2021 investments is well tailored to help Minnesota recover from the current economic recession. In keeping with the Commission's directive, these projects provide utility system and safety benefits, emissions reductions and avoidance, increased access to conservation and clean energy, and increased customer access to utility information, as well as the benefits of job creation during the economic crisis.

In order to undertake the proposed investments on an accelerated basis, the Company requests deferred accounting of actual incremental operations and maintenance ("O&M") expense and actual depreciation expense incurred and return on capital investments undertaken and placed into service. The Company also requests that the Commission approve the application of carrying charges on the deferred balance until that balance is recovered in rates, recognizing the need for postponed recovery of such investments. Finally, CenterPoint Energy asks that the Commission expedite this proceeding, with a decision by the end of March 2021, to provide the direction and assurance needed to proceed with the work on the projects outlined as soon as possible in order to accomplish the Commission's directive and aid in economic recovery.

The remainder of this filing is structured as follows:

- Section II discusses each of the proposed projects including estimated costs, project benefits, timelines, estimated revenue requirement impacts, estimated rate impacts, and proposed metrics for reporting.
- Section III describes the rate recovery and rate mitigation for the proposed projects and outlines how the requirements for approving deferred accounting have been met.
- Section VI outlines the Company's request for expedited review.
- Section V summarizes the Company's requests for Commission action.
- Exhibit A summarizes the incremental costs, revenue requirement, and benefits for each project, including assumptions for the Company's analysis.
- Exhibit B presents the estimated revenue requirement and rate impacts of the proposed projects.
- Exhibit C includes the information required under Minn. R. 7829.1300.

## II. Projects Proposed for Review

If approved, the seven projects proposed in this filing will assist in Minnesota's economic recovery through the creation of jobs directly and indirectly, and through economic stimulus within Minnesota. These proposed investments also achieve the objectives the Commission identified in its May 20, 2020, Notice in Docket No. E,G999/CI-20-492, as these projects:

- Provide significant utility system benefits;
- Are consistent with approved resource plans, approved natural gas distribution infrastructure or pipeline safety plans, triennial conservation plans, and existing Commission orders;
- Reduce carbon or other pollutant emissions in the power sector or across economic sectors;
- Increase access to conservation and clean energy resources for Minnesotans;
- Create jobs or otherwise assist in economic recovery for Minnesotans; and
- Use woman, veteran, or minority-owned businesses as much as possible and provide documentation of these efforts.

We agree with the Commission that utilities and the Commission can and should play an important role in the recovery of the economy. In addition to the steps we have already taken to provide relief to our customers who are facing hardships as a result of the pandemic, the projects proposed will help expedite Minnesota's economic recovery and will create new jobs beginning in 2021.

**Table 1. Projects Proposed to Assist in Minnesota's Economic Recovery**

<b>Proposed Investment</b>	<b>Estimated Incremental Investment<sup>1</sup></b>	<b>Forecasted Job Creation<sup>2</sup></b>
Accelerated Pipe Replacement	\$31.8 million	122 full time equivalent ("FTE") contractors in 2021
Renewable Hydrogen Projects	\$5.5 million	1.5 FTE contractors per year through 2023
High-Tech Demonstration Kitchen	\$6 million	30 FTE contractors for construction of facility through 2022 and 3 permanent FTE (2022 and after)

<sup>1</sup> This reflects the overall estimated incremental cost for the project. While the Company proposes to begin work on each of these projects in 2021, a number of these projects are anticipated to continue into 2022 and beyond, as discussed in this filing.

<sup>2</sup> See Exhibit A for additional details.

Proposed Investment	Estimated Incremental Investment <sup>1</sup>	Forecasted Job Creation <sup>2</sup>
Workforce Training and Development	\$2.5 million	Goal of training and supporting 300 tradespeople in 2021
Damage Prevention Campaign	\$6 million	29 FTE contractors in 2021
Translation Project	\$2 million	Contract translators will be used to complete this project Possible indirect job creation through increased participation in conservation programs
Advanced Meter Project	\$1.5 million	Possible indirect job creation associated with manufacturing of meters in 2021
<b>Total</b>	<b>\$55.3 million</b>	<b>185 jobs (permanent and temporary)</b>

These proposed projects will also provide environmental justice, public health, and equity benefits, particularly for historically marginalized communities most impacted by COVID-19 and the economic recession.<sup>3</sup> The proposed projects, if approved, will result in the following such benefits:

- **Addressing Climate Change:** Accelerated pipe replacement, renewable hydrogen, the high-tech demonstration kitchen, workforce training and diversity, and the damage prevention campaign projects will all reduce emissions. Historically marginalized groups will be the most harmed by climate change.<sup>4</sup> Accordingly, efforts to combat climate change will have the most benefit to these same groups.
- **Keeping Rates Low:** Recovery of project costs can be structured to mitigate and smooth rate impacts to ensure natural gas service remains affordable for our customers. The Company's request for deferred accounting and proposal to recover capital costs in a future rate proceeding allow these significant investments to be made now, yielding

<sup>3</sup> As a number of commenters in Docket No. E,G-999/CI-20-492 proposed, equitable models for accelerated projects should be used to ensure that the project benefits accrue for all, especially those historically marginalized.

<sup>4</sup> See, e.g., Jalonnie L. White-Newsome, et al., Am J Public Health (Apr. 2018), <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC5922198/>.

economic, reliability, and safety benefits without imposing additional financial burdens on customers.

- **Improving Access to Conservation:** The proposed translation project is intended to improve accessibility, equity, participation, and engagement by making utility information, including information regarding conservation programs and opportunities, available to more customers who do not have English language proficiency. Additionally, the workforce development project will specifically target increasing participation in energy efficiency by Minority/Women-owned Business Enterprises (“MWBEs”) and increasing the number of diverse workers in the energy efficiency workforce, which will also increase access to conservation. The high-tech demonstration kitchen project aims to increase access to conservation for those in the foodservice industry.
- **Supporting the Foodservice Industry:** The high-tech demonstration kitchen investment is specifically targeted to help Minnesota’s restaurant and foodservice industry access energy efficiency as it recovers from the pandemic and economic recession. The foodservice industry has been especially hard hit during the pandemic and has a relatively high proportion of minority-owned businesses compared to other industries.<sup>5</sup>
- **Workforce Training and Development:** The Company has proposed that twenty percent of the workforce training and development investment be particularly targeted at fostering MWBEs. The Company also anticipates that women and minorities will participate in the other portion of this proposal targeted at supporting the education and training of individual tradespeople.

The Company believes that the Commission can approve these projects without much further process, and the Company is prepared to move forward with work on these projects upon approval of this Petition and request for deferred accounting. All of the projects proposed in this Petition can move forward in 2021 if Commission approval is received by early Spring.

## **A. Accelerated Pipe Replacement Project**

### **1. Project Overview**

As discussed in the Company’s pending rate case,<sup>6</sup> CenterPoint Energy has increased its rate of pipe replacement in recent years in order to comply with federal safety standards and to

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<sup>5</sup> See Katanga Johnson & Jonnelle Marte, Reuters, *Why some black-owned U.S. businesses are hardest hit by coronavirus shutdowns* (June 16, 2020) (“U.S. black-owned small businesses are highly concentrated in retail, restaurants and other service industries most affected by shutdowns and social distancing.”), available at <https://www.reuters.com/article/us-usa-economy-blackbusiness/why-some-black-owned-u-s-businesses-are-hardest-hit-by-coronavirus-shutdowns-idUSKBN23N34A> (last visited Oct. 27, 2020).

<sup>6</sup> Docket No. G-008/GR-19-524.

ensure continued safe and reliable natural gas service to our customers. The Company intends to continue this level of investment in its system in coming years. In addition to ensuring that the system is safe and reliable, pipe replacement has the benefits of reducing lost gas and methane emissions.

Prior to the COVID-19 pandemic, resulting economic recession, and the Commission's request for proposed accelerated utility investments, the Company had planned to spend approximately \$200 million from 2021-2025 on pipe replacement projects.

Since introducing our proposal for accelerated pipe replacement in our September 15, 2020, filing, the Company has undertaken further evaluation and with this filing is proposing an even greater acceleration of this system integrity work, with incremental capital spending of approximately \$31.8 million for the accelerated pipe replacements in 2021.

The scope of the proposed accelerated replacement project includes the replacement of approximately 18 miles of bare steel main;<sup>7</sup> approximately 3 miles of older protected steel main; approximately 10 miles of legacy polyethylene main;<sup>8</sup> approximately 8 miles of main requiring replacement due to leaks, corrosion, or other issues; and approximately 2,500 service lines requiring replacement due to known issues.<sup>9</sup> These proposed accelerated replacement projects will be undertaken in accordance with our distribution integrity management program ("DIMP"), in compliance with federal Pipeline and Hazardous Materials Safety Administration ("PHMSA") regulations in 49 C.F.R. 192, subpart (P). Details regarding the Company's DIMP replacement projects were discussed in the Company's pending rate case.<sup>10</sup>

## **2. Project Benefits**

Table 2 below provides a summary of potential benefits associated with the accelerated pipe replacement project.

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<sup>7</sup> "Bare steel" refers to pipe that is not coated with a protective material such as a fusion-bonded epoxy coating. The age and lack of protective coating typically makes bare steel pipelines of higher risk as compared to some other pipelines and candidates for accelerated replacement programs. Bare steel to be replaced includes large diameter mains that are experiencing leaks and are not adequately meeting cathodic protection requirements. Older, uncoated steel pipes can be vulnerable to time-dependent forces such as corrosion, causing higher leak rates than seen in coated steel or plastic pipes.

<sup>8</sup> Legacy plastic pipe is more vulnerable to failure than modern plastic pipe because of the resins used in manufacturing combined with operating conditions introducing external stress such as the force of frost heaving. Legacy plastic pipe materials are subject to slow crack growth and brittle-like cracking which can cause failure at much lower stress levels than for modern plastic pipe.

<sup>9</sup> The actual number of replacements completed will depend on a number of factors; however, the Company proposes an overall incremental capital investment of approximately \$31.8 million.

<sup>10</sup> See *In the Matter of the Application by CenterPoint Energy Res. Corp., d/b/a CenterPoint Energy Minn. Gas, for Auth. to Increase Nat. Gas Rates in Minn.*, Docket No. G-008/GR-19-524, DIRECT TESTIMONY OF MR. WILLIAM A KUCHAR III, P.E. (Oct. 28, 2019).

**Table 2. Benefits of Proposed Accelerated Pipe Replacement Project**

<b>Benefit</b>	<b>Value</b>
Creation of New Jobs	122 FTE jobs in 2021
Avoided Natural Gas Commodity Purchases	Approximately 9,500 Dth or \$28,500 of lost gas avoided due to project acceleration
Reduced Greenhouse Gas Emissions	Approximately 6,000 metric tons CO <sub>2</sub> e emissions avoided due to project acceleration, with environmental cost value of approximately \$50,000 - \$250,000
Other Benefits	Acceleration of DIMP work and mitigation of distribution system risks  Safety benefits due to reduced and avoided gas leaks across CenterPoint Energy's system

**3. Estimated Revenue Requirement and Rate Impacts**

Table 3 below summarizes the forecasted revenue requirement and illustrates estimated rate impacts of the proposed accelerated pipe replacement project. Details regarding the incremental costs, revenue requirement, and benefits of this project, including assumptions for the Company's analysis, are summarized in Exhibit A. Details regarding the projected revenue requirement and rate impacts of this project are included in Exhibit B.

**Table 3. Projected Annual Revenue Requirement and Rate Impacts of Accelerated Pipe Replacement Project**

<b>Year</b>	<b>Estimated Revenue Requirement Impacts</b>	<b>Estimated Average Annual Residential Bill Impact</b>
2022	\$2,942,501	\$1.92
2023	\$2,928,880	\$1.91
2024	\$2,846,799	\$1.86
2025	\$2,696,056	\$1.76

**4. Metrics and Reporting**

If the Commission approves the accelerated pipe replacement project, the Company proposes to track and report annually on the following project-specific metrics and data each year until the project is completed: (1) general project information, including total spent on the project, the scope of work completed, the scope of work remaining to be completed, estimated remaining costs, and the proposed timeline for completion of the project; (2) job creation, economic stimulus, and use of women, veteran, and minority-owned businesses, including the number of



contractors and new employees hired and where possible,<sup>11</sup> details regarding employee and contractor residency, union status, race/ethnicity, sex, disability status, and veteran status, apprentice hours worked (if applicable), use of certified MWBEs, including the amount spent and sex and race/ethnicity of ownership details, and indirect economic benefits; (3) environmental benefits including estimated greenhouse gas emissions reductions and the method used to calculate such reductions; and (4) customer and system benefits including reporting on reduced gas leaks and improved system reliability.

This information could be filed on or before April 1 each year to reflect the prior calendar year reporting.

## **B. Renewable Hydrogen Pilot Projects**

### **1. Project Overview**

As discussed in the Company's pending rate case, CenterPoint Energy plans to construct a 1 MW renewable hydrogen pilot project in Minneapolis in 2021.<sup>12</sup> This project will convert renewable electricity into hydrogen for blending into the Company's distribution system, providing energy to CenterPoint Energy gas customers. The Company estimates that its currently-pending renewable hydrogen project will result in emission reductions of approximately 1,200 tons of carbon dioxide equivalent emissions ("CO<sub>2</sub>e") per year. In addition, CenterPoint Energy will purchase renewable electricity for its Minneapolis renewable hydrogen pilot project which may lead to the construction of more renewable electricity generation. The Minneapolis pilot is providing the Company an opportunity to gain experience with this technology, which we believe could play an important role in decarbonizing Minnesota's energy system.

Through this filing, the Company proposes two additional, slightly larger hydrogen pilot projects. With approval and completion of design and planning work in 2021, the Company anticipates construction on these two renewable hydrogen projects to begin in 2022 with overall forecasted spending of approximately \$5.5 million through 2023.

### **2. Project Benefits**

These renewable hydrogen pilot projects will allow the Company to expand its hydrogen producing capacity and to gain additional experience with renewable hydrogen projects. While the renewable hydrogen pilot projects proposed here are relatively small, if approved, contract engineers, technicians, and construction workers will be employed for the development and construction of these projects. Likely more important than the work created by the specific pilot

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<sup>11</sup> In contracts entered into specifically for economic recovery docket projects, the Company will require that contractors and subcontractors compile and provide the Company with this information (subject to employee preferences not to provide certain information to their employer). This information will only be included to the extent it can be reported without jeopardizing individual privacy.

<sup>12</sup> CenterPoint Energy has already completed design on this hydrogen pilot project, which is planned to go into service at the River Building in Minneapolis in 2021. The River Building pilot project is estimated to cost approximately \$2 million.

projects is the opportunity for Minnesota workers to develop experience with renewable hydrogen projects. Additionally, these projects will provide utility system benefits as renewable hydrogen is generally carbon free,<sup>13</sup> so mixing natural gas with hydrogen eliminates the carbon emissions from the natural gas that has been replaced.

Table 4 below provides a summary of potential benefits associated with the proposed renewable hydrogen projects.

**Table 4. Benefits of Proposed Renewable Hydrogen Projects**

<b>Benefit</b>	<b>Value</b>
Creation of New Jobs	1.5 FTE contractors per year performing skilled labor for engineering, design, evaluation, and construction
Avoided Natural Gas Commodity Purchases	Approximately 1.5 million Dth or \$4.5 million in gas not purchased
Reduced Greenhouse Gas Emissions	Reduction of estimated 82,000 metric tons CO <sub>2</sub> e emissions, environmental cost value of \$900,000 - \$4.1 million
Other Benefits	CenterPoint Energy and Minnesota-based engineering contractor gain experience with incorporating hydrogen into gas supply, expanding opportunities for future projects Increases access to clean energy

### **3. Estimated Revenue Requirement and Rate Impacts**

Table 5 below summarizes the forecasted revenue requirements and illustrates estimated rate impacts of the proposed renewable hydrogen projects. Details regarding the incremental costs, revenue requirement impacts, and benefits of this project, including assumptions for the Company's analysis, are summarized in Exhibit A. Details regarding the projected revenue requirement and rate impacts of this project are included in Exhibit B.

**Table 5. Projected Annual Revenue Requirement and Rate Impacts of Renewable Hydrogen Projects**

<b>Year</b>	<b>Estimated Revenue Requirement Impacts</b>	<b>Estimated Average Annual Residential Bill Impact<sup>14</sup></b>
2022	\$8,527	\$0.01

<sup>13</sup> If the renewable electricity used to create renewable hydrogen comes from biomass, the lifecycle carbon equivalent emissions may not be zero; they may be negative or positive depending on feedstock. Renewable hydrogen from wind or solar will have zero lifecycle carbon emissions.

<sup>14</sup> The calculation of estimated rate impacts is for informational purposes only and does not reflect the actual timing, amortization, or allocation of costs that may be proposed or approved in a future rate case filing.

<b>Year</b>	<b>Estimated Revenue Requirement Impacts</b>	<b>Estimated Average Annual Residential Bill Impact<sup>14</sup></b>
2023	\$211,694	\$0.13
2024	\$431,927	\$0.29
2025	\$408,261	\$0.27

#### **4. Metrics and Reporting**

If the Commission approves the renewable hydrogen projects, the Company proposes to track and report annually on the following project-specific metrics and data each year until the projects are completed: (1) general project information, including total spent on the projects, the scope of work completed, the scope of work remaining to be completed, estimated remaining costs, and the proposed timeline for completion of the projects; (2) job creation, economic stimulus, and use of women, veteran, and minority-owned businesses, including the number of contractors and new employees hired and where possible,<sup>15</sup> details regarding employee and contractor residency, union status, race/ethnicity, sex, disability status, and veteran status, apprentice hours worked (if applicable), use of certified MWBEs, including the amount spent and sex and race/ethnicity of ownership details, and indirect economic benefits; (3) environmental benefits, including estimated greenhouse gas emissions reductions and the method used to calculate such reductions; and (4) customer and system benefits, including information regarding avoided natural gas commodity purchases, increased access to clean energy, and gained experience and knowledge with hydrogen projects.

This information could be filed on or before April 1 each year to reflect the prior calendar year reporting.

### **C. High-Tech Demonstration Kitchen**

#### **1. Project Overview**

CenterPoint Energy's Commercial Foodservice program provides foodservice customers including restaurants, schools, and health care facilities the opportunity to learn through hands-on and lecture-style training about the benefits of high-efficiency natural gas equipment. Currently, the Company has a small demonstration space located within its Linden Avenue office building, where these demonstrations and trainings are provided.

Many foodservice customers do not have the ability to test new high-efficiency natural gas foodservice equipment prior to purchasing. This is a barrier to significant energy savings and customer operating cost savings because restaurants use five to seven times more energy per square foot compared to any other commercial facilities. In 2019, the Company rebated

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<sup>15</sup> In contracts entered into specifically for economic recovery docket projects, the Company will require that contractors and subcontractors compile and provide the Company with this information (subject to employee preferences not to provide certain information to their employer). This information will only be included to the extent it can be reported without jeopardizing individual privacy.

equipment for 200 foodservice customers estimated to lead to over 740,000 Dth saved and over 45,000 tons of CO<sub>2</sub> emissions avoided.

To assist with Minnesota's economic recovery, CenterPoint Energy proposes constructing a new high-tech demonstration kitchen that would support a rejuvenating foodservice industry. The proposed high-tech demonstration kitchen project is forecasted to cost approximately \$6 million to construct, with ongoing expense for newly-hired employees to run the facility and provide demonstrations. If approved, CenterPoint Energy proposes to begin planning and design for this project in 2021 with construction to be completed in 2022. We anticipate this timing will align well with increasing foodservice equipment investments associated with restaurant reopenings and new restaurant openings as the economy recovers.

The new high-tech demonstration kitchen will be used to train and promote commercial participants with a goal of over 800 participants per year by 2023. The primary audience for the high-tech demonstration kitchen would remain commercial customers and trade allies who are in the workforce, interested in building on their skills and knowledge or for trainees who are just entering the workforce. Finally, a main component of success for the high-tech demonstration kitchen is that the Company will partner with manufacturers to bring in and rotate the newest state-of-the-art natural gas technology on consignment in order to demonstrate the most up-to-date technology in the market.

## **2. Project Benefits**

This project is specifically targeted at helping Minnesota's restaurant and foodservice industry have access to energy efficiency equipment as it recovers from the pandemic. The foodservice industry has been especially hard hit during the pandemic and, as mentioned above, has a relatively high proportion of minority-owned businesses compared to other industries. The project will increase access to conservation and is projected to result in significant energy conservation improvement program ("CIP") savings.

Table 6 below provides a summary of potential benefits associated with the proposed high-tech demonstration kitchen project.

**Table 6. Benefits of Proposed High-Tech Demonstration Kitchen Project**

Benefit	Value
Creation of jobs	30 FTE contractors for construction of the facility and 3 permanent FTE  This project is also expected to result in the creation of indirect jobs within the foodservices industry by making conservation savings opportunities more accessible for restaurants and other foodservice businesses
Avoided Natural Gas Commodity Purchases	Approximately 900,000 Dth or \$2.7 million in gas not purchased
Reduced Greenhouse Gas Emissions	Approximately 47,000 metric tons CO <sub>2</sub> e emissions avoided with environmental cost value of \$550,000 - \$2.3 million
Other Benefits	Targeted economic stimulus benefits to Minnesotans by creating resources for the foodservice industry as it recovers from the impacts of the COVID-19 pandemic, mandatory closures, and the economic recession  Supports Minnesota’s restaurant/foodservice industry, a relatively high proportion of which are minority-owned businesses  Increases access to conservation  Potential for secondary benefits by increasing access to the Company’s commercial conservation programs

**3. Estimated Revenue Requirement and Rate Impacts**

Table 7 below summarizes the forecasted revenue requirements and illustrates estimated rate impacts of the proposed high-tech demonstration kitchen project. Details regarding the incremental costs, revenue requirements, and benefits of this project, including assumptions for the Company’s analysis, are summarized in Exhibit A. Details regarding the projected revenue requirement and rate impacts of this project are included in Exhibit B.

**Table 7. Projected Annual Revenue Requirement and Rate Impacts of High-Tech Demonstration Kitchen**

<b>Year</b>	<b>Estimated Revenue Requirement Impacts</b>	<b>Estimated Average Annual Residential Bill Impact<sup>16</sup></b>
2022	\$27,527	\$0.02
2023	\$657,675	\$0.43
2024	\$621,217	\$0.41
2025	\$591,312	\$0.39

**4. Metrics and Reporting**

If the Commission approves the high-tech demonstration kitchen project, the Company proposes to track and report annually on the following project-specific metrics and data each year until the project is completed, and for two years following project completion: (1) general project information including total spent on the project, the scope of work completed, the scope of work remaining to be completed, estimated remaining costs, and the proposed timeline for completion of the project; (2) job creation, economic stimulus, and use of women, veteran, and minority-owned businesses, including the number of contractors and new employees hired and where possible,<sup>17</sup> details regarding employee and contractor residency, union status, race/ethnicity, sex, disability status, and veteran status, apprentice hours worked (if applicable), use of certified MWBEs, including the amount spent and sex and race/ethnicity of ownership details, and indirect economic benefits; (3) environmental benefits, including estimated greenhouse gas emissions reductions and the method used to calculate such reductions and impacts on conservation savings, spending, and participants, as available; and (4) customer and system benefits, including the number of customer participants attending demonstrations at the high-tech demonstration kitchen.

This information could be filed on or before April 1 each year to reflect the prior calendar year reporting.

**D. Workforce Training and Development**

**1. Project Overview**

Investing in the training and development of a trade workforce with knowledge in energy efficiency can help increase access to energy conservation and overall energy conservation investments and savings.

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<sup>16</sup> The calculation of estimated rate impacts is for informational purposes only and does not reflect the actual timing, amortization, or allocation of costs that may be proposed or approved in a future rate case filing.

<sup>17</sup> In contracts entered into specifically for economic recovery docket projects, the Company will require that contractors and subcontractors compile and provide the Company with this information (subject to employee preferences not to provide certain information to their employer). This information will only be included to the extent it can be reported without jeopardizing individual privacy.

With this project, the Company proposes to invest approximately \$2.5 million in incremental costs in 2021 to increase the number of workers who have the skills, training, and experience necessary to deliver energy efficiency in CenterPoint Energy's service area.<sup>18</sup> The workforce training and development project will focus on developing additional air sealing and insulation professionals, which are in short supply in many parts of CenterPoint Energy's service area. The Company has also seen a growing need in the residential sector for tradespeople with the capability of completing weatherization projects. We propose to achieve these important objectives, which will increase access to conservation, through the following activities and investments, beginning in 2021:

- Provide funding and scholarships for programs incorporating energy efficiency education and training through existing partnerships with trade schools such as Dunwoody College of Technology, Century College, and Minnesota State Community and Technical College that offer two year degrees and partnerships with other college internship programs such as the Minnesota Technical Assistance Program internship program;
- Partner with non-profits to provide funding for internships providing hands-on experiences to diverse high-school students in the areas of energy efficiency, to help move interested students into careers related to energy efficiency;
- Provide funding for weatherization certifications for women and minority-owned businesses;
- Develop a new training and education program in cooperation with MWBEs and diverse tradespeople focused on helping to build new weatherization businesses for participation in CIP; and
- Offer enhanced rebates for MWBEs and diverse tradespeople to complete the Building Operator Certification.<sup>19</sup>

The scope of this project is above and beyond the existing workforce training and development investments the Company is undertaking and these incremental costs are not being recovered in our current rates and are not proposed for recovery in our pending rate case. The Company proposes that approximately 80 percent of the incremental spending be used for financial support through scholarships, internships, and certifications to help train, expand, and develop the energy efficiency workforce through existing and expanded programs, as described above, with the goal of supporting over 200 tradespeople and other workers engaged in energy

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<sup>18</sup> This project involves incremental investments above those costs being recovered in the Company's current rates or proposed for recovery in the Company's pending rate case.

<sup>19</sup> Starting in 2021, the Company plans on offering rebates to cover a portion of the cost of Building Operator Certification. The rebate only covers about 33 percent of the certification due to cost-effectiveness concerns, but proposes to include additional rebates through the proposed workforce development project for MWBE and diverse tradespeople to help improve access to such certification programs and participation in conservation.

efficiency. CenterPoint Energy also proposes to invest approximately 20 percent of the proposed project costs on building new workforce development initiatives focused on increasing MWBE participation in energy efficiency programs and improving the diversity of tradespeople, with the goal of supporting 100 participants.

## 2. *Project Benefits*

Table 8 below provides a summary of potential benefits associated with the proposed workforce development project.

**Table 8. Benefits of Proposed Workforce Development Project**

Benefit	Value
Job creation	Goal to support the training of 300 tradespeople and others engaged in energy efficiency  This project will also result in economic stimulus through the creation of direct and indirect jobs, and by providing opportunities for job advancement in energy efficiency. For this project, the Company proposes to specifically allocate 20 percent project spending for employees and owners of MWBEs.
Avoided Natural Gas Commodity Purchases	Gas saving likely associated with more energy efficiency contractors
Reduced Greenhouse Gas Emissions	CO <sub>2</sub> e emissions avoidance likely associated with increases in energy efficiency
Other Benefits	Supports training opportunities and career advancement for women and minority tradespeople and generates opportunities for MWBEs engaged in energy efficiency  Increases access to conservation  Increased conservation can result in reduced O&M expense associated with natural gas delivery and possible overall reductions to customer peak demand

## 3. *Estimated Revenue Requirement and Rate Impacts*

Table 9 below summarizes the forecasted revenue requirement and illustrates estimated rate impacts of the proposed workforce development project. Details regarding the incremental costs, revenue requirement impacts, and benefits of this project, including assumptions for the Company's analysis, are summarized in Exhibit A. Details regarding the projected revenue requirement and rate impacts of this project are included in Exhibit B.



**Table 9. Projected Annual Revenue Requirement and Rate Impacts of Workforce Development Project**

Year	Estimated Revenue Requirement Impacts	Estimated Average Annual Residential Bill Impact <sup>20</sup>
2022	-	-
2023	\$1,469,518	\$0.96
2024	\$1,469,518	\$0.96
2025	-	-

**4. Metrics and Reporting**

If the Commission approves the workforce development and training project, the Company proposes to track and report annually on the following project-specific metrics and data each year until the project is completed, and for two years following project completion: (1) general project information, including total spent on the project, the scope of work completed, the scope of work remaining to be completed, estimated remaining costs, and the proposed timeline for completion of the project; (2) job creation, economic stimulus, and use of women, veteran, and minority-owned businesses, including the number of contractors and new employees hired and where possible,<sup>21</sup> details regarding employee and contractor residency, union status, race/ethnicity, sex, disability status, and veteran status, participation in scholarships, internships, or certifications by race/ethnicity, sex, disability status, and veteran status,<sup>22</sup> apprentice hours worked (if applicable), use of certified MWBEs, including the amount spent and sex and race/ethnicity of ownership details, number of MWBEs participating in training and development programs, and indirect economic benefits; (3) environmental benefits, including estimated greenhouse gas emissions reductions, the method used to calculate such reductions and impacts on conservation savings, spending, and participants, as available; and (4) customer and system benefits, including increased access to conservation programs, as measured by the number of energy efficiency tradespeople.

This information could be filed on or before April 1 each year to reflect the prior calendar year reporting.

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<sup>20</sup> The calculation of estimated rate impacts is for informational purposes only and does not reflect the actual timing, amortization, or allocation of costs that may be proposed or approved in a future rate case filing.

<sup>21</sup> In contracts entered into specifically for economic recovery docket projects, the Company will require that contractors and subcontractors compile and provide the Company with this information (subject to employee preferences not to provide certain information to their employer). This information will only be included to the extent it can be reported without jeopardizing individual privacy.

<sup>22</sup> Subject to student/trainee preference not to provide such information.

## **E. Damage Prevention Campaign**

### **1. Project Overview**

In recent years, CenterPoint Energy has undertaken a number of measures targeted at reducing gas line damages which can result in interruption to natural gas service.

As reported in the Company's 2019 Gas Service Quality report in Docket No. G-008/M-20-453, while CenterPoint Energy had a slight decrease in damage incidents caused by the Company in 2019, gas line damages caused by factors outside of the Company's control increased somewhat. As discussed in the Company's Reply Comments in that docket, "excavation around our facilities increases risk, and the presence of new construction companies operating in the Company's service area increases the need for public awareness and education of Minnesota one call law and safe digging practices."

With the damage prevention campaign, we propose to invest approximately \$5 million in incremental O&M and forecast \$1 million in capital in 2021<sup>23</sup> to implement a series of projects which target reducing damages to our distribution system. As part of the proposed damage prevention campaign, the Company proposes to undertake the following initiatives in 2021,<sup>24</sup> each of which is discussed in greater detail below:

- Auditing excavators with the most locate requests and most damage incidents, at a forecasted incremental O&M expense of \$3 million;
- Creating a city ambassador program for the top 20 cities with the most locate activity, at a forecasted incremental O&M expense of \$2 million; and
- Completing research and field verification to compile and verify service line information in our geographic information system, with forecasted capital costs of \$1 million.

#### *Excavator Audit Project*

The Company currently audits its locators to ensure that they are accurately marking CenterPoint Energy facilities. Additionally, as discussed in the Company's 2019 Gas Service Quality docket, Docket No. G-008/M-20-453, when frequent or recurrent issues are identified with any excavator, we reach out to that company to try to identify and address the source of the problem.

The proposed excavator audit project builds on the outreach efforts we have historically undertaken by establishing a formalized audit program to be implemented for excavators.

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<sup>23</sup> This project involves incremental investments above those costs being recovered in the Company's current rates or proposed for recovery in the Company's pending rate case.

<sup>24</sup> We plan to evaluate possible extension and continuation of the excavator audit and city ambassador pilots beyond 2021 based on program results in 2021.

Historically, the majority of damages on CenterPoint Energy's gas lines are caused by factors outside of the utilities control, including third-party excavation damages. While damages caused by factors outside the utility's control decreased slightly in 2018, these damages increased somewhat in 2019, due to increasing construction activities.

We propose to begin this project in 2021 with the goals of identifying misunderstandings or communication issues, providing training and education on best practices, and building stronger relationships between the Company and excavators. The audit program would target excavators with the highest numbers of locate requests and excavators who are most frequently responsible for damaging lines, with a goal to reduce underground damages.

The results of each audit will be communicated to participating excavators in order to provide timely feedback and information to improve excavation practices and prevent gas line damages. The Company also proposes to identify those excavators with multiple damages on a routine basis and to visit job sites in order to identify any locate or excavation issues, providing feedback and additional training to excavators. Additionally, we propose to work with excavation companies to develop and implement a damage prevention program.

#### *City Ambassador Project*

The proposed CenterPoint Energy City Ambassadors project would be implemented in 2021 for the twenty cities with the most locate requests. Each CenterPoint Energy City Ambassador would work with his or her assigned city's engineering and permitting departments to better coordinate activity around that city's projects. Like the excavator audit program, the goals of the pilot would be to identify misunderstandings and communication issues, educate city personnel on best practices, and build stronger relationships between the Company and city personnel to encourage regular communications and help prevent gas line damages.

The total number of locate requests received by CenterPoint Energy has continued to increase each year, driven in part by municipal road, sewer, and other public works projects. Between 2015 and 2019, the total number of locate tickets received increased more than six percent.<sup>25</sup> This increase in construction activity creates additional risk for damage to natural gas facilities. The proposed City Ambassador project would target those cities where the highest volume of construction activity is taking place, in order to help reduce the number of overall damages, thereby also reducing the risk of service interruptions and potential injury or damage to property.

#### *Research and Field Verification of Service Line Data*

The vast majority of CenterPoint Energy's existing records have been validated and digitized through the Permanent Records Integrity Management Excellence ("PRIME") project. However, the scope of that project did not include records that could not be fully digitized or validated for various reasons. For example, some paper records are so old that they have become faded and other records appear to be incomplete. Validation for these approximately 45,000 records

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<sup>25</sup> See Docket No. G-008/M-20-453.

will require additional research and input from the field, which the Company proposes to undertaken in 2021. We forecast this validation project will cost approximately \$1 million to complete.

PHMSA regulations require that as the pipeline operator, CenterPoint Energy must demonstrate knowledge of its system developed from reasonably available information and identify additional information and provide a plan for gaining that information over time.<sup>26</sup> This project is the next step in the Company's plan to gather available information regarding its system, in accordance with PHMSA regulations. Completion of this project results in more complete, accurate, and usable service line information, which will help prevent damages.

## **2. Project Benefits**

The overall goal of the damage prevention campaign is to reduce gas line damages by five percent from 2019 damage numbers. Table 10 below provides a summary of potential benefits associated with the proposed damage prevention project.

**Table 10. Benefits of Proposed Damage Prevention Project**

<b>Benefit</b>	<b>Value</b>
Creation of jobs	29 FTE contractors per year
Reduced Greenhouse Gas Emissions	Estimated 480 metric tons CO <sub>2</sub> e emissions reduced, environmental cost value of \$4,000 - \$19,000
Other Benefits	Increased safety and reliability through reduced damages and resulting service interruptions

## **3. Estimated Revenue Requirement and Rate Impacts**

Table 11 below summarizes the forecasted revenue requirement and illustrates estimated rate impacts of the proposed damage prevention project. Details regarding the incremental costs, revenue requirement impacts, and benefits of this project, including assumptions for the Company's analysis, are summarized in Exhibit A. Details regarding the projected revenue requirement and rate impacts of this project are included in Exhibit B.

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<sup>26</sup> 49 C.F.R. 192.1007.

**Table 11. Projected Annual Revenue Requirement and Rate Impacts of Damage Prevention Project**

Year	Estimated Revenue Requirement Impacts	Estimated Average Annual Residential Bill Impact <sup>27</sup>
2022	\$92,421	\$0.06
2023	\$3,031,029	\$1.98
2024	\$3,028,451	\$1.98
2025	\$84,680	\$0.06

**4. Metrics and Reporting**

If the Commission approves the damage prevention campaign project, the Company proposes to track and report annually on the following project-specific metrics and data each year until the project is completed, and for two years following project completion: (1) general project information, including total spent on the project, the scope of work completed, the scope of work remaining to be completed, estimated remaining costs, and the proposed timeline for completion of the project; (2) job creation, economic stimulus, and use of women, veteran, and minority-owned businesses, including the number of contractors and new employees hired and where possible,<sup>28</sup> details regarding employee and contractor residency, union status, race/ethnicity, sex, disability status, and veteran status, participation in scholarships, internships, or certifications by race/ethnicity, sex, disability status, and veteran status,<sup>29</sup> apprentice hours worked (if applicable), use of certified MWBEs, including the amount spent and sex and race/ethnicity of ownership details, number of audits completed, number of MWBEs participating in training and development programs, and indirect economic benefits; (3) environmental benefits, including estimated greenhouse gas emissions reductions and the method used to calculate such reductions; and (4) customer a system benefits, including reductions to gas line damages relative to 2019 baseline, reductions to service outages relative to 2019 baseline, and improved safety.

This information could be filed on or before April 1 each year to reflect the prior calendar year reporting.

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<sup>27</sup> The calculation of estimated rate impacts is for informational purposes only and does not reflect the actual timing, amortization, or allocation of costs that may be proposed or approved in a future rate case filing.

<sup>28</sup> In contracts entered into specifically for economic recovery docket projects, the Company will require that contractors and subcontractors compile and provide the Company with this information (subject to employee preferences not to provide certain information to their employer). This information will only be included to the extent it can be reported without jeopardizing individual privacy.

<sup>29</sup> Subject to student/trainee preference not to provide such information.

## **F. Translation Project**

### **1. Project Overview**

This newly proposed project is focused on improving accessibility, equity, participation, and engagement by expanding the customer communications and information that are available in Spanish, Hmong, and Somali, which are the primary languages for many of our customers across Minnesota. The COVID-19 pandemic has highlighted the importance of this effort in order to ensure customers can access important utility information, whether or not they have English language proficiency. Additionally, the compounding effects of widespread civil unrest, which resulted in further harm to communities we serve, has underscored the importance of, and need for, accessibility of utility communications. While the Company has already taken steps to ensure its customers who speak languages other than English are able to access utility information, including providing language translation services for customer service calls, the proposed translation project is an important next step in expanding the accessibility of information to customers who either do not have English language proficiency or who may be more comfortable with communications in Spanish, Hmong, or Somali.

With approval, the Company proposes to issue a request for proposals (“RFP”) in order to hire a contractor who can translate the customer information posted to our website, including rates and billing information, natural gas safety information, and energy efficiency program information in 2021. Initial forecasted project costs to complete the translation project are \$2 million in incremental O&M expense to be incurred in 2021.<sup>30</sup>

### **2. Project Benefits**

Consistent with the Commission’s request in Docket No. E,G-999/CI-20-492, this project will increase access to conservation and clean energy resources for all Minnesotans by making information about utility programs, including energy efficiency and conservation resources, more accessible to our customers without English language proficiency. This project is also consistent with recent Commission discussions highlighting the importance of ensuring utility information is accessible to customers who speak languages other than English.<sup>31</sup>

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<sup>30</sup> This project involves incremental investments above those costs being recovered in the Company’s current rates or proposed for recovery in the Company’s pending rate case.

<sup>31</sup> In its Order Establishing Peacetime Emergency Requirements and Modifying Reporting Requirements in Docket No. E,G-999/CI-20-375, the Commission directed utilities to translate existing COVID-19 materials, including direction on how to enroll in a payment plan, into languages other than English and post them to their COVID-19 response webpages, requiring at a minimum, that utilities translate materials into Spanish, and preferably, also into other languages prominent within their service regions. Commission staff highlighted in that docket the importance of providing information in different languages when reaching out to customers experiencing difficulty in paying their utility bills. Immigrant and communities of color have been disproportionately impacted by COVID-19 and the resulting economic crisis.

While the specific value of benefits that will result from the proposed translation project are difficult to quantify, as shown in Table 12 below, the proposed translation project will result in substantial benefits.

**Table 12. Benefits of Proposed Translation Project**

<b>Benefit</b>	<b>Value</b>
Creation of jobs	We anticipate hiring contractors to assist with the translation project and are planning to issue an RFP for this project  Possible indirect job creation through increased participation in conservation programs
Gas cost savings from increased conservation	Improved access to information regarding our energy efficiency programs and offerings is likely to result in additional participation
Reduced Greenhouse Gas Emissions	Emissions reductions due to increased participation in conservation
Other Benefits	Improved accessibility, equity, participation, and engagement

**3. Estimated Revenue Requirement and Rate Impacts**

Table 13 below summarizes the forecasted revenue requirement and illustrates estimated rate impacts of the proposed translation project. Details regarding the incremental costs, revenue requirement impacts, and benefits of this project, including assumptions for the Company's analysis, are summarized in Exhibit A. Details regarding the projected revenue requirement and rate impacts of this project are included in Exhibit B.

**Table 13. Projected Annual Revenue Requirement and Rate Impacts of Translation Project**

<b>Year</b>	<b>Estimated Revenue Requirement Impacts</b>	<b>Estimated Average Annual Residential Bill Impact<sup>32</sup></b>
2022	-	-
2023	\$1,175,615	\$0.77
2024	\$1,175,615	\$0.77
2025	-	-

<sup>32</sup> The calculation of estimated rate impacts is for informational purposes only and does not reflect the actual timing, amortization, or allocation of costs that may be proposed or approved in a future rate case filing.

#### **4. Metrics and Reporting**

If the Commission approves the translation project, the Company proposes to track and report annually on the following project-specific metrics and data each year until the project is completed, and for two years following project completion: (1) general project information, including total spent on the project, the scope of work completed, the scope of work remaining to be completed, estimated remaining costs, and the proposed timeline for completion of the project; (2) job creation and economic stimulus, including number of contractors hired and Minnesota residency status and indirect economic benefits and job creation; (3) environmental benefits, including, if possible, estimated greenhouse gas emissions reductions, the method used to calculate such reductions, and impacts on conservation savings, spending, and participants, as available; and (4) customer and system benefits, including data regarding the use of newly translated customer information (e.g., number of site visits, customer feedback, etc.) and participation benefits (any quantitative or qualitative information regarding improved customer participation/engagement).

This information could be filed on or before April 1 each year to reflect the prior calendar year reporting.

#### **G. Advanced Meter Project**

##### **1. Project Overview**

Between 2017 and 2019, the Company was involved, along with other major utilities, in the testing and evaluation of Itron Intelis residential gas meters. As discussed in our pending rate case,<sup>33</sup> the Company installed a small number of Itron Intelis meters to confirm that they were compatible with the Company's meter reading technology and that they can withstand outdoor winter conditions, with a view to adopting the Itron Intelis meter as the Company's standard residential meter for new and replacement installations.

Based on evaluation of the significant safety features and benefits, the Company proposes to begin installing Itron Intelis meters in the ordinary course of replacing or installing new meters beginning in 2021. With this project, we propose to install approximately 23,000 Itron Intelis meters in 2021 for new residential service and in cases of damaged, obsolete, or failed residential meters which require replacement. We have forecasted that this project will result in incremental capital costs of approximately \$1.5 million in 2021, due to the higher cost of this next generation meter.

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<sup>33</sup> *In the Matter of the Application by CenterPoint Energy Res. Corp., d/b/a CenterPoint Energy Minn. Gas, for Auth. to Increase Nat. Gas Rates in Minn.*, Docket No. G-008/GR-19-524, REBUTTAL TESTIMONY OF MR. WILLIAM A KUCHAR III, P.E. at 6 (Aug. 12, 2020).



## 2. Project Benefits

The primary benefits of the proposed next generation meters are increased safety and quality of service. The meters proposed for implementation have significant safety enhancements, including:

- Integrated flow measurement detects high-flow conditions, automatically shutting off gas flow and sending an alarm to the utility. This integrated excess flow monitoring can help to detect an anomalously high flow that may signal a severed gas line within the residence.
- The meter can be shut off remotely in the event of an emergency. If a customer smells gas and contacts the utility, the technician can turn off the meter remotely, from a safe distance, reducing the safety risks for both our employees and our customers.
- The meter contains a temperature sensor, which can automatically stop the flow of gas in the case of a fire, and can detect air in the meter in the event the meter is removed due to theft, damage, or other potentially dangerous conditions.

These next generation meters may also help to reduce emissions through the embedded leak detection and automatic shutoff, which can improve responsiveness to gas leaks. These meters also utilize state-of-the-art ultrasonic metrology, which may improve meter accuracy. Table 14 below provides a summary of potential benefits associated with the advanced meter project.

**Table 14. Benefits of Proposed Advanced Meter Project**

Benefit	Value
Job creation	Possible indirect job creation associated with manufacturing of meters in 2021
Potential Cost Savings	Remote shut-off capabilities may reduce O&M expense in responding to gas emergencies. Potential Reductions in lost gas due to inaccurate meters, theft, and diversion.
Reduced Greenhouse Gas Emissions	Because the meters automatically shut off in the event of a large leak and allow for remote shutoff, methane emissions can be avoided.
Other Benefits	Significant safety features including built-in high flow alarm and temperature sensor, along with integrated shutoff valve, detects potentially dangerous conditions such as open fuel lines or fires, automatically

Benefit	Value
	triggering shutoff. Air detection alerts of potential meter removal, sending an alarm to the utility operations center, improving safety and theft detection.

### 3. Estimated Revenue Requirement and Rate Impacts

Table 15 below summarizes the forecasted revenue requirement and rate impacts of the proposed advanced meter project. Details regarding the incremental costs, revenue requirement impacts, and benefits of this project, including assumptions for the Company's analysis, are summarized in Exhibit A. Details regarding the projected revenue requirement and rate impacts of this project are included in Exhibit B.

**Table 15. Projected Annual Revenue Requirement and Rate Impacts of Advanced Meter Project**

Year	Estimated Revenue Requirement Impacts	Estimated Average Annual Residential Bill Impact <sup>34</sup>
2022	\$203,461	\$0.13
2023	\$256,144	\$0.17
2024	\$248,810	\$0.16
2025	\$181,445	\$0.12

### 4. Metrics and Reporting

If the Commission approves the advanced meter project, the Company proposes to track and report annually on the following project-specific metrics and data each year until the project is completed, and for two years following project completion: (1) general project information, including total spent on the project, the scope of work completed, the scope of work remaining to be completed, estimated remaining costs, and the proposed timeline for completion of the project; (2) job creation, economic stimulus, and use of women, veteran, and minority-owned businesses, including the number of contractors and new employees hired and where possible, <sup>35</sup> details regarding employee and contractor residency, union status, race/ethnicity, sex, disability status, and veteran status, participation in scholarships, internships, or certifications by race/ethnicity, sex, disability status, and veteran status, <sup>36</sup> apprentice hours worked (if

<sup>34</sup> The calculation of estimated rate impacts is for informational purposes only and does not reflect the actual timing, amortization, or allocation of costs that may be proposed or approved in a future rate case filing.

<sup>35</sup> In contracts entered into specifically for economic recovery docket projects, the Company will require that contractors and subcontractors compile and provide the Company with this information (subject to employee preferences not to provide certain information to their employer). This information will only be included to the extent it can be reported without jeopardizing individual privacy.

<sup>36</sup> Subject to student/trainee preference not to provide such information.

applicable), use of certified MWBEs, including the amount spent and sex and race/ethnicity of ownership details, and indirect economic benefits; (3) environmental benefits, including estimated greenhouse gas emissions reductions and the method used to calculate such reductions; and (4) customer a system benefits, including the number of next generation meters installed and improved system safety benefits.

This information could be filed on or before April 1 each year to reflect the prior calendar year reporting.

### **III. Rate Mitigation and Rate Recovery**

The Company is not requesting any increase to customer rates with this filing. Instead, with Commission approval of the proposed projects, we propose to undertake these investments, beginning in 2021, and to delay recovery of the associated costs until a future rate proceeding to ensure these investments do not add to our customers' burdens during the pandemic and current economic crisis.

In order to implement the projects outlined in this filing beginning in 2021, the Company requests that the Commission grant approval for the Company to proceed with the proposed projects and authorize deferred accounting of incremental O&M expense incurred for these projects and actual depreciation expense and return on capital investments undertaken and placed into service, at a return of 6.86 percent, the cost of capital as agreed to by the parties to the settlement in the Company's pending rate case. The Company proposes to continue the deferral until the balance is recovered in rates. Because the deferred balance would not be recovered until some future time, the Company also requests that the Commission approve carrying costs on the tracker balance, set at the Company's cost of capital as agreed to by the parties to the settlement in the Company's pending rate case. This deferral and amortization in a future rate proceeding will help mitigate the rate impact of the proposed investments, in order to better time recovery of such costs when the economic situation in Minnesota has improved.

While the specific customer rate impacts of the projects proposed here will depend on a number of factors, Exhibit B to this filing provides a summary of forecasted revenue requirements for the proposed projects along with potential rate impacts for the future recovery of these project costs. Factors such as the timing of future rate case filings and recoveries, the amortization period on the regulatory asset, and the apportionment of revenue responsibility by rate class and rate structure approved in a future rate case proceeding will affect the actual costs of these projects. Table 16 below summarizes the projected revenue requirements and illustrates potential rate impacts for the investments proposed to be undertaken in 2021.

**Table 16. Forecasted Revenue Requirement and Average Annual Residential Rate Impacts of Proposed Investments<sup>37</sup>**

Year	Forecasted Revenue Requirement Impacts	Estimated Average Annual Residential Bill Impact
2022	\$3,274,437	\$2.14
2023	\$9,730,555	\$6.35
2024	\$9,822,338	\$6.41
2025	\$3,961,755	\$2.58

**A. Deferred Accounting of Costs for Future Recovery**

Deferred accounting is a regulatory tool used primarily to hold utilities harmless when they incur out-of-test-year expenses that, because they are unforeseen, unusual, and large enough to have a significant impact on the utility's financial condition, should be eligible for possible rate recovery in the next rate case. Deferred accounting has also been permitted when utilities have incurred sizeable expenses to meet important public policy mandates.<sup>38</sup> Under Minn. R. 7825.0300, subp. 4, the Commission has authority to approve a public utility's request for an exception to a provision of the applicable uniform system of accounts for good cause.

With this Petition, CenterPoint Energy requests that the Commission grant an exception to the standard accounting treatment of proposed O&M expense and capital costs to be incurred, which would otherwise be ineligible for cost recovery because they are incurred between rate cases. The requirements for the Commission to authorize deferred accounting are satisfied under the facts presented here.

*Unforeseen and Unusual Circumstances*

As the Commission has recognized, the circumstances of the COVID-19 pandemic, declaration of a peacetime public health emergency, and resulting economic recession, are exceptional and unusual.<sup>39</sup> The Commission's call to action in Docket No. E,G-999/CI-20-492 reflects the exceptional circumstances currently stemming from the COVID-19 pandemic and severe economic downturn and their impact on Minnesotans.

Absent the current economic circumstances and the Commission's request for accelerated utility investment proposals, the Company would not undertake the additional and accelerated projects proposed in this filing at this time. However, we agree with the Commission that utilities and the Commission can and should play an important role in the recovery of the economy, both

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<sup>37</sup> See Exhibit B for details on the revenue requirement calculations and estimated bill impacts. These bill impacts have been calculated based on volumetric usage (i.e., per-therm recovery of costs). Actual rate impacts will depend on the revenue apportionment and rate design approved in a future rate case proceeding.

<sup>38</sup> See *In the Matter of Otter Tail Power Co.'s Request for Approval of Elec. Vehicle Charging and Infrastructure Programs*, Docket No. E-017/M-20-181, ORDER APPROVING PILOT PROGRAM, GRANTING DEFERRED ACCOUNTING, AND SETTING ADDITIONAL REQUIREMENTS (Oct. 27, 2020).

<sup>39</sup> *In the Matter of an Inquiry into the Financial Effects of COVID-19 on Nat. Gas and Elec. Utils.*, Docket No. E,G-999/CI-20-425, ORDER APPROVING ACCOUNTING REQUEST AND TAKING OTHER ACTION RELATED TO COVID-19 PANDEMIC at 5 (May 22, 2020).

through the immediate steps we have taken to provide relief to our customers who are facing hardships as a result of the pandemic, and by stimulating economic development and job creation over the coming years.

*Proposed Investments Are Significant*

The proposed project investments, if approved for implementation, are large enough to have a significant impact on the Company's financial condition. As previously described, CenterPoint Energy has a robust capital budget for 2020 and beyond. Our average annual capital expenditures since 2016 are more than triple our average from 2002 to 2011. Moving forward with the substantial additional investments outlined in this filing will require significant and meaningful investments by the Company. Total forecasted incremental capital and O&M spending for these projects is equal to \$55.3 million.

*Investments Are Proposed to Meet Important Public Policy Objectives*

Each of the projects outlined in this Petition advance important policy objectives. Most critically, the proposed investments are designed to assist in Minnesota's economic recovery from the COVID-19 pandemic and economic recession through the direct creation of new jobs in the communities we serve, and through the creation of indirect jobs and economic growth resulting from such investment and economic activity. Additionally, as discussed above, each of the projects proposed meets other important policy objectives identified by the Commission in its call to action in Docket No. E,G-999/CI-20-492, including providing significant utility system benefits, reducing greenhouse gas emissions, and increasing access to conservation and clean energy.

A number of the proposed investments, most notably the advanced meter project, the damage prevention project, and the accelerated pipeline replacement project, are also targeted to serve the important public policy objective of enhanced natural gas distribution system safety. The Commission has previously granted deferred accounting for safety investments.<sup>40</sup>

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<sup>40</sup> See, e.g., *In the Matter of a Petition by Minn. Energy Res. Corp. for Approval of Farm Tap Customer-Owned Fuel Line Replacement Plan, Tariff Amendments, and Deferred Accounting*, Docket No. G-011/M-17-409, ORDER APPROVING PHASE 1 OF FARM TAP REPLACEMENT PROJECT WITH CONDITIONS at 9 (Nov. 30, 2017) (finding that MERC's proposed farm tap project serves an important public policy goal by ensuring continuation of delivery of safe natural gas service to farm tap customers and addressing known safety risks related to farm tap service); *In the Matter of the Petition of N. States Power Co. for Approval of Deferred Accounting for Costs to Comply with Gas Pipeline Safety Programs*, Docket No. G002/M-12-248, ORDER (Jan. 28, 2013) (approving deferral of Xcel Energy's TIMP and DIMP project costs); *In the Matter of a Comm'n Investigation into Nat. Gas Utils.' Practices, Tariffs, and Assignment of Cost Responsibility for Installation of Excess Flow Valves and Other Similar Gas Safety Equipment*, Docket No. G-999/CI-18-41, ORDER ACCEPTING COMPLIANCE FILINGS, REQUIRING MERC TO SUBMIT ADDITIONAL INFORMATION, REQUIRING ANNUAL COMPLIANCE REPORTING, AND TAKING OTHER ACTION (July 31, 2019) (approving deferral of the costs related to excess flow valves and customer outreach to a regulatory account to be addressed in a future rate case filing, Gas Utility Infrastructure Cost Rider, or other appropriate rider).

*Costs Will Be Subject to Review for Reasonableness and Prudence*

CenterPoint Energy recognizes that the costs to be deferred will be subject to review for prudence and reasonableness at the time of a future rate proceeding, as any cost for which a utility requests recovery from ratepayers is subject to review for reasonableness and prudence. As noted previously by the Commission,

Under standard ratemaking principles deferred costs are not guaranteed rate recovery; they are merely deferred for later consideration as potentially recoverable. The Company still bears the burden of proving that the deferred costs are reasonable, prudent, and otherwise eligible for recovery from ratepayers.<sup>41</sup>

Future recovery of the costs proposed to be deferred will be subject to review by the Commission and interested parties for reasonableness and prudence.

*Deferred Accounting Can Help Smooth Rate Impacts*

If structured correctly, deferred accounting is an effective tool to mitigate the rate impacts associated with the investments proposed here to assist in Minnesota's economic recovery by allowing the Company to shift recovery of such projects to a later date when the pandemic is behind us and the economy is stronger. The Company notes, however, that in order to pursue additional investments in Minnesota, beyond investments that the Company would otherwise make, it will be necessary to have the opportunity to defer such costs for future recovery, including a return on the incremental capital investments. The Company proposes to defer its actual incremental O&M expenses incurred, and actual depreciation expense and return on capital investments undertaken and placed into service, at a return of 6.86 percent, the cost of capital as agreed to by the parties to the settlement in the Company's pending rate case, and recommended for approval by the administrative law judge ("ALJ") in that case.<sup>42</sup> As reflected in the ALJ's report in that docket, the agreed-upon cost of capital is fully supported by the record developed in that proceeding. The Company would continue to defer those costs until they are recovered in a future rate proceeding.

As the Commission has recognized, deferred accounting can serve to protect customers, and may be particularly appropriate, as here, where important public policy objectives are furthered by investments to be deferred. For example, in Docket No. E017/M-20-181, the Commission concluded that deferred accounting that applied only to costs incurred between the Commission's order and the utility's next general rate case would "protect[] ratepayers by limiting the amount of expenses eligible for cost recovery, while recognizing the importance of

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<sup>41</sup> *In the Matter of a Request by Interstate Power and Light Co. for Approval of Deferred Accounting Treatment of Costs Related to the 2008 Flood*, Docket No. E-001/M-08-728, ORDER AUTHORIZING DEFERRED ACCOUNTING TREATMENT SUBJECT TO CONDITIONS at 2 (Apr. 23, 2009).

<sup>42</sup> *In the Matter of the Application by CenterPoint Energy Res. Corp. d/b/a CenterPoint Energy Minn. Gas for Auth. to Increase Nat. Gas Rates in Minn.*, Docket No. G-008/GR-19-524, FINDINGS OF FACT, CONCLUSIONS OF LAW, AND RECOMMENDATION TO APPROVE THE PARTIES' SETTLEMENTS at 15 (Nov. 20, 2020).

engaging utilities as quickly as possible in developing uniquely innovative programs.”<sup>43</sup> Similarly, the Commission’s call to utility action with respect to investments that may assist in Minnesota’s economic recovery requires engaging utilities as quickly as possible to develop and implement innovative and impactful investments in Minnesota’s communities.

Approval of deferred accounting under these circumstances avoids delay in initiating the investments the Company has outlined in this Petition, which would otherwise be less likely, or altogether unlikely, to be pursued on the timeline proposed here.

*Unique and Extraordinary Circumstances Justify Application of Carrying Costs*

CenterPoint Energy requests that the Commission also authorize the application of a carrying charge on the deferred account balance equal to 6.86 percent, the cost of capital as agreed to by the parties to the settlement in the Company’s pending rate case, and recommended for approval by the ALJ in that case.<sup>44</sup>

The Company recognizes that carrying charges are often disallowed by the Commission, on the basis that in cases of rider recovery, the rider mechanism “ordinarily results in timely and efficient recovery of costs.”<sup>45</sup> However, the Company is not seeking rider recovery for the costs proposed in this filing. Instead, CenterPoint Energy is requesting authority for deferred accounting to track the costs incurred for future recovery in a rate case proceeding. Thus, there is no proposed expedited recovery through a rider.

Further, the Commission has recognized that in cases where the circumstances leading to the request for carrying costs are highly unusual, and the proposal mitigates rate impacts by spreading costs recovery over a longer period of time, authorization of carrying charges is warranted.<sup>46</sup>

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<sup>43</sup> *In the Matter of Otter Tail Power Co.’s Request for Approval of Elec. Vehicle Charging and Infrastructure Programs*, Docket No. E-017/M-20-181, ORDER APPROVING PILOT PROGRAM, GRANTING DEFERRED ACCOUNTING, AND SETTING ADDITIONAL REQUIREMENTS at 9 (Oct. 27, 2020).

<sup>44</sup> *In the Matter of the Application by CenterPoint Energy Res. Corp. d/b/a CenterPoint Energy Minn. Gas for Auth. to Increase Nat. Gas Rates in Minn.*, Docket No. G-008/GR-19-524, FINDINGS OF FACT, CONCLUSIONS OF LAW, AND RECOMMENDATION TO APPROVE THE PARTIES’ SETTLEMENTS at 15 (Nov. 20, 2020).

<sup>45</sup> See *In the Matter of Otter Tail Power Co.’s Request for a Determination that Transmission Investments are Eligible for Recovery Through the Co.’s Transmission Cost Recovery Rider*, Docket No. E-017/M-19-540; *In the Matter of the Petition of Otter Tail Power Co. for Approval of a Transmission Cost Recovery Rider Annual Adjustment*, Docket No. E-017/M-18-748; *In the Matter of the Application of Otter Tail Power Co. for Auth. to Increase Rates for Elec. Serv. in Minn.*, Docket No. E-017/GR-15-1033, ORDER AUTHORIZING COST RECOVERY, ANNUAL RATE ADJUSTMENT, CARRYING CHARGES, AND REQUIRING COMPLIANCE FILING at 6 (Nov. 10, 2020).

<sup>46</sup> *In the Matter of the Application of Otter Tail Power Co. for Auth. to Increase Rates for Elec. Serv. in Minn.*, Docket No. E-017/GR-15-1033, ORDER AUTHORIZING COST RECOVERY, ANNUAL RATE ADJUSTMENT, CARRYING CHARGES, AND REQUIRING COMPLIANCE FILING (Nov. 10, 2020) (authorizing carrying charges on Otter Tail Power Company’s transmission cost recovery rider for Otter Tail’s Big Stone Access

As discussed above, the circumstances that led to this Petition and the proposed accelerated investments are highly unusual. Absent the current economic circumstances and the Commission's request for accelerated utility investment proposals, the Company would not propose to undertake the additional and accelerated projects proposed in this filing at this time. Additionally, as discussed above, approval of deferred accounting will allow the Company the opportunity to recover these costs in a future rate proceeding but does not predetermine the timing of such recovery. In any event, recovery will not occur until a future rate case filing and then will likely be amortized over two years to help mitigate the impact on our customers.

#### **IV. Request for Expedited Review**

The Company respectfully asks that the Commission expedite this proceeding, with a decision on this Petition by the end of March 2021, so that we can begin work on the projects outlined in this filing as soon as possible, to accomplish the Commission's directive and aid in economic recovery. In order to meet this proposed timeline, we request that the Commission issue a notice seeking initial and reply comments on an expedited schedule to allow time for the Petition to come before the Commission by the end of March 2021.<sup>47</sup>

While CenterPoint Energy recognizes there are a significant number of complex dockets and proceedings currently before the Commission, and that the Commission must balance the need for and scope of review of utility proposals with the need to act quickly to time economic stimulus with the time of greatest need, the Company believes that the Commission can approve the projects set forth in this filing, along with the request for deferred accounting, with limited additional process. As outlined in this filing, the projects the Company proposes for implementation in 2021 are consistent with prior Commission directives and will be subject to review for reasonableness and prudence in a future rate recovery proceeding. Further, as outlined above, the requirements for the Commission to grant deferred accounting for the costs proposed have all been met.

CenterPoint Energy is prepared to move forward with the projects proposed upon approval of deferred accounting and an expedited process will ensure the projects are commenced in 2021 to provide the greatest economic recovery benefit for Minnesota.

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Transmission line project, which had been included in the rider pending appeal, and which Otter Tail proposed to recover over two years to minimize ratepayer impacts).

<sup>47</sup> Under Minn. R. 7829.1400, in the absence of a Commission order or notice establishing a different comment period, a person wishing to comment on a miscellaneous filing shall do so within 30 days of its filing with the commission. Unless otherwise directed by the Commission, the utility and other persons have ten days from the expiration of the original comment period to file reply comments. This rule permits the Commission to issue a notice establishing shorter time frames for initial and reply comments. Good cause exists to do so under the circumstances, so that the Company can proceed with those investments the Commission determines should appropriately be pursued in 2021.



## **V. Conclusion**

CenterPoint Energy appreciates the Commission's leadership in this time requesting proposals for potential investments utilities could make that would assist in Minnesota's economic recovery from the COVID-19 pandemic. We believe we have a role to play in the recovery of the economy and that the projects proposed in this filing will help to achieve that objective, which also providing benefits to our system and our customers.

Through this filing, the Company respectfully requests that the Commission take the following action:

- Approve the Company's proposal for capital and incremental O&M project investments beginning in 2021 with costs subject to review for reasonableness and prudence in a future rate proceeding;
- Authorize for the Company to defer the following costs until such time as they are authorized for recovery in a rate proceeding:
  - the actual incremental O&M expense incurred and
  - actual depreciation expense and return on capital investments undertaken and placed into service, at a return of 6.86 percent, the cost of capital as agreed to by the parties to the settlement in the Company's pending rate case, and recommended for approval by the ALJ in that case; and
- Authorize application of carrying costs on the tracker balance equal to CenterPoint Energy's cost of capital as agreed to by the parties to the settlement in the Company's pending rate case, and recommended for approval by the ALJ in that case.

Proposed Investment	Forecasted Incremental Costs	Forecasted Revenue Requirement Impacts	Incremental Benefits and Assumptions	Economic Stimulus and Job Creation Benefits and Assumptions								
Accelerated Pipe Replacement Project	\$31.8 million <sup>48</sup>	<table border="1" data-bbox="632 402 993 532"> <tr> <td>2022</td> <td>\$2,942,501</td> </tr> <tr> <td>2023</td> <td>\$2,928,880</td> </tr> <tr> <td>2024</td> <td>\$2,846,799</td> </tr> <tr> <td>2025</td> <td>\$2,696,056</td> </tr> </table> <p data-bbox="632 565 993 716">Details regarding the inputs and assumptions used to calculate forecasted annual revenue requirement impacts are shown in Exhibit B</p> <p data-bbox="632 748 993 899">Average residential rate impacts by year assuming allocation by customer and throughput are shown in Exhibit B.</p>	2022	\$2,942,501	2023	\$2,928,880	2024	\$2,846,799	2025	\$2,696,056	<p data-bbox="1031 378 1512 496">Approximately 6,000 metric tons CO<sub>2</sub>e emissions avoided due to project acceleration, environmental cost value of approximately \$50,000 - \$250,000<sup>49</sup></p> <p data-bbox="1031 529 1512 647">Approximately 9,700 Dth or \$30,000 of lost gas avoided due to project acceleration, based on an assumed cost of gas of \$3/Dth</p> <p data-bbox="1031 680 1512 737">Mitigation and elimination of distribution system risks</p> <p data-bbox="1031 769 1512 826">Safety benefits due to reduced and avoided gas leaks</p>	<p data-bbox="1537 378 1894 402">122 FTE contractors in 2021</p> <p data-bbox="1537 435 1894 675">The Company estimates needing eleven crews with each crew working 160 days of each year. In addition to construction crews, these projects will require additional inspectors, traffic control, restoration, and drivers.</p> <p data-bbox="1537 708 1894 948">Skilled and unskilled positions will be created. Some examples of positions include foreman, welder, laborer, vactruck operator, truck driver, backhoe operator, engineer, and construction inspector.</p>
2022	\$2,942,501											
2023	\$2,928,880											
2024	\$2,846,799											
2025	\$2,696,056											

<sup>48</sup> As stated above, this project involves the acceleration of planned investments; the Company will incur this expense whether or not the Commission approves project acceleration. The Company expects that without acceleration it will nonetheless be necessary to replace these sections of pipe beginning after 2025.

<sup>49</sup> All environmental cost estimates in this table use the high and low ranges for environmental cost values of CO<sub>2</sub> emissions for electric generation from *In the Matter of the Further Investigation into Environmental and Socioeconomic Costs Under Minnesota Statutes Section 216B.2422, Subdivision 3*, Docket No. E-999/CI-14-643, ORDER UPDATING ENVIRONMENTAL COST VALUES (Jan. 3, 2018).

Proposed Investment	Forecasted Incremental Costs	Forecasted Revenue Requirement Impacts	Incremental Benefits and Assumptions	Economic Stimulus and Job Creation Benefits and Assumptions																
Additional Hydrogen Projects	<p>\$5.5 million capital costs</p> <p>Ongoing costs for the purchase of renewable electricity</p>	<p>Project 1 (2022)</p> <table border="1" data-bbox="632 431 995 560"> <tr><td>2022</td><td>\$8,527</td></tr> <tr><td>2023</td><td>\$205,010</td></tr> <tr><td>2024</td><td>\$193,012</td></tr> <tr><td>2025</td><td>\$183,744</td></tr> </table> <p>Project 2 (2023)</p> <table border="1" data-bbox="632 621 995 750"> <tr><td>2022</td><td>-</td></tr> <tr><td>2023</td><td>\$6,684</td></tr> <tr><td>2024</td><td>\$238,915</td></tr> <tr><td>2025</td><td>\$224,517</td></tr> </table> <p>Details regarding the inputs and assumptions used to calculate forested annual revenue requirement impacts are shown in Exhibit B</p> <p>Average residential rate impacts by year assuming allocation by customer and throughput are shown in Exhibit B.</p>	2022	\$8,527	2023	\$205,010	2024	\$193,012	2025	\$183,744	2022	-	2023	\$6,684	2024	\$238,915	2025	\$224,517	<p>Reduction of estimated 82,000 metric tons CO<sub>2</sub>e emissions, environmental cost value of \$900,000 - \$4.1M</p> <p>Approximately 1.5M Dth or \$4.5M gas not purchased, based on an assumed gas price of \$3/Dth</p> <p>CenterPoint Energy and Minnesota-based engineering contractor gain experience with incorporating hydrogen into gas supply</p> <p>Increases access to clean energy</p>	<p>1.5 FTE contractors per year</p> <p>Estimate includes time for engineering design/analysis and construction. Primarily skilled labor, and particularly engineering time, is needed for these projects.</p>
2022	\$8,527																			
2023	\$205,010																			
2024	\$193,012																			
2025	\$183,744																			
2022	-																			
2023	\$6,684																			
2024	\$238,915																			
2025	\$224,517																			

Proposed Investment	Forecasted Incremental Costs	Forecasted Revenue Requirement Impacts	Incremental Benefits and Assumptions	Economic Stimulus and Job Creation Benefits and Assumptions								
High-Tech Demonstration Kitchen	<p>\$6 million capital costs</p> <p>Ongoing costs for permanent FTEs</p>	<table border="1" data-bbox="632 402 993 532"> <tr> <td>2022</td> <td>\$27,527</td> </tr> <tr> <td>2023</td> <td>\$657,675</td> </tr> <tr> <td>2024</td> <td>\$621,217</td> </tr> <tr> <td>2025</td> <td>\$591,312</td> </tr> </table> <p>Details regarding the inputs and assumptions used to calculate forecasted annual revenue requirement impacts are shown in Exhibit B</p> <p>Average residential rate impacts by year assuming allocation by customer and throughput are shown in Exhibit B.</p>	2022	\$27,527	2023	\$657,675	2024	\$621,217	2025	\$591,312	<p>Estimated 47,000 metric tons CO<sub>2</sub>e emissions avoided<sup>50</sup> with environmental cost value of \$550,000 - \$2.3 million.</p> <p>Approximately 0.9M Dth or \$2.7M in gas not purchased</p> <p>Supports Minnesota restaurant/foodservice industry</p> <p>Increases access to conservation</p>	<p>30 FTE contractors; 3 permanent FTE</p> <p>Total construction cost estimates are based on consultation with a local foodservice consultant/designer. For this estimate, we have assumed that labor likely represented at least 20% of total construction costs. 20% of total costs included in the proposal was approximately \$1.2M or 30 FTEs at a salary of \$40,000.</p> <p>The Company anticipates needing three permanent FTEs to manage the building and kitchen.</p>
2022	\$27,527											
2023	\$657,675											
2024	\$621,217											
2025	\$591,312											

<sup>50</sup> Based on projected increases in conservation improvement program savings achieved through the foodservice rebate program.

Proposed Investment	Forecasted Incremental Costs	Forecasted Revenue Requirement Impacts	Incremental Benefits and Assumptions	Economic Stimulus and Job Creation Benefits and Assumptions								
Workforce Training and Development	\$2.5 million in incremental O&M expense	<table border="1" data-bbox="632 402 993 532"> <tr> <td>2022</td> <td>-</td> </tr> <tr> <td>2023</td> <td>\$1,469,518</td> </tr> <tr> <td>2024</td> <td>\$1,469,518</td> </tr> <tr> <td>2025</td> <td>-</td> </tr> </table> <p data-bbox="632 565 993 865">Details regarding the inputs and assumptions used to calculate forecasted annual revenue requirement impacts are shown in Exhibit B. Overall revenue requirements and annual revenue requirement impacts will depend on timing of requested rate recovery and approved amortization period.</p> <p data-bbox="632 898 993 1044">Average residential rate impacts by year assuming allocation by customer and throughput are shown in Exhibit B.</p>	2022	-	2023	\$1,469,518	2024	\$1,469,518	2025	-	<p data-bbox="1035 378 1434 459">Goal to support 300 tradespeople through training and development programs in 2021</p> <p data-bbox="1035 492 1476 589">Gas saving and CO<sub>2</sub>e emissions avoidance likely associated with more energy efficiency contractors</p> <p data-bbox="1035 621 1423 646">Increases access to conservation</p> <p data-bbox="1035 678 1476 857">Supports training opportunities and career advancement for women and minority tradespeople and generates opportunities for women and minority-owned businesses engaged in energy efficiency.</p>	<p data-bbox="1543 378 1875 589">Goal to support 300 of tradespeople and other workers engaged in energy efficiency as well as supporting MWBEs through training, education, and certification</p>
2022	-											
2023	\$1,469,518											
2024	\$1,469,518											
2025	-											

Proposed Investment	Forecasted Incremental Costs	Forecasted Revenue Requirement Impacts	Incremental Benefits and Assumptions	Economic Stimulus and Job Creation Benefits and Assumptions								
<p>Damage Prevention Campaign</p>	<p>\$5 million in incremental O&amp;M expense and \$1 million capital</p>	<table border="1" data-bbox="632 402 993 532"> <tr> <td>2022</td> <td>\$92,421</td> </tr> <tr> <td>2023</td> <td>\$3,031,029</td> </tr> <tr> <td>2024</td> <td>\$3,028,451</td> </tr> <tr> <td>2025</td> <td>\$84,680</td> </tr> </table> <p>Includes the research and field verification of service line project and damage prevention project from Exhibit B.</p> <p>Details regarding the inputs and assumptions used to calculate forecasted annual revenue requirement impacts are shown in Exhibit B. Overall revenue requirements and annual revenue requirement impacts will depend on timing of requested rate recovery and approved amortization period.</p> <p>Average residential rate impacts by year assuming allocation by customer and throughput are shown in Exhibit B.</p>	2022	\$92,421	2023	\$3,031,029	2024	\$3,028,451	2025	\$84,680	<p>Estimated 480 metric tons CO<sub>2</sub>e emissions reduced, based on 5% damage reduction goal and average emissions/leak of 10.2 metric tons, with an environmental cost value of \$4,000-\$19,000.</p> <p>Increased safety and reliability through reduced damages and resulting service interruptions</p>	<p>29 FTE contractors in 2021</p> <p>The Company estimates needing four FTE for to complete the research and field verification of service line data project</p> <p>The Company estimates hiring 10 additional field auditors to support the city ambassadors project (one auditor for every two cities).</p> <p>The Company estimates hiring 10 additional field auditors to increase auditing of excavators with the most locate requests and 5 additional field auditors to increase auditing of excavators with most damage incidents.</p>
2022	\$92,421											
2023	\$3,031,029											
2024	\$3,028,451											
2025	\$84,680											

Proposed Investment	Forecasted Incremental Costs	Forecasted Revenue Requirement Impacts	Incremental Benefits and Assumptions	Economic Stimulus and Job Creation Benefits and Assumptions								
Translation Project	\$2 million in incremental O&M expense	<table border="1" data-bbox="632 402 995 532"> <tr> <td>2022</td> <td>-</td> </tr> <tr> <td>2023</td> <td>\$1,175,615</td> </tr> <tr> <td>2024</td> <td>\$1,175,615</td> </tr> <tr> <td>2025</td> <td>-</td> </tr> </table> <p data-bbox="632 565 995 865">Details regarding the inputs and assumptions used to calculate forecasted annual revenue requirement impacts are shown in Exhibit B. Overall revenue requirements and annual revenue requirement impacts will depend on timing of requested rate recovery and approved amortization period.</p> <p data-bbox="632 898 995 1044">Average residential rate impacts by year assuming allocation by customer and throughput are shown in Exhibit B.</p>	2022	-	2023	\$1,175,615	2024	\$1,175,615	2025	-	<p data-bbox="1031 378 1514 589">Improved access to information regarding our energy efficiency programs and offerings is likely to result in additional participation in conservation programs which in turn yields emissions reductions and potential reductions in gas costs</p> <p data-bbox="1031 621 1388 678">Improved accessibility, equity, participation, and engagement</p>	<p data-bbox="1539 378 1883 492">We anticipate using contract translators to assist with the translation project and are planning to issue an RFP</p> <p data-bbox="1539 524 1883 678">This project may result in possible indirect job creation through increased participation in conservation programs</p>
2022	-											
2023	\$1,175,615											
2024	\$1,175,615											
2025	-											

Proposed Investment	Forecasted Incremental Costs	Forecasted Revenue Requirement Impacts	Incremental Benefits and Assumptions	Economic Stimulus and Job Creation Benefits and Assumptions								
Advanced Meter Project	Incremental capital costs of \$1,514,825 <sup>51</sup>	<table border="1" data-bbox="632 402 993 532"> <tr> <td>2022</td> <td>\$203,461</td> </tr> <tr> <td>2023</td> <td>\$256,144</td> </tr> <tr> <td>2024</td> <td>\$248,810</td> </tr> <tr> <td>2025</td> <td>\$181,445</td> </tr> </table> <p>Details regarding the inputs and assumptions used to calculate forecasted annual revenue requirement impacts are shown in Exhibit B</p> <p>Average residential rate impacts by year assuming allocation by customer and throughput are shown in Exhibit B.</p>	2022	\$203,461	2023	\$256,144	2024	\$248,810	2025	\$181,445	<p>Significant safety features including built-in high flow alarm and temperature sensor, along with integrated shutoff valve, detects potentially dangerous conditions such as open fuel lines or fires—automatically triggering shutoff. Air detection alerts of potential meter removal, sending an alarm to the utility operations center, improving safety and theft detection.</p> <p>Remote shut-off capabilities may reduce some costs associated with responding to gas emergencies.</p> <p>Reductions in lost gas due to remote and automatic shutoff capabilities.</p> <p>Because the meters automatically shut off in the event of a large leak and allow for remote shutoff, methane emissions can be avoided.</p>	<p>Potential for indirect job creation due to Itron’s manufacturing facility in Waseca, Minnesota.</p>
2022	\$203,461											
2023	\$256,144											
2024	\$248,810											
2025	\$181,445											

<sup>51</sup> Estimated project costs assume incremental per-meter costs of \$65/meter based on the anticipated volume of meters to be purchased.



Exhibit B  
Docket No. G-008/M-20-\_\_\_\_  
December 18, 2020

Exhibit B has been efiled separately as a  
Microsoft Excel file

**I. Summary of Filing**

A one-page summary is attached to this filing pursuant to Minn. R. 7829.1300, subp. 1.

**II. Service on Other Parties**

Pursuant to Minn. R. 7829.1300, subp. 2, the Company has served a copy of this filing on the Department of Commerce and the Office of the Attorney General – Antitrust and Utilities Division. A summary of this filing has been served on all parties on the enclosed service lists.

**III. General Filing Information**

Pursuant to Minn. R. 7829.1300, subp. 3, the Company provides the following information.

**A. Name, Address, and Telephone Number of Utility**

CenterPoint Energy Resources Corp., d/b/a CenterPoint Energy Minnesota Gas,  
a Delaware Corporation  
505 Nicollet Mall  
PO Box 59038  
Minneapolis, Minnesota 55402  
(612) 372-4664

**B. Name, Address, Electronic Address, and Telephone Number of Utility Attorney**

Brenda Bjorklund  
Associate General Counsel  
CenterPoint Energy  
505 Nicollet Mall  
Minneapolis, Minnesota 55402  
(612) 321-4976  
Brenda.Bjorklund@centerpointenergy.com

**C. Date of Filing and the Date the Proposed Rate or Service Change Will Take Effect**

Date Filed: December 18, 2020  
Effective Date: Upon Commission Approval

The Company requests that the Commission establish an expedited schedule for comment and review and approve this petition by the end of March, 2021.

**D. Statute Controlling Schedule for Processing the Filing**

CenterPoint Energy is unaware of any statute that controls the timeframe for processing this filing.

**E. Signature, Electronic Address, and Title of Utility Employee Responsible for Filing**

/s/ Amber S. Lee  
Amber S. Lee  
Director, Regulatory Affairs  
(612) 321-4625  
Amber.Lee@centerpointenergy.com

**F. Description of the Filing, Its Impact on Rates and Services, Its Impact on Any Affected Person, and the Reasons for the Filing**

Through this filing, CenterPoint Energy requests that the Commission:

- Approve the Company's proposal for capital and incremental O&M project investments beginning in 2021 with costs subject to review for reasonableness and prudence in a future rate proceeding;
- Authorize deferred accounting for
  - the actual incremental O&M expense incurred and
  - actual depreciation expense and return on capital investments undertaken and placed into service, at a return of 6.86 percent, the cost of capital as agreed to by the parties to the settlement in the Company's pending rate case, and recommended for approval by the administrative law judge in that case; and
- Authorize application of carrying costs on the tracker balance equal to CenterPoint Energy's cost of capital as agreed to by the parties to the settlement in the Company's pending rate case, and recommended for approval by the administrative law judge in that case.

**IV. Miscellaneous Information**

CenterPoint Energy requests that the following employees be included in the service list for this proceeding.

Amber S. Lee  
CenterPoint Energy  
505 Nicollet Mall  
PO Box 59038  
Minneapolis, MN 55459-0038  
Amber.Lee@centerpointenergy.com

Exhibit C  
Docket No. G-008/M-20-\_\_\_\_  
December 18, 2020  
Page 3

Erica Larson  
CenterPoint Energy  
505 Nicollet Mall  
PO Box 59038  
Minneapolis, MN 55459-0038  
Erica.Larson@centerpointenergy.com

Seth DeMerritt  
CenterPoint Energy  
505 Nicollet Mall  
PO Box 59038  
Minneapolis, MN 55459-0038  
Seth.Demerritt@centerpointenergy.com

**STATE OF MINNESOTA  
BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION**

121 Seventh Place East, Suite 350  
St. Paul, MN 55101-2147

Katie Sieben	Chair
Valerie Means	Commissioner
Matt Schuenger	Commissioner
Joseph Sullivan	Commissioner
John Tuma	Commissioner

In the Matter of an Inquiry into CenterPoint  
Energy's Investments that May Assist in  
Minnesota's Economic Recovery from the  
COVID-19 Pandemic

Docket No. G-008/M-20-\_\_\_\_

**Summary of Filing**

CenterPoint Energy Resources Corp., d/b/a CenterPoint Energy Minnesota Gas ("CenterPoint Energy"), submits a petition for review of proposed investments that may assist in Minnesota's economic recovery from the COVID-19 pandemic, requesting that the Commission:

- Approve the Company's proposal for capital and incremental O&M project investments beginning in 2021 with costs subject to review for reasonableness and prudence in a future rate proceeding;
- Authorize deferred accounting for
  - the actual incremental O&M expense incurred and
  - actual depreciation expense and return on capital investments undertaken and placed into service, at a return of 6.86 percent, the cost of capital as agreed to by the parties to the settlement in the Company's pending rate case, and recommended for approval by the administrative law judge in that case; and
- Authorize application of carrying costs on the tracker balance equal to CenterPoint Energy's cost of capital as agreed to by the parties to the settlement in the Company's pending rate case, and recommended for approval by the administrative law judge in that case.

**CERTIFICATE OF SERVICE**

Kristin Stastny served the above Petition of CenterPoint Energy to all persons at the addresses indicated on the attached list by having the document delivered by electronic filing.

/s/ Kristin Stastny \_\_\_\_\_  
Kristin Stastny

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Tamie A.	Aberle	tamie.aberle@mdu.com	Great Plains Natural Gas Co.	400 North Fourth Street Bismarck, ND 585014092	Electronic Service	No	OFF_SL_20-492_Official
Michael	Ahern	ahern.michael@dorsey.com	Dorsey & Whitney, LLP	50 S 6th St Ste 1500 Minneapolis, MN 554021498	Electronic Service	No	OFF_SL_20-492_Official
Kristine	Anderson	kanderson@greatermngas.com	Greater Minnesota Gas, Inc. & Greater MN Transmission, LLC	1900 Cardinal Lane PO Box 798 Faribault, MN 55021	Electronic Service	No	OFF_SL_20-492_Official
Alison C	Archer	aarcher@misoenergy.org	MISO	2985 Ames Crossing Rd Eagan, MN 55121	Electronic Service	No	OFF_SL_20-492_Official
James J.	Bertrand	james.bertrand@stinson.com	STINSON LLP	50 S 6th St Ste 2600 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_20-492_Official
Brenda A.	Bjorklund	brenda.bjorklund@centerpointenergy.com	CenterPoint Energy	505 Nicollet Mall Minneapolis, MN 55402	Electronic Service	No	OFF_SL_20-492_Official
James	Canaday	james.canaday@ag.state.mn.us	Office of the Attorney General-RUD	Suite 1400 445 Minnesota St. St. Paul, MN 55101	Electronic Service	No	OFF_SL_20-492_Official
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_20-492_Official
Ray	Choquette	rchoquette@agp.com	Ag Processing Inc.	12700 West Dodge Road PO Box 2047 Omaha, NE 68103-2047	Electronic Service	No	OFF_SL_20-492_Official
John	Coffman	john@johncoffman.net	AARP	871 Tuxedo Blvd. St. Louis, MO 63119-2044	Electronic Service	No	OFF_SL_20-492_Official

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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_20-492_Official
Riley	Conlin	riley.conlin@stoel.com	Stoel Rives LLP	33 S. 6th Street Suite 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_20-492_Official
Brooke	Cooper	bcooper@allete.com	Minnesota Power	30 W Superior St  Duluth, MN 558022191	Electronic Service	No	OFF_SL_20-492_Official
Hillary	Creurer	hcreurer@allete.com	Minnesota Power	30 W Superior St  Duluth, MN 55802	Electronic Service	No	OFF_SL_20-492_Official
George	Crocker	gwillc@nawo.org	North American Water Office	PO Box 174  Lake Elmo, MN 55042	Electronic Service	No	OFF_SL_20-492_Official
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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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Pam	Marshall	pam@energycents.org	Energy CENTS Coalition	823 7th St E St. Paul, MN 55106	Electronic Service	No	GEN_SL_CenterPoint Energy_General Service List
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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	No	GEN_SL_CenterPoint Energy_General Service List
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**Projected Residential Bill Impacts**

<b>Accounting Flow</b>	
2021	
Capital Carry Deferral	151,420
Depreciation Expense Deferral	80,939
O&M Deferral	9,500,000
Additional Carry on Deferral	220,935
2022	
Additional Carry on Deferral	704,679
2023	
Additional Carry on Deferral	571,312
Amortization	(5,718,105)
2024	
Additional Carry on Deferral	206,926
Amortization	(5,718,105)
Total	<u>          -</u>

**Allocated on Usage**

2021	\$ -
2022	\$ 2.14
2023	\$ 6.35
2024	\$ 6.41
2025	\$ 2.58

(1) The actual timing and details of future rate case(s) has not been determined at this time; for illustrative purposes, this exhibit illustrates the annual revenue requirement and rate impacts based on the current assumptions for the projects and the requested deferred accounting with recovery and 2 year amortization starting 1/1/2023 along with a multi-year rate case filed in late 2021

(2) Return on capital equal to 6.86, the cost of capital as agreed to by the parties to the settlement in the Company's pending rate case, and recommended for approval by the administrative law judge in that case

(3) Sales volumes used to calculate potential rate impacts are based on settlement volumes in the Company's pending rate case; excludes market rate customers

Dec-20	Plant	Capital/Intells				13-Month Average	Return	O&M	Amortization	Beg. Bal. Deferral	Carrying Cost	Tax Basis			
		Depreciation Expense (20 Year)	Accumulated Depreciation	Deferred Tax	Net Plant							20 Year MACRS			
Jan-21	126,235	266	(266)	(1,284)	124,686							266	(107,353)	(30,777)	
Feb-21	252,471	797	(1,062)	(2,416)	248,993				266	2	1,064		(107,353)	(61,401)	
Mar-21	178,706	1,328	(2,391)	(3,394)	172,921				1,064	6	2,398		(107,353)	(91,872)	
Apr-21	504,941	1,859	(4,250)	(4,221)	496,471				1,055,556	(1,055,556)	2,398	14	1,059,827	(107,353)	(122,191)
May-21	631,177	2,391	(6,641)	(4,894)	619,642				1,059,827	6,059	2,123,832		(107,353)	(152,357)	
Jun-21	757,412	2,922	(9,562)	(5,415)	742,435				1,055,556	(1,055,556)	2,123,832	12,141	3,194,450	(107,353)	(182,371)
Jul-21	883,647	3,453	(13,015)	(5,783)	864,849				1,055,556	(1,055,556)	3,194,450	18,262	4,271,720	(107,353)	(212,231)
Aug-21	1,009,883	3,984	(17,000)	(5,998)	986,885				1,055,556	(1,055,556)	4,271,720	24,420	5,355,680	(107,353)	(241,939)
Sep-21	1,136,118	4,516	(21,515)	(6,061)	1,108,542				1,055,556	(1,055,556)	5,355,680	30,617	6,446,368	(107,353)	(271,495)
Oct-21	1,262,353	5,047	(26,562)	(5,771)	1,229,830				1,055,556	(1,055,556)	6,446,368	36,852	7,543,822	(107,353)	(300,897)
Nov-21	1,388,589	5,578	(32,140)	(5,728)	1,356,720				1,055,556	(1,055,556)	7,543,822	43,126	8,648,081	(107,353)	(330,147)
Dec-21	34,352,824	48,799	(80,939)	(346,976)	33,924,910	1,931,417	151,420		1,055,556	(1,055,556)	8,648,081	49,438	9,953,293	(107,353)	(346,976)
Jan-22	34,352,824	91,754	(172,692)	(382,917)	33,797,214				9,953,293	56,900	10,010,193		(107,353)	(382,917)	
Feb-22	34,352,824	91,754	(264,446)	(418,858)	33,669,519				10,010,193	57,225	10,067,418		(107,353)	(418,858)	
Mar-22	34,352,824	91,754	(356,200)	(454,801)	33,541,824				10,067,418	57,552	10,124,970		(107,353)	(454,801)	
Apr-22	34,352,824	91,754	(447,953)	(490,742)	33,414,128				10,124,970	57,881	10,182,851		(107,353)	(490,742)	
May-22	34,352,824	91,754	(539,707)	(526,684)	33,286,433				10,182,851	58,212	10,241,063		(107,353)	(526,684)	
Jun-22	34,352,824	91,754	(631,461)	(562,626)	33,158,738				10,241,063	58,545	10,299,608		(107,353)	(562,626)	
Jul-22	34,352,824	91,754	(723,214)	(598,567)	33,031,042				10,299,608	58,879	10,358,487		(107,353)	(598,567)	
Aug-22	34,352,824	91,754	(814,968)	(634,509)	32,903,347				10,358,487	59,216	10,417,703		(107,353)	(634,509)	
Sep-22	34,352,824	91,754	(906,722)	(670,451)	32,775,652				10,417,703	59,555	10,477,258		(107,353)	(670,451)	
Oct-22	34,352,824	91,754	(998,476)	(706,392)	32,647,956				10,477,258	59,895	10,537,153		(107,353)	(706,392)	
Nov-22	34,352,824	91,754	(1,090,229)	(742,334)	32,520,261				10,537,153	60,237	10,597,390		(107,353)	(742,334)	
Dec-22	42,852,824	105,514	(1,196,743)	(774,033)	40,882,047	30,934,584	2,158,632		10,597,390	60,582	10,657,972		(107,353)	(774,033)	
Jan-23	42,852,824	121,275	(1,318,018)	(854,361)	40,680,445			476,509	10,657,972	60,928	10,718,291		(107,353)	(854,361)	
Feb-23	42,852,824	121,275	(1,439,292)	(934,690)	40,478,842			476,509	10,718,291	61,275	10,779,200		(107,353)	(934,690)	
Mar-23	42,852,824	121,275	(1,560,567)	(1,015,018)	40,277,239			476,509	10,779,200	61,623	10,839,809		(107,353)	(1,015,018)	
Apr-23	42,852,824	121,275	(1,681,841)	(1,095,346)	40,075,637			476,509	10,839,809	61,970	10,900,418		(107,353)	(1,095,346)	
May-23	42,852,824	121,275	(1,803,116)	(1,175,674)	39,874,034			476,509	10,900,418	62,317	10,961,027		(107,353)	(1,175,674)	
Jun-23	42,852,824	121,275	(1,924,390)	(1,256,002)	39,672,431			476,509	10,961,027	62,664	11,021,636		(107,353)	(1,256,002)	
Jul-23	42,852,824	121,275	(2,045,665)	(1,336,330)	39,470,829			476,509	11,021,636	63,011	11,082,245		(107,353)	(1,336,330)	
Aug-23	42,852,824	121,275	(2,166,939)	(1,416,658)	39,269,226			476,509	11,082,245	63,358	11,142,854		(107,353)	(1,416,658)	
Sep-23	42,852,824	121,275	(2,288,214)	(1,496,987)	39,067,623			476,509	11,142,854	63,705	11,203,463		(107,353)	(1,496,987)	
Oct-23	42,852,824	121,275	(2,409,489)	(1,577,315)	38,866,021			476,509	11,203,463	64,052	11,264,072		(107,353)	(1,577,315)	
Nov-23	42,852,824	121,275	(2,530,763)	(1,657,643)	38,664,418			476,509	11,264,072	64,399	11,324,681		(107,353)	(1,657,643)	
Dec-23	45,852,824	123,987	(2,654,750)	(1,737,192)	41,460,882	36,736,016	2,554,443		11,324,681	64,746	11,385,290		(107,353)	(1,737,192)	
Jan-24	45,852,824	126,700	(2,781,450)	(1,804,826)	41,266,549			476,509	11,385,290	65,093	11,445,899		(107,353)	(1,804,826)	
Feb-24	45,852,824	126,700	(2,908,149)	(1,872,459)	41,072,216			476,509	11,445,899	65,440	11,506,508		(107,353)	(1,872,459)	
Mar-24	45,852,824	126,700	(3,034,848)	(1,940,093)	40,877,882			476,509	11,506,508	65,787	11,567,117		(107,353)	(1,940,093)	
Apr-24	45,852,824	126,700	(3,161,548)	(2,007,727)	40,683,549			476,509	11,567,117	66,134	11,627,726		(107,353)	(2,007,727)	
May-24	45,852,824	126,700	(3,288,248)	(2,075,361)	40,489,215			476,509	11,627,726	66,481	11,688,335		(107,353)	(2,075,361)	
Jun-24	45,852,824	126,700	(3,414,947)	(2,142,995)	40,294,882			476,509	11,688,335	66,828	11,748,944		(107,353)	(2,142,995)	
Jul-24	45,852,824	126,700	(3,541,647)	(2,210,629)	40,100,549			476,509	11,748,944	67,175	11,809,553		(107,353)	(2,210,629)	
Aug-24	45,852,824	126,700	(3,668,346)	(2,278,263)	39,906,215			476,509	11,809,553	67,522	11,870,162		(107,353)	(2,278,263)	
Sep-24	45,852,824	126,700	(3,795,046)	(2,345,896)	39,711,882			476,509	11,870,162	67,869	11,930,771		(107,353)	(2,345,896)	
Oct-24	45,852,824	126,700	(3,921,745)	(2,413,530)	39,517,549			476,509	11,930,771	68,216	11,991,380		(107,353)	(2,413,530)	
Nov-24	45,852,824	126,700	(4,048,445)	(2,481,164)	39,323,215			476,509	11,991,380	68,563	12,051,989		(107,353)	(2,481,164)	
Dec-24	45,852,824	126,700	(4,175,144)	(2,548,798)	39,128,882	37,195,276	2,583,838		12,051,989	68,910	12,112,598		(107,353)	(2,548,798)	
Jan-25	45,852,824	126,700	(4,301,844)	(2,616,432)	38,934,549			476,509	12,112,598	69,257	12,173,207		(107,353)	(2,616,432)	
Feb-25	45,852,824	126,700	(4,428,543)	(2,684,066)	38,740,215			476,509	12,173,207	69,604	12,233,816		(107,353)	(2,684,066)	
Mar-25	45,852,824	126,700	(4,555,243)	(2,751,700)	38,545,882			476,509	12,233,816	69,951	12,294,425		(107,353)	(2,751,700)	
Apr-25	45,852,824	126,700	(4,681,942)	(2,819,334)	38,351,549			476,509	12,294,425	70,298	12,355,034		(107,353)	(2,819,334)	
May-25	45,852,824	126,700	(4,808,642)	(2,886,968)	38,157,215			476,509	12,355,034	70,645	12,415,643		(107,353)	(2,886,968)	
Jun-25	45,852,824	126,700	(4,935,341)	(2,954,602)	37,962,882			476,509	12,415,643	70,992	12,476,252		(107,353)	(2,954,602)	
Jul-25	45,852,824	126,700	(5,062,041)	(3,022,236)	37,768,549			476,509	12,476,252	71,339	12,536,861		(107,353)	(3,022,236)	
Aug-25	45,852,824	126,700	(5,188,740)	(3,089,870)	37,574,215			476,509	12,536,861	71,686	12,597,470		(107,353)	(3,089,870)	
Sep-25	45,852,824	126,700	(5,315,440)	(3,157,504)	37,379,882			476,509	12,597,470	72,033	12,658,079		(107,353)	(3,157,504)	
Oct-25	45,852,824	126,700	(5,442,139)	(3,225,138)	37,185,549			476,509	12,658,079	72,380	12,718,688		(107,353)	(3,225,138)	
Nov-25	45,852,824	126,700	(5,568,839)	(3,292,772)	37,000,215			476,509	12,718,688	72,727	12,779,297		(107,353)	(3,292,772)	
Dec-25	45,852,824	126,700	(5,695,538)	(3,360,406)	36,805,882	35,148,307	2,441,361		12,779,297	73,074	12,839,906		(107,353)	(3,360,406)	

2020 Thermo	2020 Avg. Residential Customer Usage	Total Annual Cost	Per Therm	Avg. Residential Impact
1,455,339,680	949	\$ 3,274,437	\$ 0.00225	\$ 2.14
		\$ 9,730,555	\$ 0.00660	\$ 6.35
		\$ 9,822,338	\$ 0.00675	\$ 6.41
		\$ 3,961,755	\$ 0.00272	\$ 2.58

Capital/Accelerated Pipe Replacement Project

	Plant	Depreciation Expense	Accumulated Depreciation	Deferred Tax	Net Plant	13-Month Average	Return	O&M	Amortization	Beg. Bal. Deferral	Carrying Cost	Tax Basis 20 Year MACRS	ROR				
Dec-20													6.86%				
Jan-21												(99,494)	(28,595)	Income			
Feb-21												(99,494)	(57,189)	Tax Rate	2020 Thermo		
Mar-21												(99,494)	(85,784)		1,453,339,680		
Apr-21												(99,494)	(114,378)	ROR	2020 Avg. Residential		
May-21												(99,494)	(142,973)	Tax Gross up	Customer Usage	949	
Jun-21												(99,494)	(171,567)				
Jul-21												(99,494)	(200,162)	9.63%			
Aug-21												(99,494)	(228,756)	Depreciation			
Sep-21												(99,494)	(257,351)	Rate			
Oct-21												(99,494)	(285,945)	3.12%			
Nov-21	31,838,000	41,389	(41,389)	(331,239)	31,465,272	1,210,207	83,020										
Dec-21	31,838,000	82,779	(124,168)	(362,502)	31,351,330					124,410	711	125,121	(191,559)	(362,502)			
Jan-22	31,838,000	82,779	(206,947)	(393,765)	31,237,288					125,121	715	125,836	(191,559)	(393,765)			
Feb-22	31,838,000	82,779	(289,726)	(425,029)	31,123,245					125,836	719	126,555	(191,559)	(425,029)			
Mar-22	31,838,000	82,779	(372,505)	(456,292)	31,009,203					126,555	723	127,279	(191,559)	(456,292)			
Apr-22	31,838,000	82,779	(455,283)	(487,555)	30,895,161					127,279	728	128,007	(191,559)	(487,555)			
May-22	31,838,000	82,779	(538,062)	(518,819)	30,781,119					128,007	732	128,738	(191,559)	(518,819)			
Jun-22	31,838,000	82,779	(620,841)	(550,082)	30,667,077					128,738	736	129,474	(191,559)	(550,082)			
Jul-22	31,838,000	82,779	(703,620)	(581,345)	30,553,035					129,474	740	130,214	(191,559)	(581,345)			
Aug-22	31,838,000	82,779	(786,399)	(612,609)	30,438,993					130,214	744	130,959	(191,559)	(612,609)			
Sep-22	31,838,000	82,779	(869,177)	(643,872)	30,324,951					130,959	749	131,707	(191,559)	(643,872)			
Oct-22	31,838,000	82,779	(951,956)	(675,135)	30,210,909					131,707	753	132,460	(191,559)	(675,135)			
Nov-22	31,838,000	82,779	(1,034,735)	(706,399)	30,096,866	28,413,341	1,949,155			132,460	757	133,218	(191,559)	(706,399)			
Dec-22	31,838,000	82,779	(1,117,514)	(737,662)	29,982,824				5,956	133,218	762	134,020	(177,232)	(737,662)			
Jan-23	31,838,000	82,779	(1,200,293)	(769,000)	29,871,017				5,956	134,020	767	134,822	(177,232)	(769,000)			
Feb-23	31,838,000	82,779	(1,283,071)	(800,338)	29,760,209				5,956	134,822	772	135,624	(177,232)	(800,338)			
Mar-23	31,838,000	82,779	(1,365,850)	(831,676)	29,650,401				5,956	135,624	777	136,426	(177,232)	(831,676)			
Apr-23	31,838,000	82,779	(1,448,629)	(863,014)	29,541,593				5,956	136,426	782	137,228	(177,232)	(863,014)			
May-23	31,838,000	82,779	(1,531,408)	(894,352)	29,433,785				5,956	137,228	787	138,030	(177,232)	(894,352)			
Jun-23	31,838,000	82,779	(1,614,187)	(925,690)	29,326,977				5,956	138,030	792	138,832	(177,232)	(925,690)			
Jul-23	31,838,000	82,779	(1,696,966)	(957,028)	29,221,169				5,956	138,832	797	139,634	(177,232)	(957,028)			
Aug-23	31,838,000	82,779	(1,779,745)	(988,366)	29,117,361				5,956	139,634	802	140,436	(177,232)	(988,366)			
Sep-23	31,838,000	82,779	(1,862,524)	(1,019,704)	29,014,553				5,956	140,436	807	141,238	(177,232)	(1,019,704)			
Oct-23	31,838,000	82,779	(1,945,303)	(1,051,042)	28,912,745				5,956	141,238	812	142,040	(177,232)	(1,051,042)			
Nov-23	31,838,000	82,779	(2,028,082)	(1,082,380)	28,811,937	27,172,910	1,864,062		5,956	142,040	817	142,842	(177,232)	(1,082,380)			
Dec-23	31,838,000	82,779	(2,110,861)	(1,113,718)	28,712,129				5,956	142,842	822	143,644	(177,232)	(1,113,718)			
Jan-24	31,838,000	82,779	(2,193,640)	(1,145,056)	28,613,321				5,956	143,644	827	144,446	(177,232)	(1,145,056)			
Feb-24	31,838,000	82,779	(2,276,419)	(1,176,400)	28,515,513				5,956	144,446	832	145,248	(177,232)	(1,176,400)			
Mar-24	31,838,000	82,779	(2,359,198)	(1,207,744)	28,418,705				5,956	145,248	837	146,050	(177,232)	(1,207,744)			
Apr-24	31,838,000	82,779	(2,441,977)	(1,239,088)	28,322,897				5,956	146,050	842	146,852	(177,232)	(1,239,088)			
May-24	31,838,000	82,779	(2,524,756)	(1,270,432)	28,228,089				5,956	146,852	847	147,654	(177,232)	(1,270,432)			
Jun-24	31,838,000	82,779	(2,607,535)	(1,301,776)	28,134,281				5,956	147,654	852	148,456	(177,232)	(1,301,776)			
Jul-24	31,838,000	82,779	(2,690,314)	(1,333,120)	28,040,473				5,956	148,456	857	149,258	(177,232)	(1,333,120)			
Aug-24	31,838,000	82,779	(2,773,093)	(1,364,464)	27,947,665				5,956	149,258	862	150,060	(177,232)	(1,364,464)			
Sep-24	31,838,000	82,779	(2,855,872)	(1,395,808)	27,855,857				5,956	150,060	867	150,862	(177,232)	(1,395,808)			
Oct-24	31,838,000	82,779	(2,938,651)	(1,427,152)	27,764,049				5,956	150,862	872	151,664	(177,232)	(1,427,152)			
Nov-24	31,838,000	82,779	(3,021,430)	(1,458,496)	27,672,241	25,976,401	1,781,981		5,956	151,664	877	152,466	(177,232)	(1,458,496)			
Dec-24	31,838,000	82,779	(3,104,209)	(1,489,840)	27,580,433				5,956	152,466	882	153,268	(177,232)	(1,489,840)			
Jan-25	31,838,000	82,779	(3,186,988)	(1,521,184)	27,488,625				5,956	153,268	887	154,070	(177,232)	(1,521,184)			
Feb-25	31,838,000	82,779	(3,269,767)	(1,552,528)	27,396,817				5,956	154,070	892	154,872	(177,232)	(1,552,528)			
Mar-25	31,838,000	82,779	(3,352,546)	(1,583,872)	27,305,009				5,956	154,872	897	155,674	(177,232)	(1,583,872)			
Apr-25	31,838,000	82,779	(3,435,325)	(1,615,216)	27,213,201				5,956	155,674	902	156,476	(177,232)	(1,615,216)			
May-25	31,838,000	82,779	(3,518,104)	(1,646,560)	27,121,393				5,956	156,476	907	157,278	(177,232)	(1,646,560)			
Jun-25	31,838,000	82,779	(3,600,883)	(1,677,904)	27,029,585				5,956	157,278	912	158,080	(177,232)	(1,677,904)			
Jul-25	31,838,000	82,779	(3,683,662)	(1,709,248)	26,937,777				5,956	158,080	917	158,882	(177,232)	(1,709,248)			
Aug-25	31,838,000	82,779	(3,766,441)	(1,740,592)	26,845,969				5,956	158,882	922	159,684	(177,232)	(1,740,592)			
Sep-25	31,838,000	82,779	(3,849,220)	(1,771,936)	26,754,161				5,956	159,684	927	160,486	(177,232)	(1,771,936)			
Oct-25	31,838,000	82,779	(3,932,000)	(1,803,280)	26,662,353				5,956	160,486	932	161,288	(177,232)	(1,803,280)			
Nov-25	31,838,000	82,779	(4,014,779)	(1,834,624)	26,570,545	24,820,856	1,702,711		5,956	161,288	937	162,090	(177,232)	(1,834,624)			
Dec-25	31,838,000	82,779	(4,097,558)	(1,865,968)	26,478,737				5,956	162,090	942	162,892	(177,232)	(1,865,968)			

	Total Annual Cost	Per Therm	Avg. Residential Impact
Dec-22	\$ 2,942,501	\$ 0.00202	\$ 1.92
Dec-23	\$ 2,928,880	\$ 0.00201	\$ 1.91
Dec-24	\$ 2,846,799	\$ 0.00196	\$ 1.86
Dec-25	\$ 2,696,056	\$ 0.00185	\$ 1.76

Capital/Renewable Hydrogen Project

	Plant	Depreciation Expense	Accumulated Depreciation	Deferred Tax	Net Plant	13-Month Average	Return	O&M	Amortization	Beg. Bal. Deferral	Carrying Cost	Tax Basis 7 Year MACRS	ROR				
Dec-20													6.86%				
Jan-21														Income			
Feb-21														Tax Rate	2020 Therms		
Mar-21															1,455,339,680		
Apr-21																	
May-21														ROR	2020 Avg. Residential		
Jun-21														Tax Gross up	Customer Usage		
Jul-21															949		
Aug-21														9.63%			
Sep-21																	
Oct-21														Depreciation Rate			
Nov-21														2.17%			
Dec-21																	
Jan-22				(856)	(856)							(2,977)	(856)				
Feb-22				(1,711)	(1,711)							(2,977)	(1,711)				
Mar-22				(2,567)	(2,567)							(2,977)	(2,567)				
Apr-22				(3,422)	(3,422)							(2,977)	(3,422)				
May-22				(4,278)	(4,278)							(2,977)	(4,278)				
Jun-22				(5,134)	(5,134)							(2,977)	(5,134)				
Jul-22				(5,989)	(5,989)							(2,977)	(5,989)				
Aug-22				(6,845)	(6,845)							(2,977)	(6,845)				
Sep-22				(7,701)	(7,701)							(2,977)	(7,701)				
Oct-22				(8,556)	(8,556)							(2,977)	(8,556)				
Nov-22				(9,412)	(9,412)							(2,977)	(9,412)				
Dec-22	2,500,000	2,260	(2,260)	(9,618)	2,488,122	91,353	6,267					(2,977)	(9,618)				
Jan-23	2,500,000	4,521	(6,781)	(22,982)	2,470,237							(51,021)	(22,982)				
Feb-23	2,500,000	4,521	(11,302)	(36,346)	2,452,262							(51,021)	(36,346)				
Mar-23	2,500,000	4,521	(15,823)	(49,710)	2,434,467							(51,021)	(49,710)				
Apr-23	2,500,000	4,521	(20,344)	(63,074)	2,416,582							(51,021)	(63,074)				
May-23	2,500,000	4,521	(24,865)	(76,438)	2,398,697							(51,021)	(76,438)				
Jun-23	2,500,000	4,521	(29,385)	(89,802)	2,380,812							(51,021)	(89,802)				
Jul-23	2,500,000	4,521	(33,906)	(103,166)	2,362,927							(51,021)	(103,166)				
Aug-23	2,500,000	4,521	(38,427)	(116,531)	2,345,042							(51,021)	(116,531)				
Sep-23	2,500,000	4,521	(42,948)	(129,895)	2,327,157							(51,021)	(129,895)				
Oct-23	2,500,000	4,521	(47,469)	(143,259)	2,309,273							(51,021)	(143,259)				
Nov-23	2,500,000	4,521	(51,990)	(156,623)	2,291,388							(51,021)	(156,623)				
Dec-23	2,500,000	4,521	(56,510)	(169,987)	2,273,503	2,197,673	150,760					(51,021)	(169,987)				
Jan-24	2,500,000	4,521	(61,031)	(179,160)	2,259,909							(51,021)	(179,160)				
Feb-24	2,500,000	4,521	(65,552)	(188,333)	2,246,115							(51,021)	(188,333)				
Mar-24	2,500,000	4,521	(70,073)	(197,505)	2,232,422							(51,021)	(197,505)				
Apr-24	2,500,000	4,521	(74,594)	(206,678)	2,218,728							(51,021)	(206,678)				
May-24	2,500,000	4,521	(79,115)	(215,851)	2,205,034							(51,021)	(215,851)				
Jun-24	2,500,000	4,521	(83,635)	(225,024)	2,191,341							(51,021)	(225,024)				
Jul-24	2,500,000	4,521	(88,156)	(234,197)	2,177,647							(51,021)	(234,197)				
Aug-24	2,500,000	4,521	(92,677)	(243,370)	2,163,953							(51,021)	(243,370)				
Sep-24	2,500,000	4,521	(97,198)	(252,543)	2,150,260							(51,021)	(252,543)				
Oct-24	2,500,000	4,521	(101,719)	(261,715)	2,136,566							(51,021)	(261,715)				
Nov-24	2,500,000	4,521	(106,240)	(270,888)	2,122,872							(51,021)	(270,888)				
Dec-24	2,500,000	4,521	(110,760)	(280,061)	2,109,178	2,022,776	138,762					(51,021)	(280,061)				
Jan-25	2,500,000	4,521	(115,281)	(289,240)	2,098,479							(51,021)	(289,240)				
Feb-25	2,500,000	4,521	(119,802)	(292,419)	2,087,779							(51,021)	(292,419)				
Mar-25	2,500,000	4,521	(124,323)	(298,598)	2,077,079							(51,021)	(298,598)				
Apr-25	2,500,000	4,521	(128,844)	(304,778)	2,066,379							(51,021)	(304,778)				
May-25	2,500,000	4,521	(133,365)	(310,957)	2,055,679							(51,021)	(310,957)				
Jun-25	2,500,000	4,521	(137,885)	(317,136)	2,044,979							(51,021)	(317,136)				
Jul-25	2,500,000	4,521	(142,406)	(323,315)	2,034,279							(51,021)	(323,315)				
Aug-25	2,500,000	4,521	(146,927)	(329,494)	2,023,579							(51,021)	(329,494)				
Sep-25	2,500,000	4,521	(151,448)	(335,673)	2,012,879							(51,021)	(335,673)				
Oct-25	2,500,000	4,521	(155,969)	(341,852)	2,002,179							(51,021)	(341,852)				
Nov-25	2,500,000	4,521	(160,490)	(348,031)	1,991,479							(51,021)	(348,031)				
Dec-25	2,500,000	4,521	(165,010)	(354,210)	1,980,779	1,887,673	129,494					(51,021)	(354,210)				
														Total Annual Cost	Per Therm	Avg. Residential Impact	
														\$ 8,527	\$ 0.00001	\$ 0.01	
														\$ 205,010	\$ 0.00014	\$ 0.13	
														\$ 193,012	\$ 0.00013	\$ 0.13	
														\$ 183,744	\$ 0.00013	\$ 0.12	

Capital/Renewable Hydrogen Project

	Plant	Depreciation Expense	Accumulated Depreciation	Deferred Tax	Net Plant	13-Month Average	Return	O&M	Amortization	Beg. Bal. Deferral	Carrying Cost	Tax Basis 7 Year MACRS	ROR			
Dec-20													6.86%			
Jan-21																
Feb-21																
Mar-21																
Apr-21																
May-21																
Jun-21																
Jul-21																
Aug-21																
Sep-21																
Oct-21																
Nov-21																
Dec-21																
Jan-22																
Feb-22																
Mar-22																
Apr-22																
May-22																
Jun-22																
Jul-22																
Aug-22																
Sep-22																
Oct-22																
Nov-22																
Dec-22																
Jan-23				(10,367)	(10,367)							(36,073)	(10,367)			
Feb-23				(20,734)	(20,734)							(36,073)	(20,734)			
Mar-23				(31,102)	(31,102)							(36,073)	(31,102)			
Apr-23				(41,469)	(41,469)							(36,073)	(41,469)			
May-23				(51,836)	(51,836)							(36,073)	(51,836)			
Jun-23				(62,203)	(62,203)							(36,073)	(62,203)			
Jul-23				(72,571)	(72,571)							(36,073)	(72,571)			
Aug-23				(82,938)	(82,938)							(36,073)	(82,938)			
Sep-23				(93,305)	(93,305)							(36,073)	(93,305)			
Oct-23				(103,672)	(103,672)							(36,073)	(103,672)			
Nov-23				(114,040)	(114,040)							(36,073)	(114,040)			
Dec-23	3,000,000	2,713	(2,713)	(123,627)	2,873,660	57,892	3,971					(36,073)	(123,627)			
Jan-24	3,000,000	5,425	(8,138)	(139,664)	2,852,198							(61,225)	(139,664)			
Feb-24	3,000,000	5,425	(13,563)	(155,701)	2,830,736							(61,225)	(155,701)			
Mar-24	3,000,000	5,425	(18,988)	(171,738)	2,809,274							(61,225)	(171,738)			
Apr-24	3,000,000	5,425	(24,413)	(187,775)	2,787,813							(61,225)	(187,775)			
May-24	3,000,000	5,425	(29,838)	(203,812)	2,766,351							(61,225)	(203,812)			
Jun-24	3,000,000	5,425	(35,263)	(219,849)	2,744,889							(61,225)	(219,849)			
Jul-24	3,000,000	5,425	(40,688)	(235,886)	2,723,427							(61,225)	(235,886)			
Aug-24	3,000,000	5,425	(46,113)	(251,923)	2,701,965							(61,225)	(251,923)			
Sep-24	3,000,000	5,425	(51,538)	(267,960)	2,680,503							(61,225)	(267,960)			
Oct-24	3,000,000	5,425	(56,963)	(283,996)	2,659,041							(61,225)	(283,996)			
Nov-24	3,000,000	5,425	(62,388)	(300,033)	2,637,579							(61,225)	(300,033)			
Dec-24	3,000,000	5,425	(67,813)	(316,070)	2,616,117	2,533,743	173,815					(61,225)	(316,070)			
Jan-25	3,000,000	5,425	(73,238)	(327,078)	2,599,685							(43,725)	(327,078)			
Feb-25	3,000,000	5,425	(78,663)	(338,085)	2,583,252							(43,725)	(338,085)			
Mar-25	3,000,000	5,425	(84,088)	(349,093)	2,566,820							(43,725)	(349,093)			
Apr-25	3,000,000	5,425	(89,513)	(360,100)	2,550,388							(43,725)	(360,100)			
May-25	3,000,000	5,425	(94,938)	(371,107)	2,533,955							(43,725)	(371,107)			
Jun-25	3,000,000	5,425	(100,363)	(382,115)	2,517,523							(43,725)	(382,115)			
Jul-25	3,000,000	5,425	(105,788)	(393,122)	2,501,090							(43,725)	(393,122)			
Aug-25	3,000,000	5,425	(111,213)	(404,130)	2,484,658							(43,725)	(404,130)			
Sep-25	3,000,000	5,425	(116,638)	(415,137)	2,468,225							(43,725)	(415,137)			
Oct-25	3,000,000	5,425	(122,063)	(426,145)	2,451,793							(43,725)	(426,145)			
Nov-25	3,000,000	5,425	(127,488)	(437,152)	2,435,361							(43,725)	(437,152)			
Dec-25	3,000,000	5,425	(132,913)	(448,159)	2,418,928	2,323,867	159,417					(43,725)	(448,159)			

Income  
Tax Rate 28.74%  
ROR 2020 Avg. Residential Customer Usage 949  
Tax Gross up 9.63%  
ROR 6.86%  
Depreciation Rate 2.17%

Total Annual Cost \$  
Per Therm \$  
Avg. Residential Impact \$

\$ 6,684 \$ 0.00000 \$ 0.00  
\$ 238,915 \$ 0.00016 \$ 0.16  
\$ 224,517 \$ 0.00015 \$ 0.15

Capital/High-Tech Demonstration Kitchen

	Plant	Depreciation Expense	Accumulated Depreciation	Deferred Tax	Net Plant	13-Month Average	Return	O&M	Amortization	Beg. Bal. Deferral	Carrying Cost	Tax Basis 7 Year MACRS	ROR					
Dec-20													6.86%					
Jan-21					-									Income				
Feb-21					-									Tax Rate	2020 Thermo			
Mar-21					-										1,455,339,680			
Apr-21					-									ROR	2020 Avg. Residential			
May-21					-									Tax Gross up	Customer Usage			
Sep-21					-										9.63%		949	
Jul-21					-									Depreciation				
Aug-21					-									Rate				
Sep-21					-									5.00%				
Oct-21					-													
Nov-21					-													
Dec-21					-													
Jan-22				(2,053)	(2,053)							(7,145)	(2,053)					
Feb-22				(4,107)	(4,107)							(7,145)	(4,107)					
Mar-22				(6,160)	(6,160)							(7,145)	(6,160)					
Apr-22				(8,214)	(8,214)							(7,145)	(8,214)					
May-22				(10,267)	(10,267)							(7,145)	(10,267)					
Jun-22				(12,321)	(12,321)							(7,145)	(12,321)					
Jul-22				(14,374)	(14,374)							(7,145)	(14,374)					
Aug-22				(16,428)	(16,428)							(7,145)	(16,428)					
Sep-22				(18,481)	(18,481)							(7,145)	(18,481)					
Oct-22				(20,535)	(20,535)							(7,145)	(20,535)					
Nov-22				(22,588)	(22,588)							(7,145)	(22,588)					
Dec-22	6,000,000	12,500	(12,500)	(21,049)	5,966,451	219,054	15,027					(7,145)	(21,049)					
Jan-23	6,000,000	25,000	(37,500)	(49,056)	5,913,444							(122,450)	(49,056)					
Feb-23	6,000,000	25,000	(62,500)	(77,063)	5,860,437							(122,450)	(77,063)					
Mar-23	6,000,000	25,000	(87,500)	(105,071)	5,807,429							(122,450)	(105,071)					
Apr-23	6,000,000	25,000	(112,500)	(133,078)	5,754,422							(122,450)	(133,078)					
May-23	6,000,000	25,000	(137,500)	(161,085)	5,701,415							(122,450)	(161,085)					
Jun-23	6,000,000	25,000	(162,500)	(189,092)	5,648,408							(122,450)	(189,092)					
Jul-23	6,000,000	25,000	(187,500)	(217,099)	5,595,401							(122,450)	(217,099)					
Aug-23	6,000,000	25,000	(212,500)	(245,106)	5,542,394							(122,450)	(245,106)					
Sep-23	6,000,000	25,000	(237,500)	(273,113)	5,489,387							(122,450)	(273,113)					
Oct-23	6,000,000	25,000	(262,500)	(301,120)	5,436,380							(122,450)	(301,120)					
Nov-23	6,000,000	25,000	(287,500)	(329,128)	5,383,372							(122,450)	(329,128)					
Dec-23	6,000,000	25,000	(312,500)	(357,135)	5,330,365	5,213,915	357,675					(122,450)	(357,135)					
Jan-24	6,000,000	25,000	(337,500)	(375,083)	5,287,417							(87,450)	(375,083)					
Feb-24	6,000,000	25,000	(362,500)	(393,031)	5,244,469							(87,450)	(393,031)					
Mar-24	6,000,000	25,000	(387,500)	(410,979)	5,201,521							(87,450)	(410,979)					
Apr-24	6,000,000	25,000	(412,500)	(428,927)	5,158,573							(87,450)	(428,927)					
May-24	6,000,000	25,000	(437,500)	(446,875)	5,115,625							(87,450)	(446,875)					
Jun-24	6,000,000	25,000	(462,500)	(464,823)	5,072,676							(87,450)	(464,823)					
Jul-24	6,000,000	25,000	(487,500)	(482,772)	5,029,728							(87,450)	(482,772)					
Aug-24	6,000,000	25,000	(512,500)	(500,720)	4,986,780							(87,450)	(500,720)					
Sep-24	6,000,000	25,000	(537,500)	(518,668)	4,943,832							(87,450)	(518,668)					
Oct-24	6,000,000	25,000	(562,500)	(536,616)	4,900,884							(87,450)	(536,616)					
Nov-24	6,000,000	25,000	(587,500)	(554,564)	4,857,936							(87,450)	(554,564)					
Dec-24	6,000,000	25,000	(612,500)	(572,512)	4,814,988	4,682,471	321,217					(87,450)	(572,512)					
Jan-25	6,000,000	25,000	(637,500)	(590,460)	4,772,040							(62,450)	(590,460)					
Feb-25	6,000,000	25,000	(662,500)	(594,039)	4,743,461							(62,450)	(594,039)					
Mar-25	6,000,000	25,000	(687,500)	(604,802)	4,707,698							(62,450)	(604,802)					
Apr-25	6,000,000	25,000	(712,500)	(615,565)	4,671,935							(62,450)	(615,565)					
May-25	6,000,000	25,000	(737,500)	(626,328)	4,636,172							(62,450)	(626,328)					
Jun-25	6,000,000	25,000	(762,500)	(637,091)	4,600,409							(62,450)	(637,091)					
Jul-25	6,000,000	25,000	(787,500)	(647,854)	4,564,646							(62,450)	(647,854)					
Aug-25	6,000,000	25,000	(812,500)	(658,617)	4,528,883							(62,450)	(658,617)					
Sep-25	6,000,000	25,000	(837,500)	(669,380)	4,493,120							(62,450)	(669,380)					
Oct-25	6,000,000	25,000	(862,500)	(680,144)	4,457,356							(62,450)	(680,144)					
Nov-25	6,000,000	25,000	(887,500)	(690,907)	4,421,593							(62,450)	(690,907)					
Dec-25	6,000,000	25,000	(912,500)	(701,670)	4,385,830	4,246,531	291,312					(62,450)	(701,670)					
														Total Annual Cost	Per Therm	Avg. Residential Impact		
														\$ 27,527	\$ 0.00002	\$ 0.02		
															\$ 657,675	\$ 0.00045	\$ 0.43	
															\$ 621,217	\$ 0.00043	\$ 0.41	
															\$ 591,312	\$ 0.00041	\$ 0.39	



Workforce Training and Development Project

Plant	Depreciation Expense (20 Year)	Accumulated Depreciation	Deferred Tax	Net Plant	13-Month Average	Return	Workforce Training O&M	Amortization	Reg. Bal. Deferral	Carrying Cost	Tax Basis 20 Year MACRS	ROR 6.86%				
Dec-20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Jan-21	-	-	-	-	-	-	-	-	-	-	-	-	Income	-	-	
Feb-21	-	-	-	-	-	-	-	-	-	-	-	-	Tax Rate	2020 Therms	1,455,338,680	
Mar-21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Apr-21	-	-	-	-	-	-	277,778	(277,778)	-	-	277,778	-	-	-	-	
May-21	-	-	-	-	-	-	277,778	(277,778)	1,588	557,144	1,588	557,144	-	-	-	
Jun-21	-	-	-	-	-	-	277,778	(277,778)	557,144	1,185	838,106	-	-	-	-	
Jul-21	-	-	-	-	-	-	277,778	(277,778)	838,106	4,791	1,120,675	-	-	-	-	
Aug-21	-	-	-	-	-	-	277,778	(277,778)	1,120,675	6,407	1,404,860	-	-	ROR	2020 Avg. Residential	949
Sep-21	-	-	-	-	-	-	277,778	(277,778)	1,404,860	8,031	1,690,668	-	-	Tax Gross up	-	-
Oct-21	-	-	-	-	-	-	277,778	(277,778)	1,690,668	9,665	1,978,111	-	-	9.63%	-	-
Nov-21	-	-	-	-	-	-	277,778	(277,778)	1,978,111	11,308	2,267,197	-	-	Depreciation Rate	-	-
Dec-21	-	-	-	-	-	-	277,778	(277,778)	2,267,197	12,961	2,557,936	-	-	5.05%	-	-
Jan-22	-	-	-	-	-	-	277,778	(277,778)	2,557,936	14,623	2,919,559	-	-	-	-	-
Feb-22	-	-	-	-	-	-	-	-	2,557,936	14,623	2,919,559	-	-	-	-	-
Mar-22	-	-	-	-	-	-	-	-	2,572,559	14,706	2,587,265	-	-	-	-	-
Apr-22	-	-	-	-	-	-	-	-	2,587,265	14,791	2,602,056	-	-	-	-	-
May-22	-	-	-	-	-	-	-	-	2,602,056	14,875	2,616,931	-	-	-	-	-
Jun-22	-	-	-	-	-	-	-	-	2,616,931	14,960	2,631,891	-	-	-	-	-
Jul-22	-	-	-	-	-	-	-	-	2,631,891	15,046	2,646,936	-	-	-	-	-
Aug-22	-	-	-	-	-	-	-	-	2,646,936	15,132	2,662,068	-	-	-	-	-
Sep-22	-	-	-	-	-	-	-	-	2,662,068	15,218	2,677,286	-	-	-	-	-
Oct-22	-	-	-	-	-	-	-	-	2,677,286	15,305	2,692,591	-	-	-	-	-
Nov-22	-	-	-	-	-	-	-	-	2,692,591	15,393	2,707,984	-	-	-	-	-
Dec-22	-	-	-	-	-	-	-	-	2,707,984	15,481	2,723,465	-	-	-	-	-
Jan-23	-	-	-	-	-	-	-	-	2,723,465	15,569	2,739,034	-	-	Total Annual Cost	-	-
Feb-23	-	-	-	-	-	-	122,460	-	2,739,034	15,658	2,632,232	-	-	Per Therm	-	-
Mar-23	-	-	-	-	-	-	122,460	-	2,632,232	15,948	2,534,820	-	-	Avg. Residential Impact	-	-
Apr-23	-	-	-	-	-	-	122,460	-	2,524,820	14,434	2,416,794	-	-	-	-	-
May-23	-	-	-	-	-	-	122,460	-	2,416,794	13,816	2,308,150	-	-	-	-	-
Jun-23	-	-	-	-	-	-	122,460	-	2,308,150	13,195	2,198,885	-	-	-	-	-
Jul-23	-	-	-	-	-	-	122,460	-	2,198,885	12,570	2,088,995	-	-	-	-	-
Aug-23	-	-	-	-	-	-	122,460	-	2,088,995	11,942	1,978,478	-	-	-	-	-
Sep-23	-	-	-	-	-	-	122,460	-	1,978,478	11,313	1,867,128	-	-	-	-	-
Oct-23	-	-	-	-	-	-	122,460	-	1,867,128	10,675	1,755,543	-	-	-	-	-
Nov-23	-	-	-	-	-	-	122,460	-	1,755,543	10,036	1,643,119	-	-	-	-	-
Dec-23	-	-	-	-	-	-	122,460	-	1,643,119	9,393	1,530,052	-	-	-	-	-
Jan-24	-	-	-	-	-	-	122,460	-	1,530,052	8,747	1,416,339	-	-	1,469,518	0.00101	0.96
Feb-24	-	-	-	-	-	-	122,460	-	1,416,339	8,097	1,301,976	-	-	-	-	-
Mar-24	-	-	-	-	-	-	122,460	-	1,301,976	7,443	1,186,959	-	-	-	-	-
Apr-24	-	-	-	-	-	-	122,460	-	1,186,959	6,785	1,071,285	-	-	-	-	-
May-24	-	-	-	-	-	-	122,460	-	1,071,285	6,124	954,949	-	-	-	-	-
Jun-24	-	-	-	-	-	-	122,460	-	954,949	5,459	837,949	-	-	-	-	-
Jul-24	-	-	-	-	-	-	122,460	-	837,949	4,790	720,279	-	-	-	-	-
Aug-24	-	-	-	-	-	-	122,460	-	720,279	4,118	601,937	-	-	-	-	-
Sep-24	-	-	-	-	-	-	122,460	-	601,937	3,441	482,918	-	-	-	-	-
Oct-24	-	-	-	-	-	-	122,460	-	482,918	2,761	363,219	-	-	-	-	-
Nov-24	-	-	-	-	-	-	122,460	-	363,219	2,076	242,835	-	-	-	-	-
Dec-24	-	-	-	-	-	-	122,460	-	242,835	1,388	121,764	-	-	1,469,518	0.00101	0.96
Jan-25	-	-	-	-	-	-	122,460	-	121,764	696	0	-	-	-	-	-
Feb-25	-	-	-	-	-	-	-	-	0	0	0	-	-	-	-	-
Mar-25	-	-	-	-	-	-	-	-	0	0	0	-	-	-	-	-
Apr-25	-	-	-	-	-	-	-	-	0	0	0	-	-	-	-	-
May-25	-	-	-	-	-	-	-	-	0	0	0	-	-	-	-	-
Jun-25	-	-	-	-	-	-	-	-	0	0	0	-	-	-	-	-
Jul-25	-	-	-	-	-	-	-	-	0	0	0	-	-	-	-	-
Aug-25	-	-	-	-	-	-	-	-	0	0	0	-	-	-	-	-
Sep-25	-	-	-	-	-	-	-	-	0	0	0	-	-	-	-	-
Oct-25	-	-	-	-	-	-	-	-	0	0	0	-	-	-	-	-
Nov-25	-	-	-	-	-	-	-	-	0	0	0	-	-	-	-	-
Dec-25	-	-	-	-	-	-	-	-	0	0	0	-	-	1,469,518	0.00101	0.96

Damage Prevention Campaign - Excavator Audit Project and City Ambassador Project

Exhibit B
Docket No. G-008/M-20-
December 16, 2020

Table with columns: Plant, Depreciation Expense (20 Year), Accumulated Depreciation, Deferred Tax, Net Plant, 13-Month Average, Return, Damage Prevention O&M, Amortization, Beg. Bal., Carrying Cost, Tax Basis (20 Year MACRS), ROR (6.80%), Income, Tax Rate (2020 Therms 28.74%, 2020 Avg. Residential Customer Usage 9.63%), Depreciation Rate (5.05%), Total Annual Cost, Per Therm, Avg. Residential Impact. Rows include months from Dec-20 to Dec-25.

Damage Prevention Campaign – Research and Field Verification of Service Line Data in GIS

Exhibit B  
Docket No. G-008/16-20  
December 18, 2020

Capital										Tax Basis		ROR		
Plant	Depreciation Expense	Accumulated Depreciation	Deferred Tax	Net Plant	13-Month Average	Return	O&M	Amortization	Beg. Bal. Deferral	Carrying Cost	20 Year MACRS			
Dec-20														6.86%
Jan-21				-							(3,125)	(898)		Income
Feb-21				-							(3,125)	(1,796)		Tax Rate
Mar-21				-							(3,125)	(2,694)		2020 Therms
Apr-21				-							(3,125)	(3,593)		1,455,339,680
May-21				-							(3,125)	(4,491)		ROR
Jun-21				-							(3,125)	(5,389)		2020 Avg. Residential
Jul-21				-							(3,125)	(6,287)		Customer Usage
Aug-21				-							(3,125)	(7,185)		949
Sep-21				-							(3,125)	(8,083)		
Oct-21				-							(3,125)	(8,981)		Depreciation
Nov-21				-							(3,125)	(9,879)		Rate
Dec-21	1,000,000	1,300	(1,300)	(10,404)	986,296	38.011	2,608				3,908	(10,404)		3.12%
Jan-22	1,000,000	2,600	(2,600)	(11,386)	984,714						3,930	(6,017)	(11,386)	
Feb-22	1,000,000	2,600	(6,500)	(12,368)	981,132			3,908	22	3,930	(6,017)	(12,368)		
Mar-22	1,000,000	2,600	(9,100)	(13,350)	977,550			3,952	23	3,975	(6,017)	(13,350)		
Apr-22	1,000,000	2,600	(11,700)	(14,332)	973,968			3,975	23	3,998	(6,017)	(14,332)		
May-22	1,000,000	2,600	(14,300)	(15,314)	970,386			3,998	23	4,021	(6,017)	(15,314)		
Jun-22	1,000,000	2,600	(16,900)	(16,296)	966,804			4,021	23	4,044	(6,017)	(16,296)		
Jul-22	1,000,000	2,600	(19,500)	(17,278)	963,222			4,044	23	4,067	(6,017)	(17,278)		
Aug-22	1,000,000	2,600	(22,100)	(18,259)	959,641			4,067	23	4,090	(6,017)	(18,259)		
Sep-22	1,000,000	2,600	(24,700)	(19,241)	956,059			4,090	23	4,113	(6,017)	(19,241)		
Oct-22	1,000,000	2,600	(27,300)	(20,223)	952,477			4,113	24	4,137	(6,017)	(20,223)		
Nov-22	1,000,000	2,600	(29,900)	(21,205)	948,895			4,137	24	4,160	(6,017)	(21,205)		
Dec-22	1,000,000	2,600	(32,500)	(22,187)	945,313	892,435	61,221	4,160	24	4,184	(6,017)	(22,187)		
Jan-23	1,000,000	2,600	(35,100)	(23,040)	941,860			187	24	4,207	(5,567)	(23,040)		
Feb-23	1,000,000	2,600	(37,700)	(23,893)	938,407			187	23	4,021	(5,567)	(23,893)		
Mar-23	1,000,000	2,600	(40,300)	(24,745)	934,955			187	22	3,857	(5,567)	(24,745)		
Apr-23	1,000,000	2,600	(42,900)	(25,598)	931,502			187	21	3,526	(5,567)	(25,598)		
May-23	1,000,000	2,600	(45,500)	(26,450)	928,050			187	20	3,359	(5,567)	(26,450)		
Jun-23	1,000,000	2,600	(48,100)	(27,303)	924,597			187	19	3,191	(5,567)	(27,303)		
Jul-23	1,000,000	2,600	(50,700)	(28,156)	921,144			187	18	3,022	(5,567)	(28,156)		
Aug-23	1,000,000	2,600	(53,300)	(29,008)	917,692			187	17	2,853	(5,567)	(29,008)		
Sep-23	1,000,000	2,600	(55,900)	(29,861)	914,239			187	16	2,683	(5,567)	(29,861)		
Oct-23	1,000,000	2,600	(58,500)	(30,713)	910,787			187	15	2,510	(5,567)	(30,713)		
Nov-23	1,000,000	2,600	(61,100)	(31,566)	907,334			187	14	2,337	(5,567)	(31,566)		
Dec-23	1,000,000	2,600	(63,700)	(32,419)	903,881	853,474	58,548	187	13	2,164	(5,567)	(32,419)		
Jan-24	1,000,000	2,600	(66,300)	(33,152)	900,548			187	12	1,989	(5,150)	(33,152)		
Feb-24	1,000,000	2,600	(68,900)	(33,884)	897,216			187	11	1,813	(5,150)	(33,884)		
Mar-24	1,000,000	2,600	(71,500)	(34,617)	893,883			187	10	1,637	(5,150)	(34,617)		
Apr-24	1,000,000	2,600	(74,100)	(35,350)	890,550			187	9	1,459	(5,150)	(35,350)		
May-24	1,000,000	2,600	(76,700)	(36,083)	887,217			187	8	1,280	(5,150)	(36,083)		
Jun-24	1,000,000	2,600	(79,300)	(36,816)	883,884			187	7	1,100	(5,150)	(36,816)		
Jul-24	1,000,000	2,600	(81,900)	(37,549)	880,551			187	6	920	(5,150)	(37,549)		
Aug-24	1,000,000	2,600	(84,500)	(38,282)	877,218			187	5	738	(5,150)	(38,282)		
Sep-24	1,000,000	2,600	(87,100)	(39,015)	873,885			187	4	555	(5,150)	(39,015)		
Oct-24	1,000,000	2,600	(89,700)	(39,747)	870,553			187	3	371	(5,150)	(39,747)		
Nov-24	1,000,000	2,600	(92,300)	(40,480)	867,220			187	2	186	(5,150)	(40,480)		
Dec-24	1,000,000	2,600	(94,900)	(41,213)	863,887	815,893	55,970	187	1	0	(5,150)	(41,213)		
Jan-25	1,000,000	2,600	(97,500)	(41,933)	860,667			0	0	0	(4,758)	(41,933)		
Feb-25	1,000,000	2,600	(100,100)	(42,654)	857,446			0	0	0	(4,758)	(42,654)		
Mar-25	1,000,000	2,600	(102,700)	(43,374)	854,226			0	0	0	(4,758)	(43,374)		
Apr-25	1,000,000	2,600	(105,300)	(44,094)	851,006			0	0	0	(4,758)	(44,094)		
May-25	1,000,000	2,600	(107,900)	(44,815)	847,785			0	0	0	(4,758)	(44,815)		
Jun-25	1,000,000	2,600	(110,500)	(44,935)	844,565			0	0	0	(4,758)	(44,935)		
Jul-25	1,000,000	2,600	(113,100)	(45,555)	841,345			0	0	0	(4,758)	(45,555)		
Aug-25	1,000,000	2,600	(115,700)	(46,176)	838,124			0	0	0	(4,758)	(46,176)		
Sep-25	1,000,000	2,600	(118,300)	(46,796)	834,904			0	0	0	(4,758)	(46,796)		
Oct-25	1,000,000	2,600	(120,900)	(47,416)	831,684			0	0	0	(4,758)	(47,416)		
Nov-25	1,000,000	2,600	(123,500)	(48,037)	828,463			0	0	0	(4,758)	(48,037)		
Dec-25	1,000,000	2,600	(126,100)	(48,657)	825,243	779,588	53,480	0	0	0	(4,758)	(48,657)		

Total Annual Cost \$ 92,421

Per Therm \$ 0.00006

Avg. Residential Impact \$ 0.06

Total Annual Cost \$ 91,993

Per Therm \$ 0.00006

Avg. Residential Impact \$ 0.06

Total Annual Cost \$ 84,680

Per Therm \$ 0.00006

Avg. Residential Impact \$ 0.06

Capital		Translation Project										ROR						
Plant	Depreciation Expense (20 Year)	Accumulated Depreciation	Deferred Tax	Net Plant	13-Month Average	Return	Translation O&M	Amortization	Reg. Bal. Deferral	Carrying Cost	Tax Basis 20 Year MACRS	6.86%	Income	2020 Therms	Tax Rate	2020 Avg. Residential Customer Usage		
Dec-20																		
Jan-21																		
Feb-21																		
Mar-21																		
Apr-21							222,222	(222,222)			222,222							
May-21							222,222	(222,222)	1,370	445,715	1,370	445,715						
Jun-21							222,222	(222,222)	445,715	3,548	445,715	3,548	670,485					
Jul-21							222,222	(222,222)	670,485	3,833	670,485	3,833	896,540					
Aug-21							222,222	(222,222)	896,540	5,125	896,540	5,125	1,123,888					
Sep-21							222,222	(222,222)	1,123,888	6,425	1,123,888	6,425	1,352,335					
Oct-21							222,222	(222,222)	1,352,335	7,732	1,352,335	7,732	1,582,489					
Nov-21							222,222	(222,222)	1,582,489	9,047	1,582,489	9,047	1,813,758					
Dec-21							222,222	(222,222)	1,813,758	10,369	1,813,758	10,369	2,046,349					
Jan-22							222,222	(222,222)	2,046,349	11,698	2,046,349	11,698	2,281,645					
Feb-22									2,058,047	11,765	2,058,047	11,765	2,295,812					
Mar-22									2,069,812	11,832	2,069,812	11,832	2,310,445					
Apr-22									2,081,645	11,900	2,081,645	11,900	2,325,555					
May-22									2,093,545	11,968	2,093,545	11,968	2,341,129					
Jun-22									2,105,513	12,037	2,105,513	12,037	2,357,167					
Jul-22									2,117,549	12,105	2,117,549	12,105	2,373,669					
Aug-22									2,129,655	12,175	2,129,655	12,175	2,390,634					
Sep-22									2,141,829	12,244	2,141,829	12,244	2,408,064					
Oct-22									2,154,073	12,314	2,154,073	12,314	2,425,958					
Nov-22									2,166,387	12,385	2,166,387	12,385	2,444,416					
Dec-22									2,178,772	12,455	2,178,772	12,455	2,463,438					
Jan-23								97,968	2,191,227	12,527	2,191,227	12,527	2,483,025					
Feb-23								97,968	2,195,796	12,608	2,195,796	12,608	2,503,187					
Mar-23								97,968	2,019,856	11,547	2,019,856	11,547	1,933,435					
Apr-23								97,968	1,933,435	11,053	1,933,435	11,053	1,846,520					
May-23								97,968	1,846,520	10,556	1,846,520	10,556	1,759,108					
Jun-23								97,968	1,759,108	10,056	1,759,108	10,056	1,671,196					
Jul-23								97,968	1,671,196	9,554	1,671,196	9,554	1,582,782					
Aug-23								97,968	1,582,782	9,048	1,582,782	9,048	1,493,862					
Sep-23								97,968	1,493,862	8,540	1,493,862	8,540	1,404,434					
Oct-23								97,968	1,404,434	8,029	1,404,434	8,029	1,314,495					
Nov-23								97,968	1,314,495	7,515	1,314,495	7,515	1,224,042					
Dec-23								97,968	1,224,042	6,997	1,224,042	6,997	1,133,071					
Jan-24								97,968	1,133,071	6,477	1,133,071	6,477	1,041,581					
Feb-24								97,968	1,041,581	5,954	1,041,581	5,954	949,567					
Mar-24								97,968	949,567	5,428	949,567	5,428	857,038					
Apr-24								97,968	857,038	4,899	857,038	4,899	763,959					
May-24								97,968	763,959	4,367	763,959	4,367	670,359					
Jun-24								97,968	670,359	3,832	670,359	3,832	576,223					
Jul-24								97,968	576,223	3,294	576,223	3,294	481,549					
Aug-24								97,968	481,549	2,753	481,549	2,753	386,334					
Sep-24								97,968	386,334	2,209	386,334	2,209	290,575					
Oct-24								97,968	290,575	1,661	290,575	1,661	194,268					
Nov-24								97,968	194,268	1,111	194,268	1,111	97,411					
Dec-24								97,968	97,411	557	97,411	557	(0)					
Jan-25									(0)	(0)	(0)	(0)						
Feb-25									(0)	(0)	(0)	(0)						
Mar-25									(0)	(0)	(0)	(0)						
Apr-25									(0)	(0)	(0)	(0)						
May-25									(0)	(0)	(0)	(0)						
Jun-25									(0)	(0)	(0)	(0)						
Jul-25									(0)	(0)	(0)	(0)						
Aug-25									(0)	(0)	(0)	(0)						
Sep-25									(0)	(0)	(0)	(0)						
Oct-25									(0)	(0)	(0)	(0)						
Nov-25									(0)	(0)	(0)	(0)						
Dec-25									(0)	(0)	(0)	(0)						
													\$	1,175,615	\$	0.00081	\$	0.77
													\$	-	\$	-	\$	-

Advanced Meter Project

Exhibit B  
Docket No. G-08/0-N-20  
December 18, 2020

Dec-20	Expenditures	Plant	Capital/Intells				13-Month Average	Return	O&M	Amortization	Beg. Bal. Deferral	Carryover Cost	Tax Base 20 Year MACRS	ROR 6.86%	Income	Tax Rate	Customer Usage
			Depreciation Expense (D0 Year)	Accumulated Depreciation	Deferred Tax	Net Plant											
Jan-21	126,235	126,235	266	(266)	(1,284)	124,686				-	-	266	(4,734)	(1,284)			
Feb-21	126,235	126,235	797	(1,062)	(2,416)	248,893				266	2	1,064	(4,734)	(2,416)			
Mar-21	126,235	126,235	1,328	(2,391)	(3,394)	372,921				1,064	6	2,398	(4,734)	(3,394)			
Apr-21	126,235	126,235	1,859	(4,250)	(4,221)	496,471				2,398	14	4,271	(4,734)	(4,221)			
May-21	126,235	126,235	2,391	(6,641)	(4,894)	620,561				4,271	24	6,686	(4,734)	(4,894)			
Jun-21	126,235	126,235	2,922	(9,562)	(5,415)	742,435				6,686	38	9,646	(4,734)	(5,415)			
Jul-21	126,235	126,235	3,453	(13,015)	(5,783)	864,949				9,646	55	13,154	(4,734)	(5,783)			
Aug-21	126,235	126,235	3,984	(17,000)	(5,995)	986,885				13,154	75	17,214	(4,734)	(5,995)			
Sep-21	126,235	126,235	4,516	(21,515)	(6,061)	1,108,542				17,214	98	21,828	(4,734)	(6,061)			
Oct-21	126,235	126,235	5,047	(26,562)	(5,971)	1,229,820				21,828	125	27,000	(4,734)	(5,971)			
Nov-21	126,235	126,235	5,578	(32,140)	(5,728)	1,350,720				27,000	154	32,732	(4,734)	(5,728)			
Dec-21	126,235	1,514,824	6,109	(38,249)	(5,333)	1,471,242	683,199	65,792		32,732	187	38,420	(4,734)	(5,333)			
Jan-22	1,514,824	1,514,824	6,375	(44,624)	(6,120)	1,464,079				38,420	599	105,420	(9,114)	(6,120)			
Feb-22	1,514,824	1,514,824	6,375	(50,999)	(6,508)	1,456,917				105,420	603	106,622	(9,114)	(6,508)			
Mar-22	1,514,824	1,514,824	6,375	(57,374)	(7,095)	1,449,755				106,622	606	106,622	(9,114)	(7,095)			
Apr-22	1,514,824	1,514,824	6,375	(63,749)	(8,822)	1,442,593				106,622	610	107,238	(9,114)	(8,822)			
May-22	1,514,824	1,514,824	6,375	(70,124)	(9,270)	1,435,431				107,238	613	107,851	(9,114)	(9,270)			
Jun-22	1,514,824	1,514,824	6,375	(76,499)	(10,071)	1,428,269				107,851	617	108,467	(9,114)	(10,071)			
Jul-22	1,514,824	1,514,824	6,375	(82,873)	(10,844)	1,421,106				108,467	620	109,087	(9,114)	(10,844)			
Aug-22	1,514,824	1,514,824	6,375	(89,248)	(11,611)	1,413,944				109,087	624	109,711	(9,114)	(11,611)			
Sep-22	1,514,824	1,514,824	6,375	(95,623)	(12,419)	1,406,782				109,711	627	110,338	(9,114)	(12,419)			
Oct-22	1,514,824	1,514,824	6,375	(101,998)	(13,206)	1,399,620				110,338	631	110,969	(9,114)	(13,206)			
Nov-22	1,514,824	1,514,824	6,375	(108,373)	(13,993)	1,392,458				110,969	634	111,603	(9,114)	(13,993)			
Dec-22	1,514,824	1,514,824	6,375	(114,748)	(14,790)	1,385,296	1,318,402	126,962		111,603	638	112,241	(9,114)	(14,790)			
Jan-23	1,514,824	1,514,824	6,375	(121,123)	(15,372)	1,378,139				112,241	642	107,865	(8,433)	(15,372)			
Feb-23	1,514,824	1,514,824	6,375	(127,498)	(15,963)	1,371,383				107,865	617	103,463	(8,433)	(15,963)			
Mar-23	1,514,824	1,514,824	6,375	(133,873)	(16,555)	1,364,287				103,463	591	99,937	(8,433)	(16,555)			
Apr-23	1,514,824	1,514,824	6,375	(140,247)	(17,146)	1,357,431				99,937	566	94,584	(8,433)	(17,146)			
May-23	1,514,824	1,514,824	6,375	(146,622)	(17,737)	1,350,464				94,584	541	90,307	(8,433)	(17,737)			
Jun-23	1,514,824	1,514,824	6,375	(152,997)	(18,329)	1,343,488				90,307	515	85,604	(8,433)	(18,329)			
Jul-23	1,514,824	1,514,824	6,375	(159,372)	(18,920)	1,336,512				85,604	489	81,075	(8,433)	(18,920)			
Aug-23	1,514,824	1,514,824	6,375	(165,747)	(19,511)	1,329,566				81,075	463	76,520	(8,433)	(19,511)			
Sep-23	1,514,824	1,514,824	6,375	(172,122)	(20,103)	1,322,599				76,520	437	71,939	(8,433)	(20,103)			
Oct-23	1,514,824	1,514,824	6,375	(178,497)	(20,694)	1,315,633				71,939	411	67,333	(8,433)	(20,694)			
Nov-23	1,514,824	1,514,824	6,375	(184,872)	(21,285)	1,308,667				67,333	385	62,699	(8,433)	(21,285)			
Dec-23	1,514,824	1,514,824	6,375	(191,247)	(21,877)	1,301,701	1,340,152	119,427		62,699	358	58,039	(8,433)	(21,877)			
Jan-24	1,514,824	1,514,824	6,375	(197,621)	(22,287)	1,294,936				58,039	332	53,533	(7,801)	(22,287)			
Feb-24	1,514,824	1,514,824	6,375	(203,996)	(22,697)	1,288,111				53,533	305	48,440	(7,801)	(22,697)			
Mar-24	1,514,824	1,514,824	6,375	(210,371)	(23,107)	1,281,346				48,440	278	43,800	(7,801)	(23,107)			
Apr-24	1,514,824	1,514,824	6,375	(216,746)	(23,517)	1,274,561				43,800	251	39,132	(7,801)	(23,517)			
May-24	1,514,824	1,514,824	6,375	(223,121)	(23,927)	1,267,776				39,132	224	34,338	(7,801)	(23,927)			
Jun-24	1,514,824	1,514,824	6,375	(229,496)	(24,337)	1,260,992				34,338	196	29,516	(7,801)	(24,337)			
Jul-24	1,514,824	1,514,824	6,375	(235,871)	(24,747)	1,254,207				29,516	169	24,666	(7,801)	(24,747)			
Aug-24	1,514,824	1,514,824	6,375	(242,246)	(25,157)	1,247,422				24,666	141	19,789	(7,801)	(25,157)			
Sep-24	1,514,824	1,514,824	6,375	(248,620)	(25,567)	1,240,637				19,789	113	14,884	(7,801)	(25,567)			
Oct-24	1,514,824	1,514,824	6,375	(254,995)	(25,977)	1,233,852				14,884	85	9,951	(7,801)	(25,977)			
Nov-24	1,514,824	1,514,824	6,375	(261,370)	(26,386)	1,227,067	1,163,992	112,092		9,951	57	4,990	(7,801)	(26,386)			
Dec-24	1,514,824	1,514,824	6,375	(267,745)	(26,796)	1,220,282				4,990	29	0	(7,801)	(26,796)			
Jan-25	1,514,824	1,514,824	6,375	(274,120)	(27,088)	1,213,688				0	0	0	(7,208)	(27,088)			
Feb-25	1,514,824	1,514,824	6,375	(280,495)	(27,575)	1,207,054				0	0	0	(7,208)	(27,575)			
Mar-25	1,514,824	1,514,824	6,375	(286,870)	(27,515)	1,200,439				0	0	0	(7,208)	(27,515)			
Apr-25	1,514,824	1,514,824	6,375	(293,245)	(27,544)	1,193,825				0	0	0	(7,208)	(27,544)			
May-25	1,514,824	1,514,824	6,375	(299,620)	(27,994)	1,187,211				0	0	0	(7,208)	(27,994)			
Jun-25	1,514,824	1,514,824	6,375	(305,994)	(28,233)	1,180,596				0	0	0	(7,208)	(28,233)			
Jul-25	1,514,824	1,514,824	6,375	(312,369)	(28,473)	1,173,982				0	0	0	(7,208)	(28,473)			
Aug-25	1,514,824	1,514,824	6,375	(318,744)	(28,712)	1,167,368				0	0	0	(7,208)	(28,712)			
Sep-25	1,514,824	1,514,824	6,375	(325,119)	(28,951)	1,160,753				0	0	0	(7,208)	(28,951)			
Oct-25	1,514,824	1,514,824	6,375	(331,494)	(29,191)	1,154,139				0	0	0	(7,208)	(29,191)			
Nov-25	1,514,824	1,514,824	6,375	(337,869)	(29,430)	1,147,525				0	0	0	(7,208)	(29,430)			
Dec-25	1,514,824	1,514,824	6,375	(344,244)	(29,670)	1,140,910	1,089,781	104,946		0	0	0	(7,208)	(29,670)			

Total Annual Cost	Per Therm	Avg. Residential Impact
\$ 203,461	\$ 0.00214	\$ 0.13
\$ 256,144	\$ 0.00218	\$ 0.17
\$ 248,810	\$ 0.00217	\$ 0.17
\$ 181,445	\$ 0.00212	\$ 0.12