

November 30, 2017

Daniel P. Wolf
Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
St. Paul, Minnesota 55101-2147

RE: **Response Comments of the Minnesota Department of Commerce, Division of Energy Resources**

Docket Nos. E015/PA-17-457, E015/PA-17-459, E015/PA-17-460, and E015/PA-17-461

Dear Mr. Wolf:

Attached are the Response Comments of the Minnesota Department of Commerce, Division of Energy Resources (Department) in the following matters:

Minnesota Power's Petition for Approval of a Purchase Agreement between Minnesota Power and Lakehead Constructors (Docket No. E015/PA-17-457).

Minnesota Power's Petition for Approval of a Purchase Agreement between Minnesota Power and the United Way of Northeastern Minnesota, Inc. (Docket No. E015/PA-17-459)

Minnesota Power's Petition for Approval of a Purchase Agreement between Minnesota Power and Airmark, Inc. (d/b/a Nelson Wood Shims) (Docket No. E015/PA-17-460)

Minnesota Power's Petition for Approval of a Purchase Agreement between Minnesota Power and the State of Minnesota – Department of Military Affairs (Docket No. E015/PA-17-461)

The petitions were filed on June 1, 2017 by:

Christopher D. Anderson
Minnesota Power
30 West Superior Street
Duluth, MN 55802

Docket Nos. E015/PA-17-457, E015/PA-17-459,
E015/PA-17-460, and E015/PA-17-461

Analyst assigned: John Kundert

Page 2

The Department continues to recommend **approval, conditioned upon the establishment of a regulatory liability**, as set forth in our initial Comments and these Response Comments on the four petitions. The Department is available to answer any questions the Minnesota Public Utilities Commission may have.

Sincerely,

/s/ JOHN KUNDERT
Financial Analyst

JK/ja
Attachment



Before the Minnesota Public Utilities Commission

Comments of the Minnesota Department of Commerce Division of Energy Resources

*Docket Nos. E015/PA-17-457, E015/PA-17-459,
E015/PA-17-460, and E015/PA-17-461*

I. INTRODUCTION

On June 1, 2017, Minnesota Power (MP or the Company) filed petitions in the 4 above-referenced dockets, requesting Minnesota Public Utilities Commission (Commission) approval of 4 purchase agreements.¹ The Minnesota Department of Commerce, Division of Energy Resources (Department or DOC) filed initial Comments addressing all 4 dockets. The Department noted various inconsistencies in how MP accounted for these transactions in its pending general rate case (Docket No. E015/GR-16-664). As an alternative to adjusting the revenue requirement calculated in MP's current rate case to properly account for these proposed transactions, the Department recommended that the Commission require MP to use deferred accounting and create a regulatory liability associated with the costs identified in the 3 dockets that pertain to selling assets.² In addition, the Department recommended that the Commission remove a portion of the incremental costs associated with the proposed asset purchase.³

On September 28, 2017 MP filed its Reply Comments. MP stated that it believes that "deferred accounting should be symmetrical in nature, rather than simply running in favor of the Department's advocacy based on conveniently created criteria." The Company then quoted the following passage from the Commission's January 10, 2017 Order in Docket No. E015/M-16-648 (16-648 docket).

Deferred accounting is a valuable regulatory tool used primarily to hold utilities harmless when they incur out-of-test-year expenses that, because of their nature or size, should be eligible for possible rate recovery as a matter of public policy. Traditionally, deferred accounting has been reserved for costs that are unforeseeable, unusual, and large enough to have a significant impact on the

¹ Docket Nos. E015/PA-17-457, E015/PA-17-459 and E015/PA-17-460 contain three asset sale agreements. Docket No. E015/PA-17-461 contains an asset purchase agreement.

² These costs and revenues included other revenues, operations and maintenance expense, depreciation expense, property taxes, and return on rate base grossed up for income taxes.

³ These costs included depreciation expense and one half of the cost of purchasing and remodeling the building.

utility's financial condition. Deferred accounting has also been permitted when utilities have incurred sizeable expense to meet important public policy mandates. Deferred accounting, however, is not used to remedy ordinary fluctuation in costs between rate cases.

II. ANALYSIS

The Department appreciates the Company's inclusion of the language from the Commission's Order on the 16-648 docket. That quote provides a succinct description of the Commission's policy regarding requests for deferred accounting from a utility, and the Department supported its recommendation using the Commission's criteria.

While the Department also appreciates that MP stated that it "has no further comment," MP's reply comments give the inaccurate impression that the Department's recommendations are inconsistent. To ensure that the record in this proceeding is clear and accurate, the Department provides the following table that contrasts the differing facts in this proceeding (Asset Transactions) compared to MP's petitions in Docket Nos. E015/M-16-648, *In the Matter of Minnesota Power's Petition for Approval of Deferred Accounting Treatment of Costs Related to the 2016 Storm Response and Recovery* (Storm Response):⁴

Table 1: Summary of Differing Facts in MP Proceedings

Category	Storm Response	Asset Transactions
Related to utility operations, for which ratepayers have received benefits?	Yes. Required to provide electric service to affected ratepayers. Ratepayers paid at least some of the costs associated with the benefits received. Ratepayers and Shareholders received benefits from Company's restoration work.	Yes, regarding the assets. MP used or intends to use the assets to assist in providing electric utility service. Regarding the proposed transactions, as discussed below, ratepayers would receive no incremental benefits, but would be charged for costs that MP is no longer incurring for the three asset sales in rates. Shareholders would receive all the financial benefits of proposed transactions.

⁴ Table 1 provides summaries only; the Department's comments in these dockets, along with the Commission's Order in the Storm Response docket speak for themselves.

Significant in amount?	Not within the context of MP's average operations and maintenance costs using a five year average.	Significant since, if this petition is approved, the Company will no longer be incurring identified costs. Thus, without a deferred liability, MP's proposed recovery of non-existent costs in the concurrent rate case would not be just and reasonable. ⁵
Unusual or extraordinary?	Restoration of service after storm damage is a standard function.	Unusual in that the Company rarely requests approval for asset sales/purchases of this nature. Extraordinary in that MP included costs of the three assets it had not yet sold and the cost of the asset it had not yet purchased in rate base in its recent rate case. ⁶
Subject to review for reasonableness and prudence?	Difficult to ascertain due to factors such as MP not separately tracking storm response costs, not including insurance reimbursement, certain costs may already have been included in base rates, and other issues discussed in the Department's 9/28/16 comments in 16-648 starting on page 6.	Costs were discussed in MP's concurrent rate case and the Company implied that the costs associated with these events had been addressed. Thus, these costs were not pursued although they were subject to review in that proceeding. Since these costs were not excluded in that proceeding, establishment of the regulatory liability would allow for appropriate regulatory review for reasonableness and prudence.
Occurrence during 2017 test year?	No	Yes.
Deferred accounting justified?	No	Yes

⁵ Another option could be to adjust the rates in MP's rate case, based on the outcome of this proceeding.

⁶ For the purpose of the rate case MP assumed effectively that the Commission would not approve the three proposed asset sales and would approve the asset purchase. The Department considers this assumption to be inconsistent. Either MP should have assumed all four dockets would be approved or that none of the four dockets would have been approved for the purpose of the rate case. The Company choice for the four dockets of the three asset sales being disapproved and the one asset purchase being approved would result in higher rates for MP's ratepayers.

MP noted in its Reply Comments that the amount the Department requests to be subject to deferred accounting is significantly less in amount than the \$2.9 million in costs that the Company requested to be deferred in the Storm Response docket. While MP discusses this lone factor, as indicated in Table 1 above and as explained in our Comments in both the Storm Response and this Asset Transaction proceedings, several factors that must be considered when examining requests for deferred accounting are materially different in the Storm Response and Asset Transaction proceedings.

For example, Storm Response costs are not unusual or extraordinary. MP must be able to deliver electricity to its retail customers in order to generate revenue and fulfill the regulatory compact. As noted in our previous comments, the purchase and/or sale of MP facilities are generally unusual. Even more importantly, MP's proposals in this Asset Transaction proceeding are highly unusual, since MP made this proposal concurrent with its rate case. The Department noted in our Comments that utilities have requested deferred accounting for costs incurred outside of a rate case, but rarely, if ever, request deferred accounting for costs that are no longer being incurred.

As discussed in the Department's Comments, particularly unusual and contrary to the public interest, MP in effect proposes to:

- 1) charge ratepayers for costs the Company would not incur (costs of the three facilities MP proposes to sell would continue to be charged in rates), and
- 2) charge ratepayers for costs of a facility that has not been approved by the Commission (including the proposed purchased asset in rate base, even though MP didn't file this petition until after MP filed its rate case).

The Department concludes that establishment of a deferred liability is necessary to ensure that ratepayers are not harmed by MP's proposals given:

- the particular set of circumstances of the instant dockets;
- that Minnesota Statutes, section 216B.03 states that any doubt as to reasonableness should be resolved in favor of ratepayers, and;
- the information asymmetry that exists between a utility and its regulator.

As noted in our Comments, the Department did not include any incremental effects related to state or federal income taxes in the analysis provided in our Attachment B, nor did we include a carrying charge, with the assumption that MP would provide its own version of the Department's analysis and address those omissions. Since Minnesota Power chose not to

Docket Nos. E015/PA-17-457, E015/PA-17-459,
E015/PA-17-460, and E015/PA-17-461

Analyst assigned: John Kundert

Page 5

provide that analysis in its Reply Comments, the Department recommends that the Commission require Minnesota Power to include in the deferred liability the applicable state and federal income taxes along with a carrying charge based on MP's long-term debt as a compliance to this proceeding.

The Department also notes that Minnesota Power's response to Department Information Request Number 2 in Docket No. E015/M-17-457 did not include all the information the Company included due to a clerical error. Attachment A to these comments provides that information. The Department apologizes for this oversight.

III. CONCLUSIONS AND RECOMMENDATIONS

Consistent with the conclusions and recommendations discussed in its Comments in this Docket, the Department concludes that the transactions as currently structured and discussed in Dockets Nos. E015/PA-17-457, E015/PA-17-459, E015/PA-17-460 and E015/PA-17-461 fail the public interest test.

In order to remedy this failure of the public interest test, the Department recommends that the Commission require MP to initiate and maintain a regulatory asset (liability) that tracks the incremental costs the Company is no longer incurring as a result of the Commission's approval for the transactions discussed in Docket Nos. E015/PA-17-457, E015/PA-17-459, E015/PA-460 and E015/PA-461.

If the Commission adopts the Department's recommendation regarding the creation of a regulatory liability for the costs associated with these four transactions, the Department recommends that the Commission approve the proposed transactions discussed in Docket Nos. E015/PA-17-457, E015/PA-17-459, E015/PA-17-460, and E015/PA-17-461.

The Department also recommends that the Commission require MP to file its final journal entries for these four dockets as compliance filings.

/ja

Minnesota Department of Commerce
Division of Energy Resources
Information Request

Docket Number: E015/PA-17-457 Nonpublic Public
Requested From: Christopher Anderson Date of Request: 6/28/2017
Minnesota Power Response Due: 7/10/2017
Type of Inquiry: General
Requested by: John Kundert
Email Address(es): john.kundert@state.mn.us
Phone Number(s): 651-539-1740

Request Number: 2
Topic: Financial
Reference(s): Exhibit B of the filing

Request:

Please provide a replacement Exhibit B that contains all the information regarding the Company's proposed journal entries regarding the sale of the Aurora Service Center Land and Building to Lakehead Constructors.

RESPONSE:

Please see the attached file DOC IR 2 – Exhibit B for a replacement Exhibit B.

To be completed by responder

Response Date: 7/12/2017
Response by: Debra Davey
Email Address: ddavey@allete.com
Phone Number: (218) 355-3714

EXHIBIT B

Minnesota Power
 Sale of Aurora Service Center Land and Building to Lakehead Constructors, Inc.
 Summary of Estimated Entries as of September 30, 2017

Attachment A.1
 Docket No. E017/PA-17-457
 Page 2 of 2

Entry #1 - To record removal of the Original Installed Cost for Assets Sold by Minnesota Power to Lakehead Constructors, Inc.

Debit Account 102 Electric Plant Purchased or Sold	1,100,324.91	
Credit Account 101 Electric Plant In-Service - Owned Account 3890		1,223.28
Credit Account 101 Electric Plant In-Service - Owned Account 3900		1,099,101.63

Entry #2 - To record the removal of the Estimated Accumulated Depreciation through 9/30/17 for Assets Sold by Minnesota Power to Lakehead Constructors, Inc.

Debit Account 108 Electric Depreciation Reserve Account 3900	632,029.51	
Credit Account 102 Electric Plant Purchased or Sold		632,029.51

Entry #3 - To record cash received for Assets Sold by Minnesota Power to Lakehead Constructors, Inc.

Debit Account 131 Cash	375,000.00	
Credit Account 102 Electric Plant Purchased or Sold		375,000.00

Entry #4 - To record Loss on Sale of Assets by Minnesota Power to Lakehead Constructors, Inc. - using Estimated Accumulated Deprecaiton through 9/30/17

Debit Account 421.2 Loss on Disposition of Property	93,295.40	
Credit Account 102 Electric Plant Purchased or Sold		93,295.40

Entry #5 - To record the tax impacts on Sale of Assets by Minnesota Power to Lakehead Constructors

Debit Account 190 Accumulated Deferred Income Taxes	\$41,840.00	
Credit Account 411.1 Provision for Deferred Income Taxes		\$38,596.00
Credit Account 282 Accumulated Deferred Income Taxes		\$3,244.00

CERTIFICATE OF SERVICE

I, Sharon Ferguson, hereby certify that I have this day, served copies of the following document on the attached list of persons by electronic filing, certified mail, e-mail, or by depositing a true and correct copy thereof properly enveloped with postage paid in the United States Mail at St. Paul, Minnesota.

**Minnesota Department of Commerce
Response Comments**

**Docket No. E015/PA-17-457, E015/PA-17-459, E015/PA-17-460, and
E015/PA-17-461**

Dated this 30th day of November 2017

/s/Sharon Ferguson

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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Generic Notice	Commerce Attorneys	commerce.attorneys@ag.state.mn.us	Office of the Attorney General-DOC	445 Minnesota Street Suite 1800 St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_17-457_PA-17-457
Ian	Dobson	Residential.Utilities@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012130	Electronic Service	Yes	OFF_SL_17-457_PA-17-457
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