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December 20, 2016

VIA ELECTRONIC FILING

Mr. Daniel P. Wolf
Executive Secretary
Minnesota Public Utilities Commission
350 Metro Square Building
121 Seventh Place East
St. Paul, MN 55101

Re: Minnesota Power's Petition for Reconsideration
In the Matter of Minnesota Power's Renewable Resources Rider and 2015 Renewable Factors
MPUC Docket No. E015/M-14-962

Dear Mr. Wolf:

Enclosed for filing with the Minnesota Public Utilities Commission, please find Minnesota Power's Petition for Reconsideration in the above-referenced matter.

By copy of this letter, I am providing service to those listed on the service list on file with the Public Utilities Commission.

If you have any questions, please feel free to contact me.

Yours truly,

David R. Moeller

DRM:jy
Enclosure
cc: Service List

STATE OF MINNESOTA
BEFORE THE
MINNESOTA PUBLIC UTILITIES COMMISSION

Beverly Jones Heydinger	Chair
Nancy Lange	Commissioner
Dan Lipschultz	Commissioner
Matthew Schuerger	Commissioner
John Tuma	Commissioner

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In the Matter of Minnesota Power's Renewable Resources Rider and 2015 Renewable Factor

Docket No. E015/M-14-962

Minnesota Power's
Petition for Reconsideration

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I. INTRODUCTION

On November 30, 2016, the Minnesota Public Utilities Commission ("Commission") issued its Order in Docket No. E015/M-14-962 ("November Order"). Prior to the November Order, nearly all issues in the Docket had been resolved. The only issue outstanding was apportionment of the North Dakota Investment Tax Credits ("ND ITCs") generated by the Bison Wind Project, which is owned by Minnesota Power (the "Company"), between the Company's regulated utility revenue requirement and the ALLETE, Inc. ("ALLETE") nonregulated affiliated companies. In its November Order, the Commission decided that all ND ITCs actually realized in tax-return filings or through other means must be reflected as an offset to the Company's regulated revenue requirement, regardless whether the ND ITCs are actually utilized by Minnesota Power's income or by the income of one or more of the nonregulated ALLETE companies, over whom the Commission has no jurisdiction. The net effect of the November Order is to deprive the ALLETE companies of approximately $11.3 million, resulting in an impermissible confiscation of nonregulated ALLETE company assets from ALLETE

shareholders in contravention of the basic principles of financial separation between regulated and nonregulated activities of settled regulatory principles.

Minnesota Power respectfully submits that the November Order does not comport with the settled standards for administrative agency decisions articulated in each of Minnesota Statutes Sections 14.69(a) – (f). This decision is not supported by the record, is contrary to applicable law, violates settled legal and constitutional principles and is otherwise arbitrary and capricious, contrary to the statutory standard of review.

As a result, the Company respectfully requests that the Commission reconsider its November Order pursuant to Minnesota Statutes Section 216B.27, subdivision 1 and Minnesota Rule 7829.3000. The Commission erred by requiring that the value of the ND ITCs utilized by the income generated by the nonregulated ALLETE companies be wholly reflected in the revenue requirements of Minnesota Power. The Commission's decision results in the income of the nonregulated ALLETE companies, for which neither Minnesota Power nor its customers bear any risk in operations, being used for the benefit of Minnesota Power's customers, creating an unlawful asymmetrical allocation of risks and benefits.

II. PETITION FOR RECONSIDERATION

A. Financial Separation of Regulated and Nonregulated Business Operations

The Commission's responsibility is to "balance the needs of the customers and the shareholders."[1] But in making its decisions, the Commission may not simply focus on ratepayer interests.[2] The Commission is obligated to apply this balancing through the separation of

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[1] In re the Request of Interstate Power Co. for Auth. to Change its Rates for Gas Serv. in Minn., 574 N.W.2d 408 (Minn. 1998).

[2] *See generally In re Review of 2005 Annual Automatic Adjustment of Charges for All Elec. and Gas Utils.*, 768 N.W.2d 112, 119 (Minn. 2009) ("[T]he Commission had to consider the policy mandate to balance the interest of the public utility . . . with the interests of the public."); *N. States Power Co. v. Minn. Pub. Utils. Comm'n*, 344 N.W.2d 374, 378 (Minn. 1984), *cert. denied*, 467 U.S. 1256 (1984) ("[T]he MPUC must consider the right of the

regulated and nonregulated business operations when determining just and reasonable rates, and that balancing should not be abandoned now with confiscatory and potential retroactive ramifications. The treatment of the ND ITCs requires consideration by the Commission over its statutory ratemaking authority. This authority requires not only the establishment of just and reasonable rates but also separation of the risks associated with nonregulated affiliate businesses and income from the risks that the Commission places on regulated affiliate ratepayers. Utility rates must be designed such that they produce revenues equal to the sum of the utility's prudent cost of providing service, including a fair return on its investment in the property used to provide service.

The Department advocated for the type of "asymmetrical" accounting of the ND ITCs in this Docket that was adopted by the Commission.[3] With its November Order, the Commission essentially accepted the Department's position, ruling that the ND ITCs should be allocated to the benefit of ratepayers regardless whether utilized by the income of nonregulated ALLETE companies (for which Minnesota Power customers bear no risk in operation) or the income of Minnesota Power. Such a decision is unsupported by, and is contrary to, law.

The purpose of separation of regulated and nonregulated business activities is to ensure that regulated customers are protected from the effects of cross-subsidization of nonregulated operations of affiliates. By requiring ND ITCs used by the nonregulated ALLETE companies (which use is consistent with standard tax and accounting practices) to be passed through to Minnesota Power's customers the Commission engages in cross-subsidization, and takes the benefit of the nonregulated businesses without exposing ratepayers to potential future risks of

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utility and its investors to as reasonable return, while at the same time establishing a rate for consumers which reflects the cost of service rendered plus a 'reasonable' profit for the utility." (citation omitted)).

[3] *In the Matter of Minn. Power's Renewable Res. Rider and 2015 Renewable Factor*, Docket No. E015/M-14-962, RESPONSE COMMENTS OF THE Minn. DEP'T OF COMMERCE at 7-8 (Dec. 16, 2015).

nonregulated operations of affiliates. This is clearly asymmetrical accounting as Minnesota Power's customers reap the benefits of the nonregulated ALLETE companies' income while incurring none of the risks associated with the generation of that income.

Minnesota Power maintains accounting records to achieve key regulatory principles of maintaining separation of the utility from nonregulated affiliate business operations. All accounting activity for Minnesota Power is recorded in Federal Energy Regulatory Commission ("FERC") accounts included in Net Utility Operating Income and nonregulated ALLETE company accounting activity is recorded in the appropriate FERC designated non-operating accounts. To provide additional protection to Minnesota Power and its customers, ALLETE established a tax consolidation company to provide an accounting mechanism to absorb the differences between the separate tax liability of Minnesota Power and the nonregulated ALLETE affiliates. By ignoring these financial separation accounting principles with its November Order, the Commission vitiates the financial separation and the protection of Minnesota Power customers that the Company (and other Minnesota utilities) has achieved, consistent with Commission and FERC accounting principles.

Minnesota Power's financial separation accounting has been entirely consistent with the practices of other utilities. Minnesota utilities have operated under an expectation of financial separation since the Commission's 1994 order, in the Commission's all-utilities docket in which it evaluated whether nonregulated income should be used to the benefit of regulated company ratepayers.[4] This financial separation was re-emphasized with the Commission's order in Xcel Energy's 2005 rate case.[5] Specifically, the Commission adopted the Administrative Law Judge's

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[4] *In the Matter of an Investigation into the Competitive Impact of Appliance Sales and Serv. Practices of Minn. Gas and Elec. Utils.*, Docket No. G,E999/CI-90-1008, ORDER SETTING FILING REQUIREMENTS at6-7 (Sept. 28, 1994).

[5] In the Matter of the Application of N. States Power Co. d/b/a Xcel Energy for Auth. to Increase Rates for Elec. Serv. in Minn., Docket No. E002/GR-05-1428, FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER; ORDER

finding that the purpose of separating nonregulated companies from regulated companies is "to assure that ratepayers would be no worse off or no better off (*i.e.*, indifferent) with or without any nonregulated activity.[6] The Commission's November Order has thrown out the long-standing principle of financial separation of regulated and nonregulated activities of affiliated companies, instead requiring that a nonregulated company's income, for which the ratepayers bear no risk in operation, utilization of ND ITCs be fully reflected in Minnesota Power's revenue requirement.

This fundamentally impacts the tax landscape for regulated utilities and their nonregulated affiliates in Minnesota, potentially creating far-reaching concerns such as:

- How and when results of federal consolidated or state unitary return allocations should be utilized to determine tax expense;
- How federal production tax credits or net operating loss carryovers available to Minnesota Power on a separate basis but not available on a consolidated basis could be accounted for to the benefit of customers;
- How a utility with electric, gas, and multiple state jurisdictions would allocate tax expense from a consolidated return allocation;
- How the calculation methodology for regulated utility tax expenses for a rate filing has been based on separate income and expenses of the utility, and now must forecast nonregulated activity.

OPENING INVESTIGATION (Sept. 1, 2006); In the Matter of the Application of N. States Power Co. d/b/a Xcel Energy for Auth. to Increase Rates for Elec. Serv. in Minn., Docket No. E002/GR-05-1428, ADMIN. LAW JUDGE'S FINDINGS OF FACT, CONCLUSIONS, AND RECOMMENDATION (July 6, 2006).

[6] *In the Matter of the Application of N. States Power Co. d/b/a Xcel Energy for Auth. to Increase Rates for Elec. Serv. in Minn.*, Docket No. E002/GR-05-1428, FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER; ORDER OPENING INVESTIGATION (Sept. 1, 2006); *In the Matter of the Application of N. States Power Co. d/b/a Xcel Energy for Auth. to Increase Rates for Elec. Serv. in Minn.*, Docket No. E002/GR-05-1428, ADMIN. LAW JUDGE'S FINDINGS OF FACT, CONCLUSIONS, AND RECOMMENDATION at Finding 159 (July 6, 2006).

B. Tax Allocation Methodology must be Followed

The Commission's November Order states that the Company proposed the use of a "separate-return" mechanism but this confuses the record as the Company actually applies a stand-alone tax mechanism consistent with other utilities in the State.[7] Minnesota Power has utilized a method, whether it is called separate return or stand-alone, that follows the Commission's directive to assure ratepayers are no better or worse off with or without nonregulated business activity.[8] The stand-alone method has been described by the Department to mean that "costs and revenues are allocated appropriately between the utility and non-utility businesses, so that only the utility's financial information is used to set rates. This approach prevents a utility's nonregulated subsidiary activities from impacting the rates charged to ratepayers."[9] The fundamental problem with the Commission's November Order is that it creates asymmetrical treatment in that ratepayers are simultaneously protected from the risks of nonregulated activities and given the benefit of those same activities.

The Commission's November Order asserts that the availability of the ND ITC is created because of Minnesota Power's regulated activities – the creation of the Bison Wind Project, which is a project that was developed to serve Minnesota Power's regulated utility customers – and, therefore, any ND ITCs utilized because of regulated or nonregulated company income must be applied to Minnesota Power's regulated revenue requirement. The November Order, however, fails to account for the undisputed notion that the ND ITC could not be accounted for

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[7] Order at 7.

[8] *In the Matter of the Application of N. States Power Co. d/b/a Xcel Energy for Auth. to Increase Rates for Elec. Serv. in Minn.*, Docket No. E002/GR-05-1428, FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER; ORDER OPENING INVESTIGATION (Sept. 1, 2006); *In the Matter of the Application of N. States Power Co. d/b/a Xcel Energy for Auth. to Increase Rates for Elec. Serv. in Minn.*, Docket No. E002/GR-05-1428, ADMIN. LAW JUDGE'S FINDINGS OF FACT, CONCLUSIONS, AND RECOMMENDATION at Finding 159 (July 6, 2006).

[9] *In the Matter of the Application by Dakota Electric Ass'n for Auth. to Increase Rates for Elec. Serv. in Minn.*, Docket No. E111/GR-14-482, STAFF BRIEFING PAPERS at 26 (Apr. 23, 2015).

the benefit of Minnesota Power because there is no tax appetite to absorb the full $22 million in utilized ND ITCs by Minnesota Power. Rather, $11.3 million of this $22 million in ND ITCs are only available for use because of the income of ALLETE's North Dakota nonregulated companies. Only the North Dakota nonregulated ALLETE companies have taken the risk and created the income necessary to realize those $11.3 million in ND ITCs. As a result, under acceptable standard principles of tax accounting and financial separation of regulated and nonregulated activities, those tax credits must be allowed to be realized by the ALLETE companies that utilized the credits.

The Commission's decision also fails to allow application of a full tax allocation methodology as explained by FERC's accounting principles. A full tax allocation methodology establishes a method upon which to allocate the tax liability shown on the consolidated filing. Final tax expense is typically allocated based upon each member's percentage contribution of taxable income, or a set of principles based upon separate return calculations first, supplemented by an allocation method. Instead, the Commission's November Order discusses the merits of an allocation and then simply states that all credits utilized by the combined state return be allocated to ratepayers. This decision is fundamentally at odds with recent Commission approval of tax allocations by another Minnesota regulated utility between it and its nonregulated affiliates, which tax allocation is precisely the result requested by Minnesota Power regarding the ND ITCs: credits that are utilized only because of the nonregulated company income on a consolidated basis would not be allocated back to the regulated company.[10]

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[10] *In the Matter of a Request by Minn. Energy Res. Corp. (MERC) for Approval of the Tax Allocation Affiliated Interest Agreement between WEC Energy Group, Inc. (WEC) and its Regulated and Non-Regulated Subsidiaries*, Docket No. G011/AI-15-705, ORDER (Oct. 6, 2015); *In the Matter of a Request by Minn. Energy Res. Corp. (MERC) for Approval of the Tax Allocation Affiliated Interest Agreement between WEC Energy Group, Inc. (WEC) and its Regulated and Non-Regulated Subsidiaries*, Docket No. G011/AI-15-705, TAX ALLOCATION AGREEMENT at Article III (July 29, 2015).

C. Risks and the Benefits of the ND ITCs Must be Symmetrical

The tax allocation method utilized by Minnesota Power is similar to FERC's stand-alone policy, which provides that "income tax allowance of a corporate subsidiary should be determined based on the actual or potential income tax obligation of that subsidiary. Thus, the amount of the allowance is not based on the tax obligation of the parent company in the test year in which the consolidated return is filed."[11] The tax expense must be allocated in such a way that the benefits and burdens contributed by each member of the consolidated group are recognized in the allocation.[12] This requirement supports the position of Minnesota Power because it requires the recognition of each members' contributions of benefits (nonregulated company income) to the consolidated/unitary tax return, whereas the Commission had directed the unequal treatment of these benefits.

The overall $22 million in ND ITCs that are projected to be usable over time are available because of the contributions of *both* the regulated and the nonregulated ALLETE companies. Both the regulated and nonregulated businesses must be given the right to realize the benefits that each have contributed. The ND ITCs themselves exist because of the investment Minnesota Power has made in the Bison Wind Project infrastructure. Minnesota Power, however, does not have the North Dakota income to utilize all of these tax credits and it is

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[11] *Inquiry* Regarding *Income Tax Allowances*, FERC Docket No. PL05-5-000, POLICY STATEMENT ON INCOME TAX ALLOWANCES at 6 (May 4, 2005) (citing *City of Charlottesville v. FERC*, 774 F.2d 1205 (D.C. Cir. 1985)).

[12] FERC Docket No. AI93-5-000, ACCOUNTING FOR INCOME TAXES at 13 (Apr. 23, 1993) (emphasis added); *see also See* Treatment *of Income Taxes In Utility Ratemaking: A White Paper Prepared for the Oregon Legislative Assembly* (Feb. 2005), http://www.puc.state.or.us/leg/sb408/white/taxpaper.pdf ("Most states . . . use the traditional 'stand-alone' method for calculating the amount of income taxes to be incorporated into a regulated utility company's rates. This method calculates taxes based on the regulated revenues and operating costs of the utility itself, without regard to the utility's unregulated activities or the operations of its parent and other affiliated companies. The 'stand-alone' calculation is used so that the taxes in utility rates are based on the costs of providing the regulated utility service.").

projected that Minnesota Power should be able to consume about $10.7 million of ND ITCs in its own right.

The remaining $11.3 million value of the ND ITCs, however, is realized only because of the investments made, and profits generated, by the ALLETE companies' nonregulated affiliates (BNI Coal, Ltd.)[13] in North Dakota. Therefore, it is necessary to understand that the *risk* associated with the generation of the income that allows the estimated $11.3 million of the ND ITCs to be realized resides solely with the nonregulated ALLETE companies and their shareholders. In other words, consistent with past practices and prior decisions respecting the separation of regulated and nonregulated business activities, the benefits and burdens associated with this income should remain with the nonregulated ALLETE companies. Both the regulated and nonregulated companies contribute to the benefits and the burdens of the ND ITCs – regulated to their generation and nonregulated to their utilization.

Regulated companies in an affiliated group (as is the case for Minnesota Power in the ALLETE companies) that file a consolidated tax return (or state unitary return) must be treated as filing "separate tax returns". The principle applies to all items of income and expense, including the ND ITCs, and the sources of income that utilize the ND ITCs.[14] The basic theory is that regulated costs should not be affected by the results of nonregulated operations.[15]

Further, if ratepayers are responsible for the costs of the nonregulated action, they are entitled to the benefits thereby associated but, if ratepayers do not bear the costs or are insulated from the nonregulated activities, they are not entitled to the tax benefits associated with the

[13] ALLETE has several nonregulated business affiliates that generate North Dakota taxable income, though most are quite small and BNI is, by far, the largest.

[14] Richard E. Matheny, Taxation of Public Utilities at § 12.05 (2016).

[15] Matthew Bender & Company, Inc., Accounting for Public Utilities at § 7.08 (2004).

costs.[16] Finally, when a nonregulated affiliate's activities are profitable, "the ratepayers have no right to share in those profits."[17] The Commission's November Order has granted ratepayers the right to share in the nonregulated ALLETE companies' profits without requiring they bear any of the risk of the nonregulated ALLETE company operations.

The Commission's Order bestows upon Minnesota Power's customers a benefit they have not earned based on nonregulated income for which they take on no risk. Imposing this allocation imputes to Minnesota Power a benefit it will never actually receive.[18] If the Commission requires that, because of filing a state-mandated unitary tax return, the income of nonregulated ALLETE companies must be used to the benefit of Minnesota Power's customers, then the Commission must also be willing to assign to the regulated business and its customers losses or other burdens of these nonregulated affiliates, when they occur. But this is very inconsistent with the Minnesota Supreme Court's holding regarding nonregulated company good will in *Minnegasco*.

By deciding that the value of the ND ITCs that are utilized <u>exclusively</u> because of the nonregulated affiliate income must be given to Minnesota Power's customers through application to the revenue requirement, the Commission has blurred the line of profits and losses of the regulated and nonregulated businesses. As stated by Commission Staff in Docket No. E111/GR-14-482:

> rate-regulated utilities normally calculate their required net operating income and resulting test-year revenue deficiency on a stand-alone basis. . . . This approach prevents a utility's nonregulated subsidiary activities from impacting the rates charged to ratepayers. . . . [T]he Department emphasized that regulated electric rates should be based only on the revenues and expenses necessary to provide safe

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[16] Matthew Bender & Company, Inc., Accounting for Public Utilities at § 17.04 (2004).

[17] Matthew Bender & Company, Inc., Accounting for Public Utilities at § 17.04 (2004).

[18] *Minnegasco v. Minn. Pub. Utils. Comm'n*, 549 N.W.2d 904, 909 (Minn. 1996).

and reliable service. Regulated electric rates should not be based on revenues and expenses (net income) associated with a nonregulated subsidiary.[19]

Consistent with this, the separation advocated for by Minnesota Power in this proceeding is necessary when fixing a utility's rates "[o]therwise the profits or losses . . . of the unregulated business would be assigned to regulated business . . . ."[20] The Commission, itself, has confirmed that "[a]ny sharing of benefits is inevitably accompanied by the sharing of risks," which is the result of the Commission's November Order.[21] If the Commission has concluded that ratepayers should be the sole beneficiary of nonregulated ALLETE companies' income, then ratepayers should also bear at least some of the risk associated with this income in the future.

D. The Order Unconstitutionally Confiscates ALLETE's Tax Benefits.

Even if the Commission concludes that its Order does not violate the principles of financial separation, the effect of the ND ITC Order, nonetheless, is to deprive the ALLETE companies of approximately $11.3 million, resulting in an impermissible confiscation, or taking, from ALLETE shareholders. It is well settled that the imposition of confiscatory rate regulation is a taking of property in violation of the due process clause of both the federal and state constitutions.[22] "Rates which are not sufficient to yield a reasonable return on the value of the property used, at the time it is being used to render the service, are unjust, unreasonable, and confiscatory, and their enforcement deprives the public utility company of its property in

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[19] *In the* Matter *of the Application by Dakota Electric Ass'n for Auth. to Increase Rates for Elec. Serv. in Minn.*, Docket No, E111/GR-14-482, STAFF BRIEFING PAPERS at 26 (Apr. 23, 2015) (emphasis added).

[20] Panhandle *Eastern Pipeline Co. v. Federal Power Comm'n*, 324 U.S. 635 (1945).

[21] *In the* Matter *of the Application of N. States Power Co. d/b/a Xcel Energy for Auth. to Increase Rates for Elec. Serv. in Minn.*, Docket No. E002/GR-05-14-28, FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER; ORDER OPENING INVESTIGATION at 23 (Sept. 1, 2006).

[22] *See* Hibbing *Taconite Co. v. Minn. Pub. Serv. Comm'n*, 302 N.W.2d 5, 10 (Dec. 12, 1980) (citing *Bluefield Waterworks and Improvement Co. v. Pub. Serv. Comm'n*, 262 U.S. 679 (1923)).

violation of the Fourteenth Amendment."[23] "The guiding principle has been that the Constitution protects utilities from being limited to a charge for their property serving the public which is so 'unjust' as to be confiscatory."[24] "If the rate does not afford sufficient compensation, the State has taken the use of utility property without paying just compensation and so violated the Fifth and Fourteenth Amendments."[25]

Here, the nonregulated ALLETE companies, primarily BNI, are expected to generate the taxable North Dakota income needed to utilize the $11.3 million of ND ITCs. The Company's customers have no financial interest and take no operational risk for BNI. Rather, all risk associated with the operation of the ALLETE affiliates is borne by the ALLETE shareholders. The ND ITC tax benefit belongs to those that pay for the acquisition or creation of the unregulated assets that generate the tax benefit. Here, that benefit is the generation of the income of the ALLETE companies necessary to utilize the $11.3 million of ND ITCs. The ALLETE shareholders, wholly, pay for the creation of the unregulated assets that generate the income of the ALLETE companies, and sufficient compensation for that support is not afforded when the ND ITCs are diverted to customers who have no interest in those assets. By requiring the whole value of the ND ITCs utilized by the nonregulated ALLETE companies' income to be applied to the Minnesota Power revenue requirement, income that the ratepayers do not pay for, the Commission's November Order effectuates a taking of the nonregulated assets of shareholders.

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[23] Bluefield, 262 U.S. at 690.

[24] Duquesne *Light Co. v. Barasch*, 488 U.S. 299, 307 (1989).

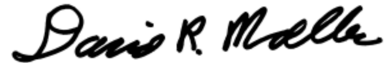
[25] *Id.* at 308.

III. CONCLUSION

For the reasons set forth above, Minnesota Power respectfully requests that the Commission reconsider its November 30, 2016 Order. Specifically, Minnesota Power requests that the Commission reconsider its allocation of the ND ITCs exclusively and wholly to the regulated ALLETE affiliate's revenue requirement.

Dated: December 20, 2016

Respectfully submitted,



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IN THE MATTER OF MINNESOTA POWER'S RENEWABLE RESOURCES RIDER AND 2015 RENEWABLE FACTOR

MPUC DOCKET NO. E015/M-14-962

CERTIFICATE OF SERVICE

Jill N. Yeaman certifies that on the 20th day of December, 2016, she filed a true and correct copy of **MINNESOTA POWER'S PETITION FOR RECONSIDERATION** by posting the same on www.edockets.state.mn.us. Said document is also served via U.S. Mail or email as designated on the attached Service List on file with the Minnesota Public Utilities Commission in the above-referenced docket.

*/s/ Jill N. Yeaman*___________________________
Jill N. Yeaman

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