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May 31, 2024

VIA ELECTRONIC FILING

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

Re: In the Matter of a Commission Investigation into Gas Utility Resource

Planning

Docket Nos. G002, G008, G011/CI-23-117

Straw Proposal of Minnesota Energy Resources Corporation

Dear Mr. Seuffert:

On April 29, 2024, the Minnesota Public Utilities Commission ("Commission") issued a Notice of Comment Period requesting that straw proposals for Natural Gas Integrated Resources Planning ("IRP") be filed in the above-referenced docket, and on May 7, 2024, the Commission issued a Notice of Extended Comment Period ("May 7, 2024 Notice") extending the deadline for the straw proposals from May 17, 2024 to May 31, 2024. Additionally, in the May 3, 2024 Gas Roundtable meeting facilitated by the Great Plains Institute ("GPI"), the following straw proposal guidance was developed by stakeholders:

- 1. Utilities will be the parties that submit the straw proposals.
- 2. Using the Commission's Order Establishing Framework for Natural Gas IRP issued on March 27, 2024 (the "March 27, 2024 Order") in the above-referenced docket as a guide, straw proposals should identify remaining questions that the utilities need answered for the Commission to issue filing requirements and propose answers to those questions.
- 3. Straw proposals should include a discussion of how equity will be addressed and/or incorporated into the IRP process based upon Topic Open for Comment No. 5 of the Commission's May 7, 2024 Notice of Extended Comment Period.

- 4. Subject matter that has already been ordered upon in the Commission's March 27, 2024 Order does not need to be repeated in the straw proposals.
- 5. Straw proposals will not include a description of how Gas IRP information will be developed.

Minnesota Energy Resources Corporation ("MERC" or the "Company") appreciates the opportunity to submit this straw proposal in response to the Commission's May 7, 2024 Notice. Over the past 14 months, MERC and interested stakeholders have engaged in extensive discussions regarding the topic of Gas IRPs in the State of Minnesota, along with development of an initial framework for Gas IRPs. MERC appreciates all of the collaboration efforts thus far, and also thanks GPI for facilitating the stakeholder collaboration process.

Based on the guidance developed by stakeholders at the May 3, 2024 Gas Roundtable meeting, MERC identified the remaining questions discussed below, to which the Company seeks guidance, answers or filing requirements from the Commission. Additionally, the Company provides a discussion of how equity will be addressed and/or incorporated into the IRP process.

Definitions of Terms used in Order Points

While the Commission has provided initial direction on the Gas IRP framework in the March 27, 2024 Order, MERC believes that it would be helpful for the Commission to provide definitions of the following terms that are used in the March 27, 2024 Order and, ultimately, will be used for the development of Gas IRPs. MERC proposes the following definitions:

<u>Near-term</u>¹: Five years. Planning for capital investments over a time horizon beyond five years is preliminary and sufficient detail on costs, benefits and other aspects of the project are not typically available that far in advance. Attempting to include projects beyond a five-year time horizon would not provide meaningful insight with which the Commission could make decisions.

<u>Infrastructure investments</u>, <u>Infrastructure costs</u>²: Capital cost(s) the utility would incur to complete the investment. For example, if a capacity expansion project is

¹ March 27, 2024 Order; Order Point 28: Resources approved through the integrated resource planning process, within the defined, <u>near-term</u> action period, should be considered conditionally approved for acquisition or procurement. (Emphasis added)

² March 27, 2024 Order,

Order Point 3: Integrated resource planning for natural gas utilities includes analysis and
evaluation of the appropriate resource mix, including supply-side and demand-side resources to
serve customer end-use energy needs, and consideration of new <u>infrastructure investments</u>
above a defined threshold necessary to meet existing or forecasted gas demand needs.
<u>Infrastructure investments</u> for routine maintenance, safety, public works accommodation,

needed, and it required a CIAC to an Interstate Pipeline, as well as supporting utility distribution system upgrades, all of these costs together would be considered. This definition would exclude costs related to routine maintenance, public works accommodation, integrity, reliability, and safety, which are typically considered Gas Utility Infrastructure Cost (GUIC) eligible projects.

<u>Capacity Expansion Project, Resource Expansion, or New Resources³:</u> Individual projects, or a set of inter-related facilities, needed to meet a specified capacity need due to growth by existing or new customers and facilities. Excludes projects related to routine maintenance, public works accommodation, integrity, reliability, and safety, which are typically considered GUIC eligible projects.

<u>Defined threshold, Investment threshold</u>⁴: Order Point 54 of the March 27, 2024 Order states that for initial utility resource plans, utilities shall identify two to three significant upcoming capacity expansion projects in each [Gas IRP] for a full alternatives evaluation. Based on Order Point 54, rather than select a specific dollar threshold at this time, MERC will provide two to three expansion projects, provided there are at least that number of such projects planned at that time, including alternative analyses in its initial Gas IRP filed with the Commission.

After conducting that initial Gas IRP, MERC will have the knowledge and ability to recommend to the Commission an appropriate threshold for future MERC Gas IRP filings. MERC will provide the recommendation on the threshold amount in its initial Gas IRP.

• Order Point 51: Utilities shall incorporate infrastructure costs related to <u>resource expansion</u> or <u>new resources</u> above an investment threshold to be established at a later date into the resource analysis and selection process.

- Order Point 3: Integrated resource planning for natural gas utilities includes analysis and
 evaluation of the appropriate resource mix, including supply-side and demand-side resources to
 serve customer end-use energy needs, and consideration of new infrastructure investments
 above a <u>defined threshold</u> necessary to meet existing or forecasted gas demand needs...
- Order Point 51: Utilities shall incorporate infrastructure costs related to resource expansion or new resources above an <u>investment threshold</u> to be established at a later date into the resource analysis and selection process. (Emphasis added)

integrity, and reliability are not part of the integrated resource planning process or analysis, and existing proceedings covering procurement and cost recovery of natural gas supply, transportation, and storage should continue independently from this proceeding.

[•] Order Point 51: Utilities shall incorporate <u>infrastructure costs</u> related to resource expansion or new resources above an investment threshold to be established at a later date into the resource analysis and selection process. (Emphasis added)

³ March 27, 2024 Order,

Order Point 54: For initial utility resource plans, utilities shall identify two to three significant upcoming <u>capacity expansion projects</u> in each utility resource plan for a full alternatives evaluation.

⁴ March 27, 2024 Order,

Given the composition of its service territory, MERC does not routinely complete expansion projects and therefore has limited relevant experience to draw from. If MERC is required to propose a dollar threshold prior to its initial Gas IRP filing, there is a significant risk that the threshold would prematurely be set too high, and no capacity expansions would qualify for an Expansion Alternative Analyses. Conversely, it would not be useful to set the threshold prematurely low, as that may cause an overabundance of capacity expansions to qualify for Expansion Alternative Analyses, thereby causing administrative burden of a multitude of analyses.

Correction of Order Point

MERC believes Order Point 36 should be modified, as shown in redline below:

Order Point 36: A utility shall include in its resource plan filing a nontechnical summary, not exceeding 25 pages in length and describing the utility's resource needs, the resource plan created by the utility to meet those needs, the process and analytical techniques used to create the plan, activities required over the next five years to implement the plan, and the likely effect of plan implementation on electric rates and bills.

Deferred Accounting for Cost Recovery

Lastly, the Company believes that it would be prudent for the Commission's order to include a path for recovery of the costs the gas utilities will incur to comply with the Commission's March 27, 2024 Order. This would include the costs to develop and implement a process to conduct and report the Gas IRPs and, the recovery of intervenor compensation requests.⁵

Further, Order Point 27, part D) of the March 27, 2024 Order requires that Gas IRPs be implemented after approval of the state regulatory authority. And Order Point 28 of the March 27, 2024 Order states that "resources approved through the integrated resource planning process, within the defined, near-term action period, should be considered conditionally approved for acquisition or procurement", and further defines "Conditional approval" as "the type of resource, size of the resource, and timing of acquisition or procurement of that resource is approved. Conditional approval does not constitute a finding of prudency in the procurement or acquisition of resources approved through the integrated resource planning process." Yet, if a future Gas IRP filed by the Company and approved by the Commission contained a significant expansion project, it would be imprudent for the Company to be required to implement, or start construction on a significant expansion project without first receiving Commission approved cost recovery.

⁵ See May 6, 2024 filing made by Citizens Utility Board of Minnesota in the above-referenced docket requesting intervenor compensation of \$41,358.56.

The Company also recommends that the Commission allow the utilities deferred accounting of the Gas IRP costs. MERC requests that the Commission recognize this IRP process as unique, will require rate-making flexibility and will require the Minnesota gas utilities to dedicate significant resources to this effort.

Deferred accounting is a remedy used primarily to permit a utility the opportunity to seek recovery of costs in a subsequent rate case. Traditionally, deferred accounting has been reserved for costs that are unusual, unforeseeable, and large enough to have a significant impact on the utility's financial condition. The Company believes that the Commission's criteria for granting deferred accounting in this situation of Gas IRPs are being met, which are that costs be: 1) related to utility operations for which ratepayers have incurred costs or received benefits; 2) significant in amount; 3) unforeseen, unusual, or extraordinary; and 4) subject to review for reasonableness and prudence.

MERC appreciates that the use of deferred accounting should be the exception to the normal ratemaking processes, consistent with Commission Staff's explanation of the purposes of deferred accounting:

The intent of the deferral is not to match costs with benefits, but to preserve the possibility for the utility to recover costs in a future rate case that have been incurred outside the test year used to establish rates. Because the use of deferred accounting for such a purpose is an exception to normal utility ratemaking concepts and general business accounting principles, it should be used with caution.⁶

The Commission has established that deferred accounting be granted for good cause shown. In addition, the Commission has allowed deferred accounting in cases where companies would otherwise be at risk of not recovering the costs of programs they are required to administer to advance important public policy goals. The proposed deferral here clearly meets these criteria. MERC will incur substantial expenses as a result of the implementing a Gas IRP. Because these costs are non-routine, substantial in size, and not representative of normal expenditures and consequently, could not have been foreseen an included in current rates, and thus deferral is appropriate.

The past 14 months of discussion and information sharing on the topic of Gas IRP has shone a spotlight on the fact that the Gas GRP process will add substantial regulatory and operational costs that will ultimately be borne by customers. Gas utilities will require significant additional resources, such as additional employees, the assistance of

⁶ In the Matter of Deferred Accounting Treatment of Costs Related to the 2008 Flood, Docket No. E,G001/M-08-728, STAFF BRIEFING PAPERS at 2-3 (Feb. 26, 2009).

⁷ Minn. R. 7825.0300, subp. 4.

⁸ See In the Matter of Peoples Nat. Gas Co.'s Request to Establish a Tariff for Repairing and Replacing Farm Tap Lines, Docket No. G011/M-91-989, ORDER PERMITTING COMPANY TO CONTINUE DEFERRED ACCOUNTING at 3 (Feb. 17, 1998).

third party consultants, additional software systems and training, in order to be able to develop and file a Gas IRP. Additionally, adhering to Order Points⁹ contained within the March 27, 2024 Order will cause the Company to incur additional costs.

These costs are unusual, extraordinary or unforeseen items that are not being recovered in current rates and are necessary to implement the Gas IRP. While MERC knows that the costs will be significant, it cannot predict with certainty what the actual overall costs of the Gas IPR will be since it is a new, novel program in Minnesota. Since the Company was not aware of these costs in MERC's last rate case, these costs could not have been foreseen or addressed in that case.

Ultimately, these costs will be subject to a prudence review at the time MERC seeks their recovery, in a future rate proceeding, just like recovery of any other costs for which a utility requests recovery from customers. 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.¹⁰

Therefore the Company recommends the following decision option:

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

Equity

MERC believes that equity and the impact on low-income and vulnerable customers should be part of the establishment of any natural gas IRP framework. As part of the Gas IRP process, the Utilities and the Commission will need to ensure that disadvantaged communities have equitable access to information; this can come through the form of community outreach and customer communications. Additionally, feedback can be obtained from public meetings that are required to be held per Order Point 25 of the March 27, 2024 Order. MERC can help provide the Commission input on locations and times for public meetings that are in areas of the Company's service

• Order Point 22, part b): Provide individual written notice of the resource plan to all its Minnesota customers through a bill insert.

Order Point 22, part d): Develop an advertising plan for its Minnesota service territory.
 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,G001/M-08-728, ORDER AUTHORIZING DEFERRED ACCOUNTING TREATMENT SUBJECT TO CONDITIONS at 2 (Apr. 23, 2009)

⁹ March 27, 2024 Order,

[•] Order Point 22, part c): Provide written notice to the governing bodies of all municipalities, counties, local governing bodies, and Tribal nations within its Minnesota service territory.

territory that could potentially target low-income (i.e. LIHEAP) customers and/or Gas Affordability Program ("GAP") participants, or that is comprised of Tribal Land.

Equity via the Gas IRP process can also mean enhanced access to job opportunities in utility industry career areas that could become available due to implementing Gas IRPs. MERC recently filed a 2023 Diversity Report¹¹ detailing efforts to increase diversity in the workforce, along with the various organizations that routinely receive copies of MERC job postings.

Lastly, Order Point 56 parts a) through part c) from the March 27, 2024 Order states that the Commission delegates authority to the Executive Secretary to begin a stakeholder process, followed by a notice of comment period in Docket No. G-999/CI-21-565, to consider changes to rates needed to maintain affordable and equitable utility service. MERC believes that the topic of equity as it relates to utility programs, services and rates would be addressed by the actions of the Executive Secretary in Order Point 56, and not within the context of the Gas IRP itself.

Timing of Initial Gas IRP Filing

While the Company, along with the other gas utilities and interested stakeholders, and the Commission, have put in significant efforts over the past 14 months to build an initial framework for Gas IRP, there still remains many tasks and activities for the Company to conduct in order to file its initial Gas IRP. As stated above, the gas utilities will require significant additional resources, such as additional employees, the assistance of third party consultants, additional software systems and training in order to be able to develop and file a Gas IRP, all of which require time to acquire and develop. Based on what is known today, MERC believes that the earliest point that the Company would be able to file its initial Gas IRP with the Commission is late 2026.

Conclusion

MERC appreciates the opportunity to provide this information and to propose questions and topics to facilitate further clarity to the Gas IRP process. The Company looks forward to participating in future Gas Roundtable meetings facilitated by GPI and continuing to work through the creation of a framework and process for Gas IRPs in the State of Minnesota.

DATED: May 31, 2024 Respectfully submitted,

Richard F. Stasik

Director- State Regulatory Affairs

¹¹ See Docket No. E,G-999/PR-24-101, filed March 15, 2024.

cc: Service List

CERTIFICATE OF SERVICE

I, Colleen T. Sipiorski, hereby certify that on the 31st day of May, 2024, on behalf of Minnesota Energy Resources Corporation (MERC), I electronically filed a true and correct copy of the enclosed Proposal Filing of MERC on www.edockets.state.mn.us. Said documents were also served via U.S. mail and electronic service as designated on the attached service list.

Dated this 31st day of May, 2024.

/s/ Colleen T. Sipiorski
Colleen T. Sipiorski

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Frank	Kohlasch	frank.kohlasch@state.mn.u s	MN Pollution Control Agency	520 Lafayette Rd N. St. Paul, MN 55155	Electronic Service	No	OFF_SL_23-117_Official List
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Robert	Lems	administration@dmt- cgs.com	DMT Clear Gas Solutions	19125 SW 125th Ct Tualatin, OR 97062	Electronic Service	No	OFF_SL_23-117_Official List
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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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Linda	Martinez	Imartinez@auri.org	Agricultural Utilization Research Institute	N/A	Electronic Service	No	OFF_SL_23-117_Official List
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Daryl	Maxwell	dmaxwell@hydro.mb.ca	Manitoba Hydro	360 Portage Ave FL 16 PO Box 815, Station M Winnipeg, MB R3C 2P4	Electronic Service tain	No	OFF_SL_23-117_Official List
Taylor	McNair	taylor@gridlab.org		668 Capp Street San Francisco, CA 94110	Electronic Service	No	OFF_SL_23-117_Official List
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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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Evan	Mulholland	emulholland@mncenter.org	Minnesota Center for Environmental Advocacy	1919 University Ave W Ste 515 Saint Paul, MN 55101	Electronic Service	No	OFF_SL_23-117_Official List
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David	Niles	david.niles@avantenergy.c om	Minnesota Municipal Power Agency	220 South Sixth Street Suite 1300 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_23-117_Official List
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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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Greg	Palmer	gpalmer@greatermngas.co m	Greater Minnesota Gas, Inc. & Greater MN Transmission, LLC	1900 Cardinal Ln PO Box 798 Faribault, MN 55021	Electronic Service	No	OFF_SL_23-117_Official List
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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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Greg	Pruszinske	gpruszinske@ci.becker.mn. us	City of Becker	PO Box 250 12060 Sherburne Ave Becker, MN 55308	Electronic Service	No	OFF_SL_23-117_Official List
Generic Notice	Residential Utilities Division	residential.utilities@ag.stat e.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012131	Electronic Service	Yes	OFF_SL_23-117_Official List
Kevin	Reuther	kreuther@mncenter.org	MN Center for Environmental Advocacy	26 E Exchange St, Ste 206 St. Paul, MN 551011667	Electronic Service	No	OFF_SL_23-117_Official List
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Christine	Schwartz	Regulatory.records@xcele nergy.com	Xcel Energy	414 Nicollet Mall FL 7 Minneapolis, MN 554011993	Electronic Service	No	OFF_SL_23-117_Official List

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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Eric	Swanson	eswanson@winthrop.com	Winthrop & Weinstine	225 S 6th St Ste 3500 Capella Tower Minneapolis, MN 554024629	Electronic Service	No	OFF_SL_23-117_Official List
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Julie	Voeck	julie.voeck@nee.com	NextEra Energy Resources, LLC	700 Universe Blvd Juno Beach, FL 33408	Electronic Service	No	OFF_SL_23-117_Official List
Sam	Wade	sam@rngcoalition.com	Coalition for Renewable Natural Gas	1017 L Street #513 Sacramento, CA 95814	Electronic Service	No	OFF_SL_23-117_Official List
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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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Laurie	Williams	laurie.williams@sierraclub. org	Sierra Club	Environmental Law Program 1536 Wynkoop St Ste Denver, CO 80202	Electronic Service 200	No	OFF_SL_23-117_Official List
Joseph	Windler	jwindler@winthrop.com	Winthrop & Weinstine	225 South Sixth Street, Suite 3500 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_23-117_Official List
James	Worlobah	james.worlobah@state.mn. us	Public Utilities Commission	121 7th Place E, Suite 350 St. Paul, MN 55101	Electronic Service	No	OFF_SL_23-117_Official List
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