

BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

LeRoy Koppendrayer  
David C. Boyd  
Thomas Pugh  
Phyllis A. Reha

Chair  
Commissioner  
Commissioner  
Commissioner

In the Matter of the Review of the 2006 Annual  
Automatic Adjustment of Charges for All  
Electric and Gas Utilities

ISSUE DATE: February 6, 2008

DOCKET NO. E,G-999/AA-06-1208

In the Matter of Requests for Approval of  
Changes in Demand Entitlements by

CenterPoint Energy Resources, Inc.

DOCKET NO. G-008/M-07-561

Northern States Power Company d/b/a Xcel  
Energy

DOCKET NO. G-002/M-07-1395

Interstate Power and Light Company

DOCKET NO. G-001/M-07-1397

Greater Minnesota Gas, Inc.

DOCKET NO. G-022/M-07-1398

Great Plains Natural Gas Company

DOCKET NO. G-004/M-07-1401

Minnesota Energy Resources  
Corporation – NMU

DOCKET NO. G-007/M-07-1402

Minnesota Energy Resources Corporation -  
PNG, Viking Transmission System

DOCKET NO. G-011/M-07-1403

Minnesota Energy Resources Corporation -  
PNG, Great Lakes Transmission System

DOCKET NO. G-011/M-07-1404

Minnesota Energy Resources Corporation -  
PNG, Northern Natural Transmission System

DOCKET NO. G-011/M-07-1405

ORDER ACTING ON CERTAIN GAS  
UTILITIES' ANNUAL REPORTS AND  
TRUE-UP PROPOSALS, DEFERRING  
ACTION ON OTHERS, AND REQUIRING  
SUPPLEMENTAL FILINGS IN RELATED  
DOCKETS

## PROCEDURAL HISTORY

### **I. Introduction**

Under Minn. Stat. § 216B.16, subd. 7 and Minn. Rules 7825.2390 through 7825.2920, rate-regulated gas and electric utilities may adjust their rates between general rate cases to reflect fluctuations in the prices they pay for gas or electricity purchased for delivery to ratepayers, or for fuel purchased to generate electricity for ratepayers. These adjustments are called automatic adjustments, since they normally take effect without prior Commission approval.

The rules require utilities to make detailed filings supporting each automatic adjustment. They also require utilities to make comprehensive annual filings reporting on all automatic adjustments made during the twelve-month period between July 1 of the previous year and June 30 of the reporting year.

At its meeting of November 29, 2007, the Commission took up the annual reports filed by all rate-regulated gas utilities for the 2005-2006 reporting year, deferring consideration of the electric utilities' annual reports to a later date.

### **II. The Parties**

The natural gas utilities listed below were required to file, and did file, annual automatic adjustment reports and annual true-up filings for the 2005-2006 reporting year:

- Great Plains Natural Gas Company
- Greater Minnesota Gas, Inc.
- Interstate Power and Light Company – Gas Utility
- Aquila Networks – PNG, a division of Aquila, Inc.<sup>1</sup>
- Aquila Networks – NMU, a division of Aquila, Inc.<sup>2</sup>
- CenterPoint Energy, a division of CenterPoint Energy Resources Corp.
- Northern States Power Company d/b/a Xcel Energy – Gas Utility

The Department of Commerce (the Department) examined the companies' filings in detail and filed both company-specific and broad-based policy comments and recommendations. Several companies revised or supplemented their filings based on the Department's comments, and the Department revised and supplemented its recommendations based on the companies' supplemental filings. There were no contested issues by the time the filings came before the Commission.

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<sup>1</sup> Aquila Networks – PNG has been acquired by Minnesota Energy Resources Corporation and is now known as Minnesota Energy Resources Corporation – PNG.

<sup>2</sup> Aquila Networks – NMU has been acquired by Minnesota Energy Resources Corporation and is now known as Minnesota Energy Resources Corporation – NMU.

## FINDINGS AND CONCLUSIONS

### **I. The Filing Requirements**

The automatic adjustment rules require that each annual report include at least the information set forth below:

#### ***Minn. Rules 7825.2800***

- The utility's procurement policies
- A summary of actions taken to minimize costs, including conservation actions

#### ***Minn. Rules 7825.2810***

- Detailed information on all automatic adjustments made during each month of the reporting year for each customer class
- Total cost of gas delivered to customers during the reporting year
- Total revenues collected from customers for energy delivered
- Detailed information on all billing adjustments, supplier refunds, and any refunds credited to customers
- A list of all Purchased Gas Adjustment rule variances requested or in effect during the reporting year, together with an explanation of why they were necessary
- A list of changes in contract demand which occurred during the reporting year and the reasons for those changes
- Disclosure of the levels of customer-owned gas volumes delivered through the utility's distribution system under retail transportation tariffs during the reporting year
- An explanation of deviations between gas cost recovery and actual gas costs during the reporting year

#### ***Minn. Rules 7825.2820***

- An independent auditor's report evaluating the utility's accounting for automatic adjustments for the reporting year

#### ***Minn. Rules 7825.2830***

- A brief statement of the utility's opinion on the impact of market forces on gas costs for the coming year

#### ***Minn. Rules 7825.2700, subp. 7 and 7825.2910, subp. 4***

- A plan to true-up, over the course of the next twelve months, discrepancies between gas costs actually incurred for each customer class and revenues collected from each customer class.

## **II. Commission Action**

### **A. Annual Automatic Adjustment Reports and True-up Proposals**

The Commission will accept and approve the annual automatic adjustment reports and true-up proposals of all gas utilities except CenterPoint Energy; the Commission will defer action on CenterPoint's filing until accounting issues raised in its last filing, which affect underlying calculations in this filing, are resolved in an ongoing independent audit.

The Commission concurs with the Department that the approved filings demonstrate substantive compliance with the automatic adjustment statute, the automatic adjustment rules, and related Commission Orders. These related Orders include the July 19, 2006 Order requiring natural gas utilities to file reports on potential entitlements to distribution from a \$72,000,000 settlement fund established in a class action claiming price manipulation in the prices of natural gas futures and options contracts.<sup>3</sup>

The Commission will accept and approve these utilities' filings, approve their true-up proposals, and accept and adopt the utility-specific reporting requirements and conditions recommended by the Department.

### **B. Inter-Class Allocation of Demand Costs and Contract Storage Costs**

In the past, Minnesota gas utilities and regulators have generally treated Producer Demand and Storage costs as incurred for the benefit of firm customers and therefore properly allocated to and recovered from firm-service customers' rates. As the natural gas marketplace has become more complex, however, gas purchasing practices have changed, and it now appears that, at least in some cases, utilities are incurring Producer Demand and Storage costs not just to ensure reliable supplies for their firm service customers, but also to round out their supply portfolios and to cushion the price volatility associated with serving interruptible customers.

The Department therefore asked the natural gas utilities to provide detailed information about how they used contract demand and gas storage services, and how they allocated the cost of these services between firm and interruptible customer classes. From this information the Department concluded that individual utilities' situations and practices varied widely and that any change in allocation practices should be utility-specific. The Department suggested the Commission use the annual demand entitlement filings, which examine each utility's individual supply needs and gas purchasing practices, to explore the allocation issue.

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<sup>3</sup> In the *Matter of the Review of the 2005 Annual Automatic Adjustment of Charges for All Electric and Gas Utilities*, Docket No. E,G-999/AA-05-1403, ORDER REQUIRING ADDITIONAL INFORMATION IN 2006 ANNUAL AUTOMATIC ADJUSTMENT REPORTS AND REQUESTING COMMENTS (July 19, 2006).

The Commission concurs with the Department and will require each gas utility to make a supplementary filing in its demand entitlement docket(s) addressing these cost allocation issues. Each utility's filing must

- (a) explain the factual and analytical basis for its current allocation of producer demand and storage costs between customer classes;
- (b) demonstrate the rate impact on all customer classes of current allocation practices;
- (c) demonstrate the rate impact on all customer classes of classifying producer demand and storage costs as commodity costs, which are allocated to both firm and interruptible customer classes; and
- (d) explain the factual and analytical basis for any plan the utility wished to propose or explore that would partially reallocate demand and storage costs;
- (e) demonstrate the rate impact on all customer classes of any plan filed under item (d).

Addressing these issues in the demand entitlement dockets will permit the fact-specific analysis required to ensure that each utility's cost allocations are empirically sound and reflect its actual gas purchasing practices.

### **III. Future Automatic Adjustment Filings and Proceedings**

In compliance with its responsibilities under the Data Practices Act<sup>4</sup> and in accordance with its commitment to open processes, the Commission will again remind and require all gas utilities to supply specific justification for each item of information for which they claim trade secret status in future filings. Companies should take care to limit the designation "trade secret" to words, numbers, or phrases that qualify for protection under the Act and avoid marking related or surrounding material "trade secret."

Finally, the Commission appreciates the Department's thorough, comprehensive, and invaluable report on the annual automatic adjustment filings and asks the agency to continue providing the same kinds of information in next year's report.

The Commission would also ask the Department to continue its ongoing investigation into utility revenues from pipeline capacity releases and corresponding refunds to customers. Similarly, the

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<sup>4</sup> Minn. Stat. §§ 13.01 *et seq.*; see also the Commission's Revised Procedures for Handling Trade Secret and Privileged Data, September 1, 1999.

Commission would request that next year's report again include a comparative evaluation and report on gas utilities' financial and physical hedging activities. These activities are relatively new devices for stabilizing and controlling gas costs, and informed regulatory oversight is critical.

Action on individual gas utilities' filings and true-up proposals is set forth in the ordering paragraphs.

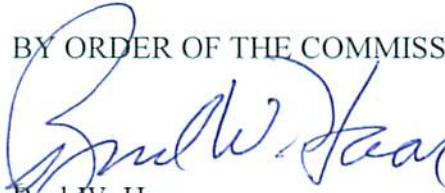
### **ORDER**

1. The Commission hereby accepts the fiscal year 2006 annual automatic adjustment reports as filed, revised, and supplemented by all gas utilities except CenterPoint Energy. The Commission finds that the approved filings comply with Minn. Stat. § 216B.16, subd. 7; with Minn. Rules 7825.2390 through 7825.2920; and with related Commission Orders, including the July 19, 2006 Order requiring reports on potential entitlements under a class action challenging alleged manipulation of the prices of natural gas futures and options contracts between June 1, 1999 and December 31, 2002.
2. All gas utilities shall provide a specific justification for each piece of information for which the designation of trade secret is claimed in future annual reports and true-up filings. Companies shall limit the designation "trade secret" to words, numbers, or phrases that are actually trade secret and shall not designate entire paragraphs or pages which contain the trade secret words, numbers, or phrases.
3. The Department of Commerce is asked to include the same Commission-requested information in its 2006 Report as it included in this Report.
4. The Department of Commerce is asked to continue its investigation into utility revenues from pipeline capacity releases and corresponding refunds to customers.
5. The Department of Commerce is asked to include in next year's report a comparative evaluation and report on the natural gas utilities' financial and physical hedging activities.
6. Within 30 days of the date of this Order, all natural gas utilities shall make supplemental filings in their pending, annual demand entitlements dockets, addressing the issue of the inter-class allocation of Producer Demand and Storage Costs. These filings shall
  - (a) explain the factual and analytical basis for the utility's current allocation of producer demand and storage costs between customer classes;
  - (b) demonstrate the rate impact on all customer classes of the utility's current allocation practices;

- (c) demonstrate the rate impact on all customer classes of classifying producer demand and storage costs as commodity costs
  - (d) explain the factual and analytical basis for any plan the utility wished to propose or explore that would partially reallocate demand and storage costs;
  - (e) demonstrate the rate impact on all customer classes of any plan filed under item (d).
7. The Commission defers action on the annual automatic adjustment report and true-up proposal of CenterPoint Energy pending resolution of accounting issues being examined in an independent audit.
  8. The Commission hereby accepts the true-up proposal filed by Greater Minnesota Gas, Inc. in docket G-022/AA-06-1224 and authorizes the company to implement its true-up, as shown in Attachment G5 of the Department's April 16, 2007 review.
  9. The Commission hereby accepts the true-up proposal filed by Great Plains Natural Gas Company for its North District and South District in docket G-004/AA-06-1314 and authorizes the company to implement its true-up, as shown in Attachment G6 of the Department's April 16, 2007 review.
  10. The Commission hereby accepts the true-up proposal filed by Interstate Power and Light Company in docket G-001/AA-06-1270 and authorizes the company to implement its true-up, as shown in Attachment G7 of the Department's April 16, 2007 review.
  11. The Commission hereby accepts the true-up proposal filed by Aquila Networks – NMU in docket G-007/AA-06-1267 and authorizes the company to implement its true-up, as shown in Attachment G9 of the Department's April 16, 2007 review.
  12. The Commission hereby accepts the true-up proposal filed by Aquila Networks – PNG in docket G-011/AA-06-1266 for the Northern, Great Lakes, and Viking parts of its system and authorizes the company to implement its true-up, as shown in Attachment G8 of the Department's April 16, 2007 review.
  13. The Commission hereby accepts the true-up proposal filed by Xcel Energy in docket G-002/AA-06-1268 and authorizes the company to implement its true-up, as shown in Attachment G11(A) of the Department's April 16, 2007 review.
  14. Xcel Energy shall include in future true-up reports detailed explanations of its hedging activities, including but not necessarily limited to, all applicable fees, gains or losses on commodity and net gains or losses on hedging.

15. The reporting requirements regarding allocation pricing methodology for agency services first imposed on Xcel Energy in dockets E,G-999/AA-01-838 and G-002/AA-01-1360 are hereby terminated.
16. This Order shall become effective immediately.

BY ORDER OF THE COMMISSION



Burl W. Haar  
Executive Secretary



(S E A L)

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STATE OF MINNESOTA)  
  )SS  
COUNTY OF RAMSEY )

AFFIDAVIT OF SERVICE

I, Margie DeLaHunt, being first duly sworn, deposes and says:

That on the 6th day of February, 2008 she served the attached

ORDER ACTING ON CERTAIN GAS UTILITIES' ANNUAL REPORTS AND TRUE-UP PROPOSALS, DEFERRING ACTION ON OTHERS, AND REQUIRING SUPPLEMENTAL FILINGS IN RELATED DOCUMENTS.

MNPUC Docket Number: E,G-999/AA-06-1208, G-008/M-07-561, G-002/M-07-1395, G-001/M-07-1397, G-022/M-07-1398, G-004/M-07-1401, G-007/M-07-1402, G-011/M-07-1403, G-011/M-07-1404, G-011/M-07-1405

XX By depositing in the United States Mail at the City of St. Paul, a true and correct copy thereof, properly enveloped with postage prepaid

XX By personal service

XX By inter-office mail

to all persons at the addresses indicated below or on the attached list:

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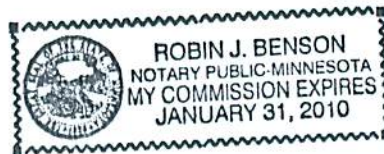
Margie DeLaHunt

Subscribed and sworn to before me,

a notary public, this 6 day of

February, 2008

Robin Benson  
Notary Public



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