

Minnesota Energy Resources Corporation

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July 20, 2020

#### **VIA ELECTRONIC FILING**

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

## Re: Reply Comments of Minnesota Energy Resources Corporation

In the Matter of an Inquiry into the Financial Effects of COVID-19 on Natural Gas and Electric Utilities, Docket No: E,G-999/CI-20-425

In the Matter of the Petition of the Minnesota Rate Regulated Electric and Gas Utilities1 for Authorization to Track Expenses Resulting From the Effects of COVID-19 and Record and Defer Such Expenses into a Regulatory Asset, Docket No: E,G-999/M-20-427

#### Dear Mr. Seuffert:

On May 20, 2020, the Minnesota Public Utilities Commission (the "Commission") issued a Notice of Comment Period in the above-referenced dockets (the "Commission Notice"), requesting information from the utilities, including Minnesota Energy Resources Corporation ("MERC" or the "Company") related to the accounting methodology of known and estimated incremental costs incurred as a result of the COVID-19 pandemic and the recording of such costs into a regulatory asset.

The Commission Notice requested that the electric and natural gas utilities submit filings by June 10, 2020, providing an explanation of their proposed accounting methodology for tracking costs and revenues or grants incurred or received as a result of the COVID-19 pandemic as well as any known and estimated costs and revenues, clearly identified within specific categories. Other topics open for comments include the following:

- Are the accounting methodologies proposed by the electric and gas utilities for tracking costs, revenues and grants incurred or received reasonable?
- Are cost and revenues clearly identified and clearly within specific categories?
   For example, what types of financial effects should be considered COVID-

- related, including cost increases and decreases, revenue increases and decreases, investments, as well as any concurrent or related off-sets.
- What additional actions should the Commission take, if any? For example, what type of additional information should be gathered, and what, if any, refinements should be made to the quarterly reporting requirements?
- On what dates should quarterly reports be filed?
- Are there any conditions or further caveats that should be considered related to the Commission's granting of authority to establish regulatory assets?
- Should the Commission request information on the financial effects of the COVID-19 pandemic on the utilities?
- Other issues or concerns related to this matter.

Comments were filed on July 10, 2020, by several parties including the Minnesota Large Industrial Group ("MLIG"), the Office of the Attorney General ("OAG"), and the Department of Commerce (the "Department"). MERC supports the comments to be filed by the Joint Petitioners today and submits these additional Reply Comments to respond to MERC-specific issues raised by MLIG, the OAG, and the Department as well as general recommendations and concerns.

## 1. Opportunity to Recover Costs, Not Authority

MERC appreciates concerns expressed by the parties with regard to recovery of the costs subject to this deferral request.<sup>1</sup> This is a unique request at an unprecedented time, and is is only for the authority to *defer*, not *recover* certain costs directly resulting from the COVID-19 pandemic. Commission approval of the requested deferral will only provide utilities with the *opportunity* to request future recovery of these unforeseen and potentially material costs in subsequent rate filing. The Department and MERC both agree with the Commission's determination that "utilities will still bear the burden to establish significance, prudence, reasonableness and incremental nature of the net COVID-19 effect on utility costs and revenues at the time they seek recovery."

With this in mind, each utility should be permitted to make its own determination as to the information that it will track for the purposes of the deferral. All utilities are subject to wide ranging data filing requirements in the form of the Gas Jurisdictional Annual Report, the Service Quality Report, the Annual Automatic Adjustment filing, and the Gas Annual Report, to name just a few, and the Department and OAG expend a considerable amount of time and resources to process and comment on those filings. When, and if, MERC decides to request rate recovery of its incremental costs it will meet its burden, and to the extent that it is able to manage its resources in another way it should not be subject to unduly burdensome tracking and reporting.

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<sup>&</sup>lt;sup>1</sup> MLIG Comments at 1.

# 2. Reporting and Tracking Should Not Be Mandated For All Cost/Revenue Categories

The Department, at page 9 of its comments, states that it is "essential" for utilities to track both increases and decreases in costs and revenues. MERC disagrees with this premise and urges the Commission to decline ordering the utilities to do so. Requiring all utilities to report on cost/revenue impacts incurred during the peacetime emergency in all categories is unduly burdensome and of questionable value. Should certain utilities desire to track specific items they should not be explicitly required to perform such reporting.

Identifying all possible incremental costs and establishing the methods used to track and report the data will change as the state and federal government's response to COVID-19 evolves. Further, the types of incremental costs incurred by one utility may differ widely from another based upon the utility service territory, demographics, economic circumstances, specific programs in place or developed to assist customers and to support economic recovery. Mandating a template for all utilities to use will likely be an exercise in futility as the landscape changes and as the utilities independently determine which categories are materially important to them.

MERC proposes that each utility only be required to track and report those costs and revenue impacts for which it intends to preserve the ability to seek future rate recovery. MERC also proposes that those categories of items remain dynamic, and that failure to include a particular category in one reporting period would not preclude them from including it in a later reporting period. Again, the utility ultimately will have the burden of proof in terms of future rate recovery so changes in the deferral during this reporting period will have no impact on customers.

#### 3. Measure Costs Against Most Recent Rate Case Data

In its comments at page 9, the Department proposes that incremental costs and revenues should be measured as "the difference between the currently approved revenue requirements and the actual costs and revenues impacted by COVID-19 in 2020, using the prorated basis noted by CPE and starting with an effective date of March 13, 2020". Furthermore, the Department states that it does not support tracking customer counts and instead recommends a prorated revenue requirement comparison of approved test year amounts to 2020 actual amounts for the pandemic related period approved by the Commission.

MERC believes that it is premature to define the basis for determining how incremental costs should be calculated in a future request for rate recovery. Because each utility has the burden of proof, each utility should have the opportunity to propose alternative methods for assessing the impacts if appropriate. While the Department proposes not tracking customer accounts and using a simplified prorated comparison, for example, there is no way at this time to determine if that methodology is appropriate. MERC requests that the Commission not take a position at this time on these specific recommendations from the Department and instead permit the utilities to weigh these

methods in a future rate recovery request, which preserves the Department's ability to make its case if and when a utility ultimately seeks recovery

#### 4. MERC Is Not Requesting Recovery Above Decoupling Caps

In its comments at page 5, the Department states:

"We also note that, in supplemental comments, MERC and CPE appear to be requesting additional recovery for amounts over existing decoupling caps."

The basis for the Department's conclusion is not clear. In fact, MERC clearly states that it is not proposing <u>any</u> accounting measures associated with either reduced sales revenues or savings related to O&M costs that result from its cost management efforts. MERC is intending to continue to manage its decoupling program and its O&M as it does in any other year and does not intend to track or report managed O&M reductions or sales variations in any unique way.

MERC notes that its approved decoupling mechanism applies only to Residential customer classes and includes a symmetrical 10 percent cap on surcharges and refunds.<sup>2</sup> Assuming that sales for residential customers are indeed higher due to the Stay At Home and Stay Safe MN orders, and that commercial and industrial sales are down due to plant and business closures and/or the Stay At Home and Stay Safe MN orders for their employees, MERC will likely be refunding to residential customers up to the 10% cap and having to manage through or absorb any and all margin losses due to commercial and industrial usage reductions. If residential sales instead trend lower, MERC would only recover amounts up to the 10% cap as in any other given year.

### 5. Vigorous Reporting and Review Not Necessary During Deferral Period

Like Dakota Electric, MERC may ultimately decide that its incremental costs are not significant enough to seek recovery in a future rate proceeding. In the meantime, subjecting the utilities and the Commission to extensive reporting, comment periods, and quarterly meetings is unduly burdensome to all parties concerned. MERC recommends that the Commission not approve the recommendations of the OAG in this regard.

## 6. Carrying Costs

The Department declares that it is concerned with MERC's request to recover carrying costs (based on the weighted average cost of capital) on its deferral.<sup>3</sup> Again, MERC is not proposing rate recovery at this point in time, only that it be *authorized* to defer the incremental carrying costs it is incurring that are associated with the peacetime

<sup>&</sup>lt;sup>2</sup> On December 26, 2018, the Commission issued Findings of Fact, Conclusions, and Order in Docket No. G011/GR-17-563, approving modifications to MERC's decoupling effective January 1, 2019, including removal of MERC's General Service Small Commercial and Industrial ("C&I")customer class from decoupling, and authorizing an additional three-year extension of MERC's decoupling pilot.

<sup>3</sup> Department comments at 6.

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emergency. Ultimately the Commission may be persuaded by the Department in a future MERC rate recovery proceeding that those deferred carrying costs should not be recovered from customers, but it is premature to make that determination at this time. As with the other peacetime emergency deferral categories, each utility should be allowed to make its own determination whether or not to track and record these costs, at what rate the carrying costs should be deferred (i.e., at weighted average cost of capital, short term debt rate, or some other supportable rate) and whether or not to seek rate recovery in the future.

## 7. End Date for Tracking Costs

MERC agrees with the Department in that setting a date-certain for the start of the deferral period at March 13, 2020, is reasonable. MERC didn't purposely avoid discussion of an end date in its initial comments, as stated by the OAG; MERC simply assumed that the deferrals would end at some point when the emergency ended and the Commission determined that there was no need any longer for special customer protections related to the COVID-19 outbreak. While it is possible that a definition of the end date could be adopted by the Commission at this time, perhaps tied to a future notification from the Governor that the peacetime emergency orders are lifted, there are other factors to be considered.

First, MERC notes that establishment of an end date should not infer the hard-fast end of tracking for purposes of the deferral. Costs incurred during the tracking period could be added to the deferral even if not identifiable until a later date. Setting an end date should not preclude the utilities from adding/subtracting financial impacts that are related to the deferral period but not discoverable or completely quantifiable until later.

Second, the lifting of the emergency orders may not ultimately signal the end of the need for an accounting deferral. The Commission may determine a period of time after the end of the emergency order that would be considered a "grace period" in which customer disconnection bans, late payment charge waivers, and other COVID-19 related measures will remain in effect after the lifting of the Governor's orders.<sup>4</sup> For instance, if the orders are lifted on September 13 but the gas utilities are ordered by the Commission to continue to hold off on disconnections for non-payment until after the

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<sup>&</sup>lt;sup>4</sup> In its letter of March 25, 2020, regarding Responsive Measures to the Outbreak of COVID-19, the Commission specifically requested that utilities restrict disconnection of residential customers for non-payment of bills and reconnect customers who had previously been disconnected for the duration of the peacetime emergency. That letter also requested that the utilities waive late fees for residential and small business customers incurred as a result of the economic circumstances related to the COVID-19 pandemic. As a result of the steps taken in response to the Commission's March 25 request, there are specific revenue sources that have been suspended during the COVID-19 pandemic, including customer deposits (that protect the utility and other customers in the event of non-payment), late payment charges (that compensate the utility for the cost to finance operations due to reduce cash collections and the administrative costs of managing arrearages and seeking collection), and increased deferred payment arrangements (which affect utility cash flow). MERC at 4-5.

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2020-21 cold weather period ends, then deferral authority should continue throughout the end of the 2020-21 cold weather period.

MERC proposes that the Commission not set a hard and fast end date at this time.

#### 8. Other Incremental Expenses

The Department noted in comments that the utilities' reference to travel, lodging and transportation reimbursement expenses are expected to be decreases in expenses<sup>5</sup>. This interpretation is incorrect. The utilities were actually referencing situations in which incremental costs are incurred because employees are/were deployed to other areas of the state to stand in for other employees that fell ill or were quarantined.

Please contact me at (414) 221-2374 or mary.wolter@wecenergygroup.com if you have any questions regarding the information in this filing.

DATED July 20, 2020

Respectfully submitted,

/s/ Mary L. Wolter
Mary L. Wolter
Director Gas Regulatory Planning & Policy

cc: Service List

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<sup>&</sup>lt;sup>5</sup> Department at 5.

## **CERTIFICATE OF SERVICE**

I, Colleen T. Sipiorski, hereby certify that on the 20th day of July, 2020, on behalf of Minnesota Energy Resources Corporation (MERC), I electronically filed Reply Comments of Minnesota Energy Resources Corporation on <a href="https://www.edockets.state.mn.us">www.edockets.state.mn.us</a>. Said documents were also served via U.S. mail and electronic service as designated on the attached service list.

Dated this 20th day of July, 2020.

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