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July 30, 2020

Will Seuffert
Executive Director
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
St Paul, MN 55101-2147

**RE: In the Matter of an Inquiry into the Financial Effects of COVID-19 on Natural Gas and Electric Utilities
Docket No. E, G999/M-20-427
COMPLIANCE FILING**

Dear Mr. Seuffert:

Otter Tail Power Company (Otter Tail) in response to the Minnesota Public Utilities Commission's May 22, 2020 Order In Docket No. E, G999/M-20-427 and the Notice Of Clarification Of Quarterly Reporting Requirement Issued June 25, 2020 in Docket No. E, G999/M-20-427 files the attached Compliance filing.

Otter Tail has electronically filed this document with the Commission. Please contact me at (218) 739-8607, or pbeithon@otpc.com, should you have any questions.

Sincerely,

/s/ PETE BEITHON
Manager, Regulatory Recovery

cjh
By electronic filing
c: Service List

STATE OF MINNESOTA
BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

Katie J. Sieben	Chair
Valerie Means	Commissioner
Matthew Schuerger	Commissioner
Joseph K. Sullivan	Commissioner
John A. Tuma	Commissioner

In the Matter of the Request of Minnesota
Regulated Gas and Electric Utilities 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

**OTTER TAIL POWER'S July 30, 2020
COMPLIANCE FILING**

Introduction

Otter Tail Power (Otter Tail) files this quarterly compliance filing in compliance with the Minnesota Public Utilities Commission's ("Commission") May 22, 2020 order and the Commission's June 25, 2020 Notice of Clarification Of Quarterly Reporting Requirement.

Ordering paragraph 5 of the Commission's May 22, 2020 Order stated:

"The Joint Petitioners' April 20, 2020 Petition is granted with the caveat that the grant is for accounting purposes only. Further, the utilities must track costs and revenues or grants incurred or received as a result of the COVID-19 pandemic. They must make an initial filing of their accounting methodology and known and estimated costs and revenues within the specific categories in 21 days, and quarterly thereafter. The utilities still bear the burden to establish significance, reasonableness, prudence, and the incremental nature of the costs."

The Commission's June 25, 2020 Notice of Clarification of Reporting Requirements stated: The Executive Secretary makes the following clarification to the Commission's Order:

"1. For the duration of this proceeding, quarterly compliance filings for the quarters ending in March, June, September and December will be due 30 days after the end of each respective quarter.

2. The first quarterly report will be due on or before July 30, 2020.
3. Compliance filings will include estimates of any COVID-related costs or offsets that are known at that time.
4. All quarterly reports must include an accounts receivable aging, by class, using a format similar to the one below:"

Class	Current	1-30 days past due	31-60 days past due	61-90 days past due	91+ days past due	Total
Residential						
Commercial						
Industrial						
Total						

COVID-19 related costs or offsets known

As stated in Otter Tail's June 10, 2020 Comments, significant amounts are being spent for PPE and other costs related to safe working practices and we are altering work practices to meet recommended social distancing, cleaning and other guidance for safe work practices. Otter Tail has been significantly impacted by the lowered demand for oil since a major customer is a pipeline (30%+ of Otter Tail's Minnesota energy usage). There will also likely be other costs that aren't anticipated at this time.

For the second quarter 2020, there has been approximately \$98K of increased costs resulting from COVID, which includes additional materials and supplies, information technology and miscellaneous expenses.

Otter Tail has also incurred \$190K additional costs for PPE, preparation for sequestration and miscellaneous expenses at its power plants (Otter Tail share).

If the pandemic continues through the end of the year, one estimate of costs would be a simple tripling of the amounts as three quarters will have been completed under the pandemic. The costs could be lower if the pandemic comes under control or the methods for living with the pandemic are simplified. The costs could go higher if the pandemic effects worsen or if there is an outbreak at a company facility. Otter Tail cannot predict at this time what other costs may occur in the coming months (actual sequestration of power plant employees for example could be very costly).

It is important to note the amounts listed above do not include any increases in expenses for things such as additional travel expense incurred to allow field crews to travel without sharing vehicles. For example, historically when responding to a service call or construction site where multiple employees are required work crews would limit the number of vehicles used as much as possible whereas during the COVID pandemic employees have been encouraged to only have one employee in a company vehicle. OTP is working on estimating the cost associated with items such as this.

A limited amount of additional expenses are projected for the remainder of the year. One area which OTP expects to have an increase in expenses would be bad debts. OTP is still estimating the impact on bad debts expense, but the current range of increased expenses (Minnesota share) yet to be incurred may be \$300K-\$500K.

OTP does not have an itemized list of actual cost reductions resulting from the COVID pandemic. We are examining our actuals to determine the amount of avoided travel or other

expenses that will offset increased expenses in other areas, but we do not have this information at this time.

Accounts Receivable Aging

Below are the second quarter 2020 aging reports by month and June 2019. June 2019 is included for comparative purposes. The reports are as of the end of each month.

Apr-20

Class	Current Billings	1-30 days	31-60 days past due	61-90 days past due	90+ days past due
Residential	5,792,951.43	4,020,353.70	722,822.01	416,392.12	633,383.60
Commercial	2,660,317.69	2,280,578.71	180,460.94	62,804.83	136,473.21
Industrial	2,614,823.65	2,348,187.92	222,392.10	46,950.54	(2,706.91)
Total	11,068,092.77	8,649,120.33	1,125,675.05	526,147.49	767,149.90

May-20

Class	Current Billings	1-30 days	31-60 days past due	61-90 days past due	90+ days past due
Residential	5,255,462.77	3,408,293.47	676,183.42	419,441.87	751,544.01
Commercial	2,401,929.43	1,999,112.62	139,366.76	92,222.11	171,227.94
Industrial	3,342,021.14	3,202,272.30	71,801.11	34,808.34	33,139.39
Total	10,999,413.34	8,609,678.39	887,351.29	546,472.32	955,911.34

Jun-20

Class	Current Billings	1-30 days	31-60 days past due	61-90 days past due	90+ days past due
Residential	5,097,084.39	3,331,989.76	530,128.40	391,823.31	810,800.56
Commercial	2,327,734.59	1,999,497.05	101,476.60	50,229.28	205,658.78
Industrial	2,220,743.02	2,108,215.10	48,973.78	14,979.02	51,731.31
Total	9,645,562.00	7,439,701.91	680,578.78	457,031.61	1,068,190.65

Jun-19

Class	Current Billings	1-30 days	31-60 days past due	61-90 days past due	90+ days past due
Residential	6,087,704.79	4,365,627.04	685,536.33	422,380.89	614,160.53
Commercial	2,684,418.95	2,435,782.98	125,189.99	51,019.97	72,426.01
Industrial	2,683,158.01	2,545,234.26	116,739.90	17,880.14	3,303.71
Total	11,455,281.75	9,346,644.28	927,466.22	491,281.00	689,890.25

Most concerning to Otter Tail is the 90+ days past due balances. The amount has been climbing since April. The farther past due the account is the less likely it will be collected. As one would expect the past due accounts are mainly from residential customers but commercial accounts 90+ days have more than doubled from June of 2019. When comparing the total bills in June of 2020 to June of 2019 residential bills were almost a million dollars less in 2020 yet the past due

Sales Impacts

Otter Tail's kWh total Minnesota weather normalized sales were 12 percent below budget for the second quarter. Residential sales were 3.6 percent above budget, Commercial sales were 12 percent below budget, Industrial sales were 24 percent below budget and sales to other public authorities were 6 percent above budget.

Conclusion

It is a somewhat early in the tracking to make any conclusions. Naturally as more time passes it will be possible to include more details. Otter Tail still believes the general approach, framework and tracking or other documentation of the specific items listed in Attachment A to the Joint Petitioners' Comments plus any items that arise in the coming months which are not anticipated is a good basis for any later regulatory review by the Commission.

Otter Tail appreciates the opportunity allowed by the Commission to submit this Compliance Report.

By: /s/ *PETE BEITHON*
Pete Beithon
Manager, Regulatory Recovery
Otter Tail Power Company

July 30, 2020

CERTIFICATE OF SERVICE

**RE: In the Matter of an Inquiry into the Financial Effects of COVID-19 on
Natural Gas and Electric Utilities
Docket No. E,G999/M-20-427
Compliance Filing**

I, Carly Haiby, hereby certify that I have this day served a copy of the following, or a summary thereof, on Will Seuffert and Sharon Ferguson by e-filing, and to all other persons on the attached service list by electronic service or by First Class Mail.

Otter Tail Power Company

Dated this 30th day of July, 2020

/s/ CARLY HAIBY

Carly Haiby, Regulatory Filings Coordinator
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