

**STATE OF MINNESOTA
BEFORE THE PUBLIC UTILITIES COMMISSION**

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In the Matter of a Proposal by Otter Tail Power
for Authorization to Recover Costs for
Investments that May Assist in Minnesota's
Economic Recovery from the COVID-19
Pandemic

DOCKET NO. E-017/M-21-201

**COMMENTS OF THE OFFICE OF
THE ATTORNEY GENERAL**

INTRODUCTION

The Office of the Attorney General – Residential Utilities Division (“OAG”) respectfully submits these Comments in response to the Commission’s April 5, 2021 Notice of Extended Comment Period in the above-captioned docket. In this docket, Otter Tail Power Company (“Otter Tail” or “Company”) seeks permission to defer the costs of three economic-stimulus investments for recovery in a future rate case. The Commission should deny this request for two reasons. First, Otter Tail’s projects are not consistent with the Commission’s request for stimulus proposals, nor are they needed to serve ratepayers. Second, these projects do not meet the traditional standard for granting deferred accounting. For these reasons, and as further explained below, the Commission should deny the Company’s deferred-accounting request.

BACKGROUND

I. RATEPAYER-FUNDED STIMULUS

In May 2020, the Commission opened an investigation into utility investments that may assist in Minnesota’s recovery from the COVID-19 pandemic (“ratepayer-funded stimulus”). The

Commission asked utilities to identify “ongoing, planned, or possible investments” that meet the following conditions:

- Provide significant utility system benefits;
- Are consistent with approved resource plans, approved natural gas distribution infrastructure or pipeline safety plans, triennial conservation plans, and existing Commission orders;
- Reduce carbon or other pollutant emissions in the power sector or across economic sectors;
- Increase access to conservation and clean energy resources for Minnesotans;
- Create jobs or otherwise assist in economic recovery for Minnesotans; and
- Use woman, veteran, or minority owned businesses as much as possible and provide documentation of these efforts.¹

In June 2020, Otter Tail identified 12 projects in response to the Commission’s order (“stimulus projects”). The Company has since moved forward with many of these stimulus projects. It has included some of their costs in the rate case it filed in November 2020, and plans to seek rider recovery for several others.

II. OTTER TAIL’S DEFERRED-ACCOUNTING REQUEST

On March 3, 2021, Otter Tail filed supplemental comments seeking deferred-accounting treatment of three stimulus projects for which the Company claims it lacks a cost-recovery mechanism. Figure 1 below lists the three stimulus projects for which Otter Tail is seeking deferred-accounting treatment, along with the low-end and high-end cost:

¹ *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-20-20-425, Order Approving Accounting Request and Taking Other Action Related to COVID-19 Pandemic at 3 (May 22, 2020); *accord In the Matter of an Inquiry into Utility Investments that May Assist in Minnesota’s Economic Recovery From the COVID-19 Pandemic*, Docket No. E,G-999/CI-20-492, Notice of Reporting Required by Utilities (May 20, 2020).

Figure 1: Otter Tail’s Deferred-Accounting Proposal

	Estimated Project Cost	
	Low End	High End
System Infrastructure and Reliability (“SIRI”)	\$10 million	\$15 million
Accelerated Distribution and Transmission Vegetation Management	\$4.5 million	\$4.5 million
Minnesota Building Maintenance	\$11.4 million	\$11.4 million
	\$25.9 million	\$30.9 million

The following sections provide additional detail on each of these projects.

A. System Infrastructure and Reliability

The SIRI projects are a mix of ongoing and planned projects that involve replacing transmission and distribution facilities across Otter Tail’s service territory.² The Company states that its current rate of facility replacement is not adequate to keep pace with the upcoming asset retirements.³ Otter Tail’s \$10 to \$15 million cost estimate for the SIRI projects is the additional annual spending that the Company believes will be necessary to address this issue.⁴

B. Accelerated Vegetation Management

Vegetation management involves clearing plants away from Otter Tail’s power lines and substations and is typically done by contractors. The Company proposes to increase its annual spending on this work by about \$4.5 million. The Company states that “accelerat[ing] this work beyond typical annual projections” will “enhance reliability.”⁵ The Company does not quantify the incremental reliability benefit of accelerated plant removal.

² March 3 supp cmts at 7.

³ *Id.*

⁴ *Id.*

⁵ *Id.* at 8.

C. Minnesota Building Maintenance

This project would involve repairing, replacing, or upgrading some of the 65 buildings Otter Tail owns throughout its service territory, at a total cost of \$11.4 million. Otter Tail identifies several discrete subprojects within the building-maintenance category, ranging from interior and exterior remodeling to replacing entire service buildings. These subprojects range in price from \$60,000 all the way up to \$8 million.⁶

ANALYSIS

Out of Otter Tail's original 12 stimulus projects, only three remain for which the Company believes it does not have an acceptable cost-recovery method. Otter Tail did not seek recovery of these projects' costs in its pending rate case. Instead, it has requested permission to defer their recovery until its next rate case. The Commission should deny this request for two reasons. First, Otter Tail's remaining projects are not consistent with the factors set forth in the Commission's order opening its investigation into potential stimulus investments. In particular, the projects are not needed and will not bring significant utility-system benefits. Second, the projects do not meet the "good cause" standard for granting deferred accounting. If, however, the Commission does grant deferred accounting of any ratepayer-funded stimulus, it should clarify that Otter Tail will not be allowed to impose carrying charges on the uncollected balance.

I. OTTER TAIL'S STIMULUS PROJECTS ARE NOT CONSISTENT WITH THE FACTORS SET FORTH IN THE COMMISSION'S MAY 22, 2020 ORDER.

The Commission's May 22, 2020 order opening its investigation into stimulus projects asked utilities to identify projects that are consistent with several factors. The first factor the Commission listed was that projects should provide significant benefits to the utility's system. Yet despite the Commission's emphasis on system benefits, Otter Tail's filings in this proceeding have

⁶ *Id.* at 9.

provided only scant information on the need for acceleration or the specific benefits that accelerated spending would bring to the utility system.

For example, for the SIRI projects, Otter Tail states that it “has a significant amount of information and analysis supporting the identified need and benefits of increasing the rate of replacement” of transmission poles.⁷ Yet the Company does not provide this significant information and analysis. It asserts that accelerated spending would allow it to reduce the average age of its transmission poles. There is no evidence, however, that the current pole age presents a reliability issue that needs to be addressed. The result is that ratepayers are effectively being asked to pay more money for Otter Tail to undertake routine maintenance before it is needed, without any clear showing of a benefit.

Otter Tail’s filings include even less detail about the accelerated vegetation-management project. Otter Tail notes that accelerated vegetation maintenance can “enhance reliability.” But the Company does not claim that its current vegetation-management schedule is failing to deliver a reliable system. And while reliability can always be theoretically enhanced through increased spending, the cost of additional spending must be balanced against the benefit of acceleration. Otter Tail has failed to provide this analysis.

In addition to the lack of information about ratepayer benefits, Otter Tail has also failed to adequately explain how these projects would address other factors articulated by the Commission: There is no evidence that the projects would reduce carbon or other pollutant emissions. Nor is there evidence that they would measurably increase access to conservation or clean energy resources. Instead of addressing these factors, the Company’s stimulus projects appear focused primarily on delivering economic benefits to the broader economy. Economic stimulus is a

⁷ March 3 comments at 7.

laudable goal. But when stimulus is funded by captive ratepayers, there must be a showing of system benefits to justify the added cost. In this case, Otter Tail has not provided evidence of benefits that would justify the cost of its three remaining stimulus projects. Therefore, the Commission should decline to lend these projects its imprimatur by granting deferred accounting.

II. OTTER TAIL’S RATEPAYER-FUNDED STIMULUS DOES NOT MEET THE HIGH STANDARD FOR DEFERRED ACCOUNTING

Otter Tail asks the Commission to grant deferred accounting of its proposed stimulus project costs. Deferred accounting is an exception to the uniform system of accounts that the Commission only grants for good cause.⁸ The Commission authorizes deferred accounting “sparingly” because “[c]onsidering one expense in isolation, without considering where costs may have declined” increases the risk the utility will over-recover its costs.⁹

Typically, the Commission has found good cause for deferred accounting when a utility incurs costs that are unforeseen, unusual, and large enough to have a significant impact on the utility’s financial condition. Deferred accounting is often used to make utilities whole when unforeseen events like natural disasters,¹⁰ environmental cleanup,¹¹ or new regulations¹² oblige them to incur substantial costs to serve customers. But it generally has not been used as a tool for approving discretionary expenditures. And while the Commission has sometimes allowed

⁸ Minn. R. 7825.0300, subp. 4.

⁹ *In the Matter of Minnesota Power’s Petition for Approval of Deferred Accounting Related to Pension Plan Contributions and Expenses*, Docket No. E-015/M-11-1264, Order Denying Petition at 2 (Mar. 11, 2013).

¹⁰ *See In the Matter of Interstate Power and Light Company’s Petition for Deferred Accounting Treatment of Costs Related to the 2008 Flood*, Docket No. E,G-001/M-08-728, Order Authorizing Deferred Accounting Treatment Subject to Conditions (Apr. 23, 2009).

¹¹ *See In the Matter of the Application of Northern States Power Company Gas Utility for Approval of Deferred Accounting for Certain Manufactured Gas Plant Site Cleanup Costs*, Docket No. G-002/M-94-104, Order Granting Request for Deferred Accounting (Sept. 6, 1994).

¹² *See, e.g., In the Matter of the Petition of Northern States Power Company for Approval of Deferred Accounting Treatment of Emission Allowance Transactions under the Clean Air Act Amendments of 1990*, Docket No. E-002/M-94-13, Order Allowing Request for Deferred Accounting (May 12, 1994); *In the Matter of the Petition of Northern States Power Company for Approval of Deferred Accounting for Costs to Comply with Gas Pipeline Safety Programs*, Docket No. G-002/M-12-248, Order Granting Deferred-Accounting Request (Jan. 28, 2013).

deferred accounting for utility initiatives that serve an important public policy goal, the Commission has limited that use to cases where the goal is explicitly defined by the legislature and the Commission is given authority to further that goal.¹³

The COVID-19 pandemic is certainly an unusual and unexpected event. But the Commission has already authorized utilities to defer pandemic-related costs that were incurred to maintain utility service.¹⁴ Using deferred accounting for discretionary stimulus projects, as the Company proposes here, would represent a substantial departure from how the Commission has used this tool in the past and should not be done without careful consideration of the risk to ratepayers. Broadening the use of deferred accounting in this way would invite further deferred-accounting requests based on “public policies” that are untethered to any legislative guidance. It would make deferred accounting less of a sparingly granted exception to normal ratemaking practice and more the rule. And it would place increasing demands on Commission and stakeholder resources to ensure that deferred costs are truly incremental and that ratepayers are not paying more than necessary for adequate utility service. For all these reasons, the Commission should decline to approve deferred accounting of Otter Tail’s stimulus projects.

III. IF THE COMMISSION GRANTS DEFERRED ACCOUNTING FOR ANY RATEPAYER-FUNDED STIMULUS, IT SHOULD NOT PERMIT CARRYING CHARGES.

As discussed above, the Commission should deny Otter Tail’s request for deferred accounting of its proposed stimulus projects. If, however, the Commission grants deferred

¹³ See *In the Matter of Otter Tail Power Company’s Request for Approval of Electric Vehicle Charging and Infrastructure Programs*, Docket No. E-017/M-20-181, Order Approving Pilot Program, Granting Deferred Accounting, and Setting Additional Requirements at 9 (Oct. 27, 2020) (finding that pilot “advances the important legislative policy goal of engaging utilities in transportation electrification”).

¹⁴ See *In the Matter of the Petition of the Minnesota Rate Regulated Electric and Gas Utilities for Authorization to Track Expenses Resulting from the Effects of the COVID-19 and Record and Defer Such Expenses into a Regulatory Asset*, Docket No. E,G-999/M-20-427, Order Approving Accounting Request and Taking Other Action Related to COVID-19 Pandemic (May 22, 2020).

accounting for any projects, it should prohibit the Company from collecting carrying charges on uncollected deferred costs because such charges would not be in the public interest.

Otter Tail frames its deferred-accounting proposal as mitigating the rate impacts of its stimulus projects.¹⁵ But if the Company is permitted to add carrying charges to uncollected project costs, deferred accounting would actually serve to *increase* the total cost of the stimulus projects, rather than mitigate them. It is manifestly unreasonable for ratepayers to pay additional interest on utility investments whose primary purpose is to stimulate the broader economy. The OAG therefore asks Otter Tail to confirm in reply comments that it will not seek to impose carrying charges on the uncollected deferred balance of any approved stimulus projects. If the Company cannot or will not commit to this, the Commission should expressly order that any deferral for ratepayer-funded stimulus will not include carrying charges.

CONCLUSION

For all the foregoing reasons, the Commission should deny Otter Tail's request for deferred-accounting treatment of its three remaining stimulus projects. If the Commission does

¹⁵ OTP March 3 cmts at 6.

grant deferred accounting for any of the projects, it should clarify that the Company will not be allowed to impose carrying charges on the uncollected balance.

Dated: May 3, 2021

Respectfully submitted,

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/s/ **Peter G. Scholtz**

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May 3, 2021

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Re: *In the Matter of a Proposal by Otter Tail Power for Authorization to Recover Costs for Investments that May Assist in Minnesota's Economic Recovery from the COVID-19 Pandemic*
MPUC Docket No. E-017/M-21-201

Dear Mr. Seuffert:

Enclosed and e-filed in the above-referenced matter please find Comments of the Minnesota Office of the Attorney General—Residential Utilities Division.

By copy of this letter all parties have been served. A Certificate of Service is also enclosed.

Sincerely,

/s/ **Peter G. Scholtz**

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CERTIFICATE OF SERVICE

Re: *In the Matter of a Proposal by Otter Tail Power for Authorization to Recover Costs for Investments that May Assist in Minnesota's Economic Recovery from the COVID-19 Pandemic*
MPUC Docket No. E-017/M-21-201

I, JUDY SIGAL, hereby certify that on the 3rd day of May, 2021, I e-filed with eDockets *Comments of the Minnesota Office of The Attorney General—Residential Utilities Division* and served a true and correct copy of the same upon all parties listed on the attached service list by e-mail, electronic submission, and/or United States Mail with postage prepaid, and deposited the same in a U.S. Post Office mail receptacle in the City of St. Paul, Minnesota.

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Generic Notice	Residential Utilities Division	residential.utilities@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 5510212131	Electronic Service	Yes	OFF_SL_21-201_M-21-201
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