

**STATE OF NORTH DAKOTA**  
**PUBLIC SERVICE COMMISSION**

**Montana Dakota Utilities Co.  
Deferred Accounting – Electric – COVID-19  
Application**

**Case No. PU-20-191**

**ORDER**

**February 3, 2021**

**Preliminary Statement**

On April 24, 2020, Montana-Dakota Utilities Co. (MDU) filed an application for deferred accounting treatment to track the financial impacts of the COVID-19 pandemic. Approval would allow the utility to track and defer these financial impacts as a regulatory asset and would afford possible recovery in future utility rates.

On June 10, 2020, the Commission issued a Notice of Opportunity for Consolidated Hearing that provided until July 11, 2020 for receiving hearing requests and written comments. No response was received. The notice identified the issue to be considered is whether the Commission should grant deferred accounting treatment for the financial impacts of the COVID-19 pandemic.

On July 23, 2020, the Commission discussed this matter with MDU and Commission staff during an informal hearing.

**Discussion**

During the July 23, 2020 informal hearing, the following was offered and accepted into the official record.

MDU is requesting to track items of increased expenses as well as items of reduced revenues beginning on March 13, 2020.

Staff recommended that MDU track items with increased and decreased expenses as well as items with increased and decreased revenues.

Having considered this matter, the Commission finds that the COVID-19 pandemic has led to circumstances that are unprecedented in recent history, unforeseeable, and extraordinary, and the application for deferred accounting treatment should be approved. However, compelling reasoning has not been provided to justify granting deferred accounting treatment prior to the date of filing. Therefore, the Commission issues the following:

## Order

The Commission Orders:

1. MDU's application for deferred accounting treatment is APPROVED to begin effective April 24, 2020.
2. MDU must track items of increased and decreased expenses and increased and decreased revenues that are the result of the COVID-19 pandemic.

### PUBLIC SERVICE COMMISSION

  
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**Randy Christmann**  
Commissioner

  
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**Julie Fedorchak**  
Chair

  
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**Brian Kroshus**  
Commissioner