

STATE OF NORTH DAKOTA  
PUBLIC SERVICE COMMISSION

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

Case No. PU-20-191

AFFIDAVIT OF SERVICE BY CERTIFIED MAIL

STATE OF NORTH DAKOTA  
COUNTY OF BURLEIGH

**Geralyn R. Schmaltz** deposes and says that:

she is over the age of 18 years and not a party to this action and, on the **4th day of February 2021**, she deposited in the United States Mail, at Bismarck, North Dakota, **three** envelopes with certified postage, return receipt requested, fully prepaid, securely sealed and containing a photocopy of:

- **Order**

The envelopes were addressed as follows:

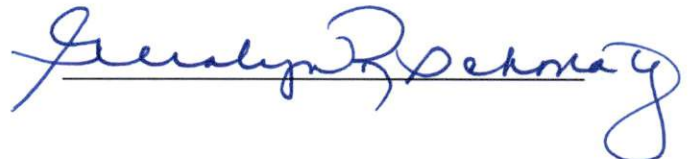
Tamie Aberle  
Director of Regulatory Affairs  
Montana-Dakota Utilities Co.  
400 N. 4<sup>th</sup> Street  
Bismarck, ND 58501  
**Cert. No. 7020 1290 0001 6150 3083**

Pete Beithon  
Manager Regulatory Recovery  
Otter Tail Power Company  
215 S Cascade St.  
Fergus Falls, MN 56537  
**Cert. No. 7020 1290 0001 6150 3090**

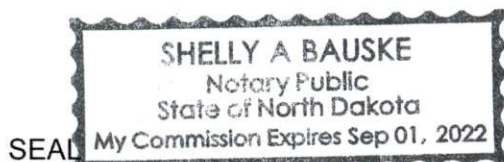
David Sederquist  
Senior Consultant Regulation & Finance  
Xcel Energy  
2302 Great Northern Drive  
Fargo, ND 58102  
**Cert. No. 7020 1290 0001 6150 3106**

The addresses shown are the respective addressee's last reasonably ascertainable post office addresses.

Subscribed and sworn to before me  
this **4th of February 2021**.



  
Notary Public



**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:

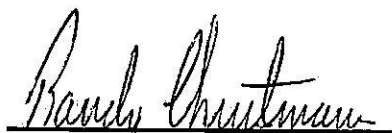
**22** **PU-20-191** Filed: 2/3/2021 Pages: 2  
**Order**

## 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

  
Randy Christmann  
Commissioner

  
Julie Fedorchak  
Chair

  
Brian Kroshus  
Commissioner