

## Individual Report for Docket Number : GE17-003

**Docket Title:**

In the Matter of Staff's Request to Investigate the Effects of the Tax Cuts and Jobs Act on South Dakota Utilities

**Open Date :** 12/21/2017**Close Date :** 08/06/2020**Days Open :** 959**Reopened Date :** 07/16/2020**Filing Type :**

GE

**Tax ID # :****Attorney :**

AR/KE

**Staff :**

BM/PS

**Date Of Final Decision :**

08/04/2020

**Memo :**8/4/20; 4/14/20; 5/14/19; 5/2/19; 12/28/18; 10/16/18; 09/18/18; 7//10/18; 4/3/18;  
12/29/17 - Commission Meetings

### Primary Appeal Information

**Appeal Date :****Appellant :****Decision Date :****Appeal Location :****Current Status :****Description of Above Decision :**

### Secondary Appeal Information

**Appeal Date :****Appellant :****Decision Date :****Appeal Location :****Current Status :****Description of Above Decision :**

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### Docket Notes :

12/21/17 - Filed and Docketed - M:/puc/web/internet/commission/dockets/gaselectric/ge17-003/file name. pdf  
12/21/17 - PUC Staff's Letter regarding Staff's Motion Requesting Order Requiring Comments and Securing Tax Effects for Customers as of January 1, 2018 - M:/ltr122117.pdf  
12/21/17 - Staff's Motion Requesting Order Requiring Comments and Securing Tax Effects for Customers as of January 1, 2018 - M:/staffmotion.pdf  
12/21/17 - PUC Staff's Affidavit of Service - M:/affidavitofservice.pdf  
12/21/17 - PUC Staff's Letter regarding Staff's Motion Requesting Order Requiring Comments and Securing Tax Effects for Customers as of January 1, 2018 - M:/ltr122117.pdf  
12/21/17 - Staff's Motion Requesting Order Requiring Comments and Securing Tax Effects for Customers as of January 1, 2018 - M:/staffmotion.pdf  
12/22/17 - Order For and Notice of Motion Hearing on Less Than 10 Days' Notice - M:/puc/web/internet/commission/orders/gaselectric/2017/ge17-003.pdf  
12/22/17 - NorthWestern Energy's Letter regarding Intervention - M:/ltr122217. pdf  
12/22/17 - NorthWestern Energy's Petition to Intervene and Certificate of Service - M:/nwinervention.pdf  
12/29/17 - Order Requiring Comments- Order Requiring Rates in Effect January 1, 2018, are Subject to Refund- Order Granting Intervention M:/puc/web/internet/commission/orders/gaselectric/2017/ge17-003order. Pdf  
01/03/18 - Comments of Rich Grable - M:/comments/grable.pdf  
01/03/18 - Comments of Rich Grable Confidential (not available to the public) - N:/Internet/gaselectric/2017/ge17-003/grable.pdf  
01/09/18 - Comments of Brian Boyer - M:/comments/Boyer.pdf  
01/09/18 - Comments of Brian Boyer Confidential (not available to the public)- N:/Internet/gaselectric/2017/ge17-003/Boyer.pdf  
01/09/18 - Chairperson Fiegen's Response to Brian Boyer - M:/comments/Boyerresponse.pdf  
01/09/18 - Chairperson Fiegen's Response to Brian Boyer Confidential (not available to the public) N:/Internet/gaselectric/2017/ge17-003/Boyerresponse.pdf  
01/29/18 - NorthWestern Energy's Comments - M:/nwcomments.pdf  
01/29/18 - NorthWestern Energy's Comments - M:/nwcomments.pdf  
02/01/18 - Black Hills Power, Inc. dba Black Hills Energy's Comments Regarding the General Effects of the Tax Cuts and Jobs Act - M:/bhecomments.pdf  
02/01/18 - Otter Tail Power Company's Letter and Comments - M:/otpccomments.pdf  
02/01/18 - MDU's Comments and Exhibit A - Summary of an Analysis of the 2017 Federal Tax Act Impact - M:/mducomments.pdf  
02/01/18 - Initial Comments of MidAmerican Energy - M:/midamericancomments.pdf  
02/01/18 - Xcel Energy's Letter, Initial Comments and Exhibit 1 - Moody's Investors Service Rating Action, Global Credit Research, January 19, 2018 - M:/xcelcomments.pdf  
04/03/18 - NorthWestern Energy's Additional Comments and Specific Proposals and Certificate of Service - M:/nwcomments040318.pdf  
04/03/18 - Exhibit 1 - Estimated 2018 Tax Reform Impacts - Total SD - M:/exhibit1.pdf  
04/17/18 - Order Authorizing Executive Director to Enter Into a Consulting Contract - M:/puc/web/internet/commission/orders/gaselectric/2018/ge17-003.pdf  
06/25/18 - Joint Motion for Approval of Settlement Stipulation (Public Utilities Commission and Northern States Power Company dba Xcel Energy)- M:/jointmotion.pdf  
06/25/18 - Settlement Stipulation - M:/settlement.pdf  
06/25/18 - Certificate of Service - M:/certificateofservice.pdf  
07/03/18 - Attachment A - Class Allocation of Refund Summary - M:/attachmenta.pdf

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07/05/18 - Staff Memorandum Supporting Settlement Stipulation (Staff and Xcel Energy)- M:/staffmemo.pdf  
07/06/18 - Supplemental Staff Memorandum Supporting Settlement Stipulation - M:/memo2.pdf  
07/06/18 - Supplemental Staff Memorandum Supporting Settlement Stipulation Confidential (not available to the public) - N:/Internet/gaselectric/2018/ge17-003/memo.pdf  
07/16/18 - Otter Tail Power Company's Letter and Additional Comments - M:/otpccomments2.pdf  
07/16/18 - Attachment 1 - EL10-011 Deficiency Compared to Deficiency with TCJA Impact - M:/otpattachment1.pdf  
07/18/18 - Order Granting Joint Motion for Approval of Settlement Stipulation Between Staff and Xcel Energy - M:/puc/web/internet/commission/orders/gaselectric/2018/ge17-003xcel.pdf  
08/31/18 - Staff's Filing regarding Settlement (Staff and NorthWestern Energy) - Joint Motion for Approval of Settlement Stipulation (Public Utilities Commission - M:/jointmotion2.pdf  
08/31/18 - Settlement Stipulation (Staff and NorthWestern Energy) - M:/settlement2.pdf-  
08/31/18 - Settlement Stipulation (Staff and NorthWestern Energy) Confidential (not available to the public) - N:/Internet/gaselectric/2018/ge17-003/settlement.pdf  
08/31/18 - Attachment A - TCJA Refund Allocation by Class - M:/attachmenta2.pdf  
08/31/18 - Staff Memorandum Supporting Settlement Stipulation (Staff and NorthWestern Energy) - m:/memo3.pdf  
08/31/18 - Staff Memorandum Supporting Settlement Stipulation (Staff and NorthWestern Energy) Confidential (not available to the public) - N:/Internet/gaselectric/2018/ge17-003/memo2.pdf  
08/31/18 - Certificate of Service for Public Documents - M:/083118.pdf  
08/31/18 - Certificate of Service for Confidential Documents - M:/083118b.pdf  
08/31/18 - Certificate of Service for Attachment A - M:/certificateofservice083118c.pdf  
09/21/18 - Order Granting Joint Motion for Approval of Settlement Stipulation Between Staff and NorthWestern Energy - M:/puc/web/internet/commission/orders/gaselectric/2018/ge17-003nw.pdf  
09/28/18 - Joint Motion for Approval of Settlement Stipulation (Public Utilities Commission Staff and Montana-Dakota Utilities Co., a Division of MDU Resources Group) - M:/jointmotion3.pdf  
09/28/18 - Settlement Stipulation (Public Utilities Commission Staff and Montana-Dakota Utilities Co., a Division of MDU Resources Group) - M:/settlement3.pdf  
09/28/18 - Exhibit 1 - 2018 Refund Amounts - M:/stipulationexhibit1.pdf  
09/28/18 - Exhibit 2 - Estimated TCJA Refund by Rate Class - M:/stipulationexhibit2.pdf  
09/28/18 - Certificate of Service - M:/certificateofservice092818.pdf  
10/05/18 - Staff Memorandum Supporting Settlement Stipulation (Staff and Montana-Dakota Utilities Co., a Division of MDU Resources Group, Inc.) - M:/memo4.pdf  
10/23/18 - Order Granting Joint Motion for Approval of Settlement Stipulation Between Staff and Montana-Dakota Utilities Co. - M:/puc/web/internet/commission/orders/gaselectric/2018/ge17-003mdu.pdf  
12/04/18 - Montana-Dakota Utilities Co., a Division of MDU Resources Group Inc.'s Compliance Filing Regarding 2019 Rate Reductions - M:/compliancefiling.pdf  
12/03/18 - Exhibit 1 - Natural Gas Tariff Pages - M:/exhibit1.pdf  
12/04/18 - Redlined - M:/tariff120318.pdf  
12/04/18 - Electric Tariff Pages - M:/exhibit2.pdf  
12/04/18 - Redlined - M:/tariff2120318.pdf  
12/03/18 - Exhibit 3 - Natural Gas Cost of Service Schedules Supporting Annual Reduction to Reflect Effects of TCJA - M:/exhibit3.pdf  
12/03/18 - Exhibit 4 - Support for Proposed Natural Gas Service Rates - M:/exhibit4.pdf  
12/03/18 - Exhibit 5 - Electric Cost of Service Schedules Supporting Annual Reduction to Reflect Effects of TCJA - M:/exhibit5.pdf  
12/03/18 - Exhibit 6 - Support for Proposed Electric Service Rates - M:/exhibit6.pdf  
12/13/18 - Montana-Dakota Utilities Co., a Division of MDU Resources Group Inc.'s Letter regarding Supplement

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to December 3, 2018 Submittal - M:/ltr121318.pdf  
12/19/18 - Montana-Dakota Utilities Co., a Division of MDU Resources Group Inc.'s Letter regarding Revisions to December 3, 2018 Submittal - M:/ltr121918.pdf  
12/19/18 - Revised Electric Tariff Pages - M:/exhibit2121918.pdf  
12/19/18 - Revised Exhibit 6 - Support for Proposed Electric Service Rates (Pages 1, 2 and 9) - M:/exhibit6121918.pdf  
12/28/18 - Order Approving Revised Rates and Associated Tariff Revisions for Montana-Dakota Utilities Co. on Less Than 30 Day's Notice - M:/puc/web/internet/commission/orders/gaselectric/2018/ge17-003mdurevisedrates.pdf  
01/08/19 - Montana-Dakota Utilities Co., a Division of MDU Resources Group Inc.'s Letter regarding Revised Tariff Pages - M:/ltr010819.pdf  
01/08/19 - Revised Electric Tariff Pages- M:/mdueletrictariff.pdf  
01/08/19 - Revised Natural Gas Tariff Pages - m:/mdugastariff.pdf  
01/08/19 - Revised Tariff Page Section 3, Sheet 2 - M:/gastariff.pdf  
03/12/19 - Montana-Dakota Utilities Co., a Subsidiary of MDU Resources Group Inc.'s Letter regarding Tax Cuts and Jobs Act Refund Compliance Filing - M:/ltr031219.pdf  
03/12/19 - Attachment A - Refund Rates and Calculation - m:/attachmenta.pdf  
03/12/19 - Attachment B - Summary of TCJA Refund Applied on February 15, 2019 - M:/attachmentb.pdf  
03/29/19 - Joint Motion for Approval of Settlement Stipulation (Public Utilities Commission Staff and Otter Tail Power Company) - M:/jointmotion4.pdf  
05/02/19 - Joint Motion for Approval of Settlement Stipulation (Public Utilities Commission Staff and MidAmerican Energy Company) – M:/jointmotion5.pdf  
05/02/19 - Settlement Stipulation (Public Utilities Commission Staff and MidAmerican Energy Company) – M:/stipulation.pdf  
05/02/19 - Exhibit A - SD Gas Tax Reform Proof of Revenue – M:/exhibita.pdf  
05/02/19 - Exhibit B - SD Electric Tax Reform Proof of Revenue – M:/exhibitb.pdf  
05/02/19 - Exhibit C - SD Clause TERM Worksheet Gas – M:/exhibitc.pdf  
05/02/19 - Exhibit D - SD Clause TERM Worksheet Electric – M:/exhibitd.pdf  
05/02/19 - Exhibit E - SD Electric Redlined Tariff Sheets – M:/exhibite.pdf  
05/02/19 - Exhibit F - SD Electric Revised Tariff Sheets – M:/exhibitf.pdf  
05/02/19 - Exhibit G - SD Gas Redlined Tariff Sheets – M:/exhibitg.pdf  
05/02/19 - Exhibit H - SD Gas Revised Tariff Sheets – M:/exhibith.pdf  
05/02/19 - Exhibit I - SD Electric ECA Factor Worksheet – M:/exhibiti.pdf  
  
05/03/19 - Staff Memorandum Supporting Settlement Stipulation (Public Utilities Commission Staff and MidAmerican Energy Company) - M:/memo5.pdf  
05/13/19 - MidAmerican Energy Company's Letter regarding Corrected Gas Tariff Page that were Filed in Exhibts G and H - M:/ltr051319.pdf  
05/13/19 - Corrected Gas Tariff Page - M:/gastariff051319.pdf  
05/13/19 - Redlined - M:/redlined051319.pdf  
05/14/19 - Order Granting Joint Request to Adopt the Settlement of the Tax Cuts and Jobs Act with Respect to Otter Tail Power Company - M:/puc/web/internet/commission/orders/gaselectric/2019/ge17-003order.pdf  
05/15/19 - Order Granting Joint Motion for Approval of the Settlement Stipulation Between Staff and MidAmerican Energy Company - M:/puc/web/internet/commission/orders/electric/2019/ge17-003midamerican.pdf  
05/31/19 - NorthWestern Energy's Annual Report of Jurisdictional Earnings 2018 Confidential (not available to the public) -N|/Internet/gaselectric/2019/ge17-003/report.pdf

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05/31/19 - Exhibit A - Financial Summary and Adjustments Confidential (not available to the public)  
-N:/Internet/gaselectric/2019/ge17-003/exhibita.pdf

07/18/19 - MidAmerican Energy Company's Letter regarding Revised Electric Tariff Pages - M:/ltr071819.pdf

07/18/19 - Revised Electric Tariff Pages - M:/tariffpages071819.pdf

07/18/19 - Redlined - M:/redlined071819.pdf

07/30/19 - Docket Closed - M:/close.pdf

03/25/20 - MidAmerican Energy Compnays' Letter regarding its Electric and Gas Tax Expense Refund Mechanism (TERM) Reconciliations - M:/ltr032520.pdf

03/25/20 - South Dakota Electric TERM Reconciliation and Calculation - M:/SDElectricWorkpapers.pdf

03/25/20 - South Dakota Gas TERM Reconciliation and Calculation - M:/SDGasWorkpapers.pdf

03/25/20 - Electric Tariff Page - M:/ElectricClean032520.pdf

03/25/20 - Redlined - M:/ElectricRedlined032520.pdf

03/25/20 - Gas Tariff Page - M:/GasClean032520.pdf

03/25/20 - Redlined - M:/GasRedlined032520.pdf

04/17/20 - Order Approving MidAmerican Energy Company's Term Reconciliations -  
M:/puc/web/internet/commission/orders/Gaselectric/2020/GE17-003%20041420.pdf

04/17/20 - Docket Reclosed - M:/Reclosed041720.pdf

06/01/20 - NorthWestern Energy's Exhibit A - Financial Summary and Adjustments Confidential (not available to the public) - N:/Internet/gaselectric/2017/ge17-003/ExhibitA0620.pdf

07/16/20 - MidAmerican Energy Companys' Letter regarding its Electric and Gas Tax Expense Refund Mechanism (TERM) Reconciliations - M:/ltr071620.pdf

07/16/20 - Final South Dakota Electric TERM Reconciliation and Calculation - M:/FinalElectric.pdf

07/16/20 - Final South Dakota Gas TERM Reconciliation and Calculation - M:/FinalGas.pdf

07/16/20 - Gas Tariff Page - M:/GasClean071620.pdf

07/16/20 - Redlined - M:/GasRedlined071620.pdf

08/06/20 - Order Approving MidAmerican Energy Company's TERM Reconciliations -  
M:/puc/web/internet/commission/orders/gaselectric/2020/GE17-003TariffRev.pdf

08/06/20 - Docket Reclosed - M:/reclosed080620.pdf

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**Docket Synopsis :**