

MONTANA-DAKOTA UTILITIES CO.
SOUTH DAKOTA PUBLIC UTILITIES COMMISSION
FIRST DATA REQUEST ISSUED MAY 8, 2020
RESPONSES DUE MAY 22, 2020
DOCKET NO. GE20-002

For each response where it is necessary, separate amount between Natural Gas and Electric and describe any differences between Natural Gas and Electric. For responses where the Company's answer is the same for both Natural Gas and Electric, please indicate so.

- 1-1. Confirm that the Company acknowledges that the deferral accounting method and the resulting creation of a regulatory asset shall not preclude Commission review of these amounts and any future cost recovery for reasonableness and prudence.

Response:

Montana-Dakota confirms that the intent of requesting a deferred accounting order and creation of a regulatory asset is solely to have the authority to track the costs and not immediately expense the costs. Upon determination of the net costs and lost revenues associated with COVID-19, the Company will separately file an application requesting the authority to recover such costs upon Commission review and determination of the reasonableness and prudence of this separate request.