

Exhibit No. 208

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

IN THE MATTER OF INVESTOR OWNED)	ORDER GRANTING JOINT
UTILITIES' JOINT REQUEST FOR DEFERRED)	REQUEST FOR DEFERRED
TREATMENT OF THE FINANCIAL EFFECTS OF)	ACCOUNTING TREATMENT
COVID-19 AND THE CREATION OF)	OF THE FINANCIAL EFFECTS
REGULATORY ASSETS)	OF COVID-19 AND CREATION
)	OF REGULATORY ASSETS
)	
)	GE20-002

On May 1, 2020, the South Dakota Public Utilities Commission (Commission) received a Joint Request for Deferred Treatment of the Financial Effects of COVID-19 and the Creation of Regulatory Assets from Northern States Power Company dba Xcel Energy, MidAmerican Energy Company, NorthWestern Energy, Otter Tail Power Company, and Montana-Dakota Utilities Company, a Division of MDU Resources Group (collectively, Petitioners). Petitioners sought approval for deferred accounting treatment to allow for the recognition of the costs associated with the response to COVID-19 as a regulatory asset beginning from the date the emergency was declared, March 13, 2020.

On May 7, 2020, the Commission electronically transmitted notice of the filing and the intervention deadline of May 15, 2020, to interested entities and persons on the Commission's PUC Weekly Filings electronic listserv. On June 15, 2020, Comments were filed from Raymond Gifford on behalf of Wilkinson Barker Knauer, LLP.

The Commission has jurisdiction over this matter pursuant to SDCL Chapter 49-34A, specifically 49-34A-7 and ARSD 20:10:13:48.

At its regularly scheduled meeting on August 18, 2020, the Commission considered this matter. Commission staff (Staff) recommended approval of the request, subject to the conditions contained in Staff's Memorandum, filed August 12, 2020. The Commission voted unanimously to approve the joint request for deferred accounting and the creation of regulatory assets, subject to the conditions recommended by Staff. It is therefore

ORDERED, that Petitioners are allowed to use deferred accounting for costs incurred as a result of the COVID-19 pandemic and to recognize these costs as regulatory assets beginning from the date the emergency was declared, March 13, 2020, with the following conditions:

1. The deferred 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, including both rate filings by the Petitioners and rate reviews initiated by the Commission, and does not guarantee any such recovery.

2. The allowance for deferred accounting and the resulting creation of a regulatory asset in this docket is based on the facts of this case and any future deferred accounting method and the resulting creation of a regulatory asset for any other costs not related to this current docket must be approved by the Commission.

3. In instances where a Petitioner intends to include COVID-related cost increases in addition

to incremental bad debt in its regulatory asset, it must also include an account of all COVID-related cost decreases and, if applicable, all benefits received related to the pandemic (federal and other) in the regulatory asset as well.

4. The Petitioners will provide, on a quarterly basis, updates regarding all known and estimated cost increases and decreases and revenue increases and decreases it plans to include in its regulatory asset. These updates are required until there are no changes to report regarding the balance of the regulatory asset.

5. The Petitioners will provide, on a quarterly basis, status updates regarding, at a minimum, the number of customers that have been disconnected, number of customers that are in arrears at the time the quarterly report is submitted, the total amount of arrears associated to the number of customers reported, and payment arrangements that have been made with its customers, including number of payment arrangements made, average length of payment arrangements, and total dollar amounts associated with such payment arrangements. The updates shall include both quarterly and cumulative information, if available, and be required until utilities are no longer tracking bad debt associated with COVID-19.

Dated at Pierre, South Dakota, this 19th day of August 2020.

CERTIFICATE OF SERVICE
The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, electronically or by mail.
By: <u>Adam de Huelck</u>
Date: <u>8/19/20</u>
(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

Gary Hanson
GARY HANSON, Chairman

Chris Nelson
CHRIS NELSON, Commissioner

Kristie Fiegen
KRISTIE FIEGEN, Commissioner