# Webinar Follow-up: Response to Stakeholder Request for Further Information EB-2020-0133 Stakeholder Webinar January 20, 2021

At the January 14, 2021 webinar, one stakeholder requested additional information pertaining to the *Report on Regulatory Principles, Policies and Accounting Treatments Applied in Other Jurisdictions in Response to COVID-19*, as prepared by London Economics International LLC (LEI). That stakeholder's questions, and LEI's responses, are provided below.

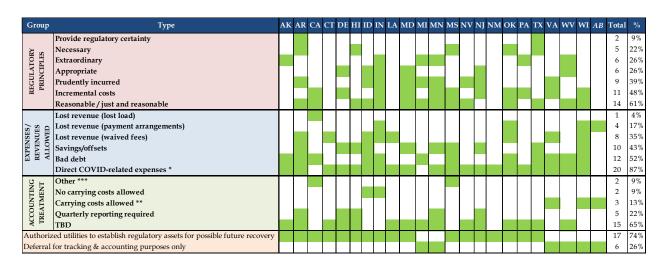
#### Question #1:

Please provide a list of jurisdictions included in each bar of the graph in Figure 8. Each bar represents various "Regulatory Principles", "Expenses/Revenues Allowed", and "Accounting Treatment" findings.

## Response #1:

Please see the table below. Columns show the 22 US states and one Canadian province (Alberta) selected for further analysis into deferral account orders, while rows depict the groupings and types shown in Figure 8 and discussed further in Section 3 of the 'Report on regulatory principles, policies, and accounting treatments applied in other jurisdictions in response to COVID-19' ("the report"). Cells highlighted in green indicate jurisdictions that were included in each bar of Figure 8.

In addition, the bottom two rows of the table below indicate the jurisdictions that have either authorized utilities to establish regulatory assets for possible future recovery, or that have allowed deferral for tracking and accounting purposes only.



### Question #2:

Please provide the supporting workpapers for LEI's Report on regulatory principles, policies, and accounting treatments in other jurisdictions in response to COVID-19. Specifically, what are the jurisdictions that support the report's data, tables and graphs?

## Response #2:

Please refer to pages 4 to 5, and pages 18 to 22, for a summary of jurisdictions covered in the report. As noted on page 4 of the report, LEI commenced the research process by assessing all US states and Canadian provinces, and conducted further analysis into the deferral account orders issued in 23 of these 59 jurisdictions. The list of the 23 jurisdictions can be found in Figure 7 of the report.

Figure 1 of the report provides a summary of regulatory responses to COVID-19 across North America. The specific jurisdictions included in Figure 1 of the report can be seen in Figures 5 and 6 for "disconnection moratoriums" and Figure 7 for "deferral accounts." A breakdown of the jurisdictions by "customer payment plans" is shown in the table below.

Jurisdictions with utilities offering expanded payment plans			Jurisdictions without explicit directives to implement expanded payment plans		
Alaska	Kentucky	Alberta	Alabama	New York	British Columbia
Arizona	Louisiana	Manitoba	Georgia	North Dakota	Nova Scotia
Arkansas	Maryland	New Brunswick	Idaho	Ohio	Newfoundland & Labrador
California	New Hampshire	Quebec	Maine	Oklahoma	Prince Edward Island
Colorado	New Jersey	Saskatchewan	Massachusetts	Oregon	
Connecticut	North Carolina		Michigan	South Dakota	
Delaware	Pennsylvania		Minnesota	Tennessee	
Florida	Rhode Island		Mississippi	Utah	
Hawaii	South Carolina		Missouri	West Virginia	
Illinois	Texas		Montana	Wisconsin	
Indiana	Vermont		Nebraska	Wyoming	
Iowa	Virginia		Nevada		
Kansas	Washington		New Mexico		

### Question #3:

Please provide a list of jurisdictions and citations where LEI has identified application of a "means test" or "cost sharing" related to the recovery of COVID-19 costs and/or lost revenues.

## Response #3:

Please refer to footnote 64 on page 20 of the report. As stated in the footnote, none of the jurisdictions LEI reviewed have yet to rule on possible cost-sharing mechanisms related to the recovery of balances in COVID-19 deferral accounts. In footnote 64, we also note that the Michigan Attorney General suggested as part of a stakeholder comment that utilities only recover 80% of costs incurred, but the Commission had yet to rule on the matter.