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June 14, 2023

**VIA E-FILING**

Will Seuffert  
Executive Secretary  
Minnesota Public Utilities Commission  
121 7th Place East, Suite 350  
St. Paul, MN 55101-2147

Re: In the Matter of Application by Minnesota Power for  
Authority to Increase Rates for Electric Service in Minnesota  
Docket No. E015/GR-21-335  
**Compliance Filing**

Dear Mr. Seuffert:

Minnesota Power (or the “Company”) submits this filing in compliance with Order Points 65 and 66 of the Minnesota Public Utilities Commission’s (Commission) “Findings of Fact, Conclusions, and Order” dated February 28, 2023 (“Initial Order”), and as modified by its “Order Granting Reconsideration in Part, Revising February 28, 2023, and Otherwise Denying Reconsideration Petitions” dated May 15, 2023 (“Reconsideration Order”) in the above-referenced Docket. Order Point 65 requires the Company to “file an interim rate refund proposal addressing the refund issue as appropriate, based on the final revenue requirement and rates authorized in this case.”

In its Initial Order the Commission approved increasing rates by a total of \$59 million, or an equal percentage increase across all rate classes which is an estimated increase of 9.39 percent. Based on the approved interim rates currently in effect, residential customers (other than Dual Fuel) will receive a small increase to their rates, while non-residential customer classes will see a modest decrease to their rates. The final general rates submitted in this filing were developed based on the ordered test year revenue increase of \$58,789,228. The Company proposes to implement new rates beginning on the first day of the calendar month after approval is received or on the first day of the subsequent month if approval occurs less than five days before the end of the month.

Order Point 66 contains several compliance items, including a similar requirement to Order Point 65, and are as follows:

- **Interim Rate Refund Plan** designed to refund customers except Residential (other than Dual Fuel) the difference between authorized final rates and interim rates, including interest, for the time period between January 1, 2022, and the date when final rates go into effect.

- **Draft Customer Notice of New Electric Rates** that explains the final rates, the monthly basic service charges, and other changes to rate design and customer billings.
- **Financial Schedules** reflecting the Commission’s decision, including a revenue requirements summary, a rate base summary, an operating income summary, a calculation of Minnesota Power’s authorized cost of capital, a statement of total allowed revenues, a calculation of the final average retail rate increase percentage, and the class revenue apportionment.
- **Rate Design Schedules** reflecting changes to the monthly service charges and energy rates for most customers, updated demand rates for larger commercial and industrial customers, and separated out a transmission demand charge for Large Light and Power and Large Power customers. Due to regulatory requirements and an attempt for simpler bill layouts, updates were approved for restructuring the Adjustment and Rider lines on customer bills. The Resource Adjustment line, that is currently on customer bills, will be removed and replaced with two billing lines: a Fuel and Purchased Energy line and a MN Policy Adjustment line. The Fuel and Purchased Energy line will include all of Minnesota Power’s fuel and purchased energy expenses and the Renewable Source program fuel credits. The MN Policy Adjustment line will combine the Conservation Program Adjustment, Rider for Renewable Resources, Rider for Transmission Cost Recovery, and the Rider for Solar Energy Adjustment.
- **Comparison of Operating Revenues under Present and Proposed Rates**, including detailed billing determinants (number of customers, energy usage, and demand usage), per unit charges, and total sales revenue by type (customer, energy, and demand charges) for each customer class. Updated supporting data for the billing comparisons is also included.
- **Revised Tariff Sheets** and a summary of rate riders and charges in effect after the date final rates are implemented.
- **Conservation Improvement Plan**, including a revised calculation of the Conservation Cost Recovery Charge (“CCRC”) and a summary of Conservation Improvement Plan (“CIP”) costs, recoveries, and the projected CIP tracker balance at the time final rates become effective.
- **Cost of Service Study** reflecting updated Minnesota Jurisdiction and Total Company numbers.

Order Point 66.b. requires the Company to file, “[a] revised base cost of energy, supporting schedules, and revised fuel adjustment tariffs to be in effect on the date final rates are implemented.” Due to Commission decisions in Docket Nos. E015/GR-19-442,<sup>1</sup>

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<sup>1</sup> In the Matter of the Application by Minnesota Power for Authority to Increase Rates for Electric Service in Minnesota.

E015/MR-19-443<sup>2</sup> and E999/CI-03-802<sup>3</sup> that resulted in the entire base cost of energy being moved into the Base Cost of Fuel and Purchased Energy, Minnesota Power has not included the specified information.

The Statement Regarding Justification for Excising Trade Secret Information was previously provided in this Docket as required by the Revised Procedures for Handling Trade Secret and Privileged Data, pursuant to Minn. Rule part 7829.0500. An Affidavit of Service is also included.

Minnesota Power believes that the content of this filing meets all compliance requirements in the Initial Order and Reconsideration Order. Therefore, the Commission should accept the Company's proposed Compliance Filing and Interim Rate Refund Plan and authorize implementation of final rates in this docket.

Please contact me at (218) 355-3601 or lhoyum@mnpower.com with any questions related to this matter.

Yours truly,



Lori Hoyum  
*Rates Compliance Administrator*

LMH:th  
Attach.

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<sup>2</sup> In the Matter of the Petition of Minnesota Power for Approval of a New Base Cost of Fuel and Purchased Energy.

<sup>3</sup> In the Matter of an Investigation into the Appropriateness of Continuing to Permit Electric Energy Cost Adjustments (Base Cost of Energy)

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STATE OF MINNESOTA    )  
                                  ) ss  
COUNTY OF ST. LOUIS    )

AFFIDAVIT OF SERVICE VIA  
ELECTRONIC FILING

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Tiana Heger of the City of Duluth, County of St. Louis, State of Minnesota, says that on the 14<sup>th</sup> day of June, 2023, she served Minnesota Power's Compliance Filing in **Docket No. E015/GR-21-335** on the Minnesota Public Utilities Commission and the Energy Resources Division of the Minnesota Department of Commerce via electronic filing. The persons on E-Docket's Official Service List for this Docket were served as requested.



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Tiana Heger

## I. PROPOSED INTERIM RATE REFUND PLAN

### Overview of Commission Decisions

Minnesota Power hereby submits its Interim Rate Refund Plan in compliance with the Commission's February 28, 2023 Order in Docket No. E-015/GR-21-335. Minnesota Power filed its petition for authority to increase its retail electric service rates on November 1, 2021, and initially requested interim rates of \$87.3 million annually or 14.23 percent to be placed into effect on January 1, 2022. The Company later reduced this request by \$8.0 million as a rate mitigation measure to reflect a 50 percent interim rate reduction for the residential class (reflecting an interim rate increase from these customers of 7.11 percent rather than 14.23 percent). The resulting interim rates of \$79.4 million were placed into effect on January 1, 2022, pursuant to the December 30, 2021 "Order Setting Interim Rates," and subject to refund pending final Commission action on the general rate increase application.

The Commission issued its Findings of Fact, Conclusions, and Order (the "Initial Order") in this proceeding on February 28, 2023, and its Order denying petitions for reconsideration and granting in part request for clarifications ("Reconsideration Order") on May 15, 2023.

Per Order Points 65 and 66.e. of the Commission's Initial Order Minnesota Power must submit a compliance filing including "a proposal to make refunds of interim rates, including interest to affected customers" if final rates are lower than interim rates.

Order Point 1.g. of the Commission's Reconsideration Order further directed the Company as follows:

*Grant Minnesota Power's clarification request that ST Paper and Cenovus sales should be regarded as a known and measurable change. The Company may exclude sales revenue not received from ST Paper and Cenovus during the period of interim rates; Minnesota Power shall file in a compliance filing its interim rate calculation, as described in the Company's clarification request, for final Commission approval.*

In its Initial Order, the Commission determined that sales to ST Paper, a retail customer of Minnesota Power, and Cenovus (formerly called Husky), a customer of Superior Water Light & Power ("SWL&P", a wholesale customer of Minnesota Power) should be factored into the Company's final rate calculation, despite not operating in the 2022 test year. The Reconsideration Order clarified that Minnesota Power was only required to factor the actual sales impacts from these two customers into the interim rate refund calculation, to avoid "refunding" to customers revenues that the Company never received during the interim rate period due to the time of their operations (as discussed in more detail below).

## **Assumptions for the Interim Rate Refund**

In a typical rate case, an overcollection factor would be calculated based on interim rates collected over the interim rate period and final rates authorized by the Commission. This overcollection factor would then be applied to the interim rates paid by each customer to calculate the refund amount. This has been the recommended and approved method for calculating interim rate refunds in the Company's past several rate cases. However, there are two factors that affect the interim rate refund calculation in this case compared to a typical rate case: treatment of the residential customer class for establishing initial interim rates; and treatment of ST Paper and Cenovus.

### **Treatment of the residential class**

Residential customers paid interim rates of 7.11 percent during the interim rate period, which is lower than the 8.93 percent allowed in the Initial Order for final rates. The Company agreed to forgo the collection of this differential and not factor the under-collection into its calculation of interim rate refunds for other customer classes. Therefore, the residential class is entirely backed out of all interim rate calculations.

### **Treatment of ST Paper and Cenovus**

ST Paper began ramping up its operations in late January, 2023 (after the end of the 2022 test year). Cenovus also began operating in January of 2023, but at a much lower pace and is still not operating at full production. Cenovus has most recently publicly stated that it expects to resume full operations in June, 2023. In order to exclude sales revenue not received from ST Paper and Cenovus during the period of interim rates, two separate overcollection factors have been calculated.

#### **1. 2022 Factor – No ST Paper or Cenovus**

In the calendar year 2022, both ST Paper and Cenovus were idle and no revenue was collected from these customers. Therefore, the overcollection factor and subsequent refund amount in 2022 excludes all revenue from these customers from the approved test year. This factor is 23.08 percent, as shown in the calculation on page 5 of this schedule.

#### **2. 2023 Factor – ST Paper at 100 percent and Cenovus ramps to 100 percent**

ST Paper began ramping up operations in late January, and the Company's proposed methodology includes 100 percent of their revenues approved by the Commission for all months in 2023.

Cenovus has been operating in the early months of 2023, but at levels between 26 to 42 percent of the MWh level assumed in the Commission's Order.<sup>1</sup> Since the levels to date have been well below 50 percent capacity, the Company assumed in the second overcollection factor that Cenovus operates at 50 percent of these revenues beginning in January and until June 1. Beginning on June 1,

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<sup>1</sup> See page 9 of this section for MWh usage by Cenovus for January through April.



100 percent of these revenues apply to the overcollection calculation.

To summarize, Minnesota Power's proposed 2023 overcollection factor will include these two parts:

- Ramping period (assumed for this filing to be January through the end of May 2023): ST Paper at 100 percent and Cenovus at 50 percent.
- Full operations period (assumed for this filing to be June through December 2023): ST Paper and Cenovus both at 100 percent.

The second overcollection factor is calculated to be 30.49 percent, as shown in the calculation on page 6 of this schedule.

Minnesota Power proposed a methodology with these two factors primarily in the interest of simplicity, both for understanding the methodology and for implementing it. The Company also sought to err on the side of including revenues – for example, by factoring a full month of ST Paper revenues in January 2023 even though actual ST Paper revenues were considerably lower for that month. Attempting to track a separate factor for every month would not be practicable for the Company's billing system to implement.

A further consideration is that Cenovus is not a customer of Minnesota Power and, consequently, is not paying interim rates. Rather, Cenovus is a customer of SWL&P, a wholesale customer of Minnesota Power. The Company does not collect revenues from Cenovus and does not collect interim rates from SWL&P. Rather, Cenovus' operations impact Minnesota Power's retail customers through the allocation process in the 2022 test year. Accounting for month-to-month actuals through different allocators would likewise not be practicable. Therefore, the Company believes its straightforward approach of using two factors with the previously approved overcollection factor methodology is a simple and reasonable approach to reflect the Commission's decisions regarding interim rate refunds and is consistent with prior Commission interim rate decisions.<sup>2</sup>

Pages 5 and 6 below show the calculation of the two over-collection factors with the assumptions described above. Supporting documentation for the two factors can be found throughout this compliance filing. Schedules labeled "without 2023 Customer Start-Up" support the 2022 overcollection factor and schedules labeled "with Varied 2023 Customer Start-Up" support the 2023 overcollection factor.

### **Proposed Mechanics of Interim Rate Refund**

The Company anticipates that final rates will be implemented beginning with the August 2023 billing cycle, and interim refunds will be provided as a one-time credit in November 2023. The actual timing of final rate implementation will have no effect on the two \_\_\_\_\_

<sup>2</sup> See Docket Number E002/GR-05-1428, Compliance Filing, May 24, 2007.

overcollection factors proposed but will affect the interim rate revenue collected and thus the total refund to customers. The delay between final rate implementation and refunding is necessary to allow time for all customers to be completely billed for the interim rate period, and for the compilation of final numbers so that refund factors can be applied to provide the correct level of refunds to customers.

Minnesota Power will use its Customer Information System program to apply a refund factor (or percentage) to each billed interim rate amount, which will then be grossed up for interest using a percentage that varies by month based on the prime rate and the number of months Minnesota Power has been holding the customers' money. The sum of the interim rate refund and interest will determine an overall refund amount for each month, which will then have credits for applicable taxes and franchise fees applied. The monthly values will then all be summed and displayed on the bill in total as "Interim Rate Refund" with a note explaining the adjustment.

Based on current assumptions and actual interim revenues collected, the Company expects to refund \$27.1 million to customers for interim rates collected January 1, 2022 through April 30, 2023. The actual amount refunded will be greater, as the Company anticipates collecting interim rates until the August 2023 billing cycle.

Refunds for existing customers will be in the form of a one-time bill credit. All inactive customer refunds will be calculated and a check will be issued if the customer requests one. Any residual unclaimed refunds will be handled in accordance with Minn. Stat. §345.34.

### **Conclusion**

The Company respectfully requests the Commission approve its interim rate refund methodology as described in this Interim Rate Refund Plan, which includes a net refund to customers of \$27.1 million through April 2023 and which will include the use of overcollection factors described above to determine the refund amounts for the subsequent months until final rates are implemented.

## Interim Rate Overcollection Summary - 2022 Overcollection Factor

<u>Test Year Interim Revenues</u>		<b>Interim Rate Test Year 1.1.22</b> Original mining/metals forecast	<b>Allowed Test Year</b> Mining and metals forecast adjusted and excluding ST Paper/Husky
a	Test Year Interim Rate Increase	\$87,323,708	\$66,319,028 1/
b	Less Residential Interim Rates Not Recoverable	\$7,965,112	\$3,436,003
c	Less Residential Interim Rates Recoverable	\$7,965,112	\$7,965,112
d	Test Year Increase Non-Residential (a-b-c)	\$71,393,484	\$54,917,913
<hr/>			
<b><u>Overcollection Factor</u></b>			
e	Interim Rate Test Year Increase Non-Residential	\$71,393,484	
f	Allowed Test Year Increase Non-Residential	\$54,917,913	
g	Overcollection Amount (e-f)	\$16,475,571	
h	Overcollection Factor (g/e)	23.08%	
<b><u>Actual Interim Rate Revenues</u></b>		<b><u>2022</u></b>	
i	Interim Revenues Collected	\$85,517,202	
j	Less Residential Interim Revenues Collected	\$7,916,440	
k	Subtotal Interim Revenues Refundable (i-j)	\$77,600,762	
l	Overcollection Factor (h)	23.0771%	
m	Overcollection Amount (k*l)	\$17,908,033	
n	Interest	\$498,543	
o	Total Interim Overcollection Amount	\$18,406,576	

1/ Section 3, Compliance Schedule 1, Column (4), line 10

## Interim Rate Overcollection Summary - 2023 Overcollection Factor

January through May 2023  
June through December 2023

ST Paper 100%, Husky 50%  
ST Paper 100%, Husky 100%

<u>Test Year Interim Revenues</u>		<u>2023 Factor</u>	
a	Test Year Interim Rate Increase	\$59,796,422	1/
b	Less Residential Not recoverable	\$2,203,912	
c	Less Residential Interim Rates Recoverable	\$7,965,112	
d	Increase Non-Residential (a-b-c)	\$49,627,398	
<u>Overcollection Factor</u>			
e	Test Year Interim Rate Increase Non-Residential	\$71,393,483	
f	Allowed Increase Non-Residential (d)	\$49,627,398	
g	Overcollection Amount (e-f)	\$21,766,085	
h	Overcollection Factor (g/e)	30.49%	
<u>Actual Interim Rate Revenues</u>		<u>2023 YTD</u>	
i	Interim Revenues Collected	\$29,867,559	
j	Less Residential Interim Revenues Collected	\$3,031,584	
k	Subtotal Interim Revenues Refundable (i-j)	\$26,835,975	
l	Overcollection Factor (h)	30.4875%	
m	Overcollection Amount (k*l)	\$8,181,617	
n	Interest (carrying forward 2022 balance)	\$582,334	
o	Total Interim Overcollection Amount	\$8,763,951	

1/ Section 3, Compliance Schedule 1, Column (5), line 10

**Overcollected Interim Rate Revenue Interest Calculation**

<b>Revenue Month</b>	<b>Beginning Balance</b>	<b>Current Mo. Collection Principal</b>	<b>Ending Balance</b>	<b>Average Balance</b>	<b>Number of Days</b>	<b>Annual Interest<sup>1</sup></b>	<b>Monthly Interest</b>
Jan-22	\$0	\$1,182,637	\$1,182,637	\$591,318	31	3.250%	\$1,632
Feb-22	\$1,184,269	\$1,475,660	\$2,659,929	\$1,922,099	28	3.250%	\$4,792
Mar-22	\$2,664,721	\$1,525,058	\$4,189,779	\$3,427,250	31	3.371%	\$9,812
Apr-22	\$4,199,591	\$1,379,761	\$5,579,353	\$4,889,472	30	3.500%	\$14,066
May-22	\$5,593,418	\$1,379,616	\$6,973,034	\$6,283,226	31	3.935%	\$21,001
Jun-22	\$6,994,036	\$1,376,775	\$8,370,810	\$7,682,423	30	4.375%	\$27,625
Jul-22	\$8,398,435	\$1,505,538	\$9,903,973	\$9,151,204	31	4.847%	\$37,670
Aug-22	\$9,941,643	\$1,672,630	\$11,614,274	\$10,777,958	31	5.500%	\$50,346
Sep-22	\$11,664,620	\$1,578,954	\$13,243,574	\$12,454,097	30	5.725%	\$58,602
Oct-22	\$13,302,176	\$1,600,508	\$14,902,684	\$14,102,430	31	6.250%	\$74,859
Nov-22	\$14,977,543	\$1,599,556	\$16,577,099	\$15,777,321	30	6.950%	\$90,125
Dec-22	\$16,667,224	\$1,631,340	\$18,298,564	\$17,482,894	31	7.274%	\$108,011
Jan-23	\$18,406,575	\$2,105,129	\$20,511,704	\$19,459,140	31	7.500%	\$123,952
Feb-23	\$20,635,656	\$2,076,457	\$22,712,113	\$21,673,885	28	7.741%	\$128,707
Mar-23	\$22,840,820	\$2,049,213	\$24,890,034	\$23,865,427	31	7.823%	\$158,558
Apr-23	\$25,048,592	\$1,950,817	\$26,999,409	\$26,024,000	30	8.000%	\$171,117
<b>Total</b>		<b>\$26,089,649</b>					<b>\$1,080,877</b>
<b>Total Principal and Interest</b>							<b>\$27,170,526</b>

1/ Annual Rate calculated using prime rate prorated daily found at <https://www.jpmorganchase.com/about/our-business/historical-prime-rate>

**Interim Rates Collected by Month  
For Interim Rate Revenue Collected**

	<b>Residential</b>	<b>General Service</b>	<b>Large Light &amp; Power</b>	<b>Large Power</b>	<b>Lighting</b>	<b>Dual Fuel</b>	<b>Total</b>
<b>Jan-22</b>	\$292,375	\$275,141	\$759,102	\$4,007,288	\$19,356	\$63,824	\$5,417,086
<b>February</b>	\$899,739	\$1,004,894	\$1,305,044	\$3,790,406	\$45,304	\$248,822	\$7,294,208
<b>March</b>	\$782,597	\$1,022,972	\$1,314,534	\$4,020,956	\$44,998	\$205,064	\$7,391,121
<b>April</b>	\$654,153	\$889,200	\$1,236,334	\$3,668,307	\$43,270	\$141,800	\$6,633,064
<b>May</b>	\$595,217	\$820,130	\$1,157,072	\$3,855,268	\$42,839	\$102,972	\$6,573,498
<b>June</b>	\$549,934	\$832,169	\$1,247,309	\$3,794,944	\$42,351	\$49,196	\$6,515,903
<b>July</b>	\$678,523	\$885,063	\$1,390,856	\$4,168,767	\$42,629	\$36,621	\$7,202,460
<b>August</b>	\$741,874	\$983,512	\$1,539,939	\$4,643,995	\$43,091	\$37,461	\$7,989,872
<b>September</b>	\$676,651	\$982,291	\$1,488,457	\$4,292,223	\$43,728	\$35,372	\$7,518,722
<b>October</b>	\$612,855	\$885,799	\$1,494,059	\$4,458,845	\$44,391	\$52,376	\$7,548,326
<b>November</b>	\$646,905	\$885,254	\$1,445,988	\$4,458,508	\$44,196	\$97,400	\$7,578,252
<b>December</b>	\$785,617	\$954,946	\$1,450,277	\$4,445,328	\$45,587	\$172,935	\$7,854,691
<b>Jan-23</b>	\$855,361	\$987,723	\$1,487,525	\$4,174,657	\$45,661	\$209,328	\$7,760,256
<b>February</b>	\$777,826	\$987,872	\$1,518,169	\$4,065,492	\$43,913	\$195,402	\$7,588,674
<b>March</b>	\$724,358	\$915,465	\$1,382,761	\$4,208,941	\$43,462	\$170,859	\$7,445,846
<b>April</b>	\$674,038	\$865,708	\$1,324,618	\$4,024,579	\$41,956	\$141,884	\$7,072,783
<b>Total</b>	\$9,549,628	\$12,396,966	\$18,834,665	\$57,844,984	\$591,315	\$1,648,574	\$108,311,978

Cenovus Usage Comparison

	January	February	March	April
Cenovus Actuals MWh	[TRADE SECRET DATA BEGINS			
Cenovus Test Year MWh	TRADE SECRET DATA ENDS]			
% of Test Year	29%	26%	32%	42%

## Commission Decision Without ST Paper or Cenovus Revenues

Customer Classes	Operating Revenues		Increase	
	Present	General	\$	%
1 Residential	\$ 111,948,172	\$ 123,349,293	\$ 11,401,121	10.18%
2 General Service	\$ 76,999,163	\$ 84,840,978	\$ 7,841,815	10.18%
3 Large Light & Power	\$ 107,584,315	\$ 118,541,009	\$ 10,956,694	10.18%
4 Large Power	\$ 340,605,398	\$ 375,293,624	\$ 34,688,226	10.18%
5 Lighting	\$ 3,807,678	\$ 4,195,463	\$ 387,785	10.18%
6 Subtotal by Customer Class	\$ 640,944,726	\$ 706,220,366	\$ 65,275,640	10.18%
<b>Dual Fuel (Interruptible)</b>				
7 Dual Fuel - Residential	\$ 8,260,534	\$ 9,101,810	\$ 841,276	10.18%
8 Dual Fuel - Commercial/Industrial	\$ 1,984,546	\$ 2,186,657	\$ 202,112	10.18%
9 Subtotal Dual Fuel	\$ 10,245,079	\$ 11,288,468	\$ 1,043,388	10.18%
10 <b>Total Sales of Electricity</b>	<b>\$ 651,189,806</b>	<b>\$ 717,508,834</b>	<b>\$ 66,319,028</b>	<b>10.18%</b>



## Commission Decision with 50% Cenovus Revenues

Customer Classes	Operating Revenues		Increase	
	Present	General	\$	%
1 Residential	\$ 111,948,172	\$ 122,117,196	\$ 10,169,024	9.08%
2 General Service	\$ 76,999,163	\$ 83,993,528	\$ 6,994,365	9.08%
3 Large Light & Power	\$ 107,584,315	\$ 117,356,940	\$ 9,772,625	9.08%
4 Large Power	\$ 347,699,036	\$ 379,282,936	\$ 31,583,900	9.08%
5 Lighting	\$ 3,807,678	\$ 4,153,556	\$ 345,878	9.08%
6 Subtotal by Customer Class	\$ 648,038,365	\$ 706,904,155	\$ 58,865,791	9.08%
<b>Dual Fuel (Interruptible)</b>				
7 Dual Fuel - Residential	\$ 8,260,534	\$ 9,010,895	\$ 750,361	9.08%
8 Dual Fuel - Commercial/Industrial	\$ 1,984,546	\$ 2,164,816	\$ 180,270	9.08%
9 Subtotal Dual Fuel	\$ 10,245,079	\$ 11,175,711	\$ 930,631	9.08%
<b>10 Total Sales of Electricity</b>	<b>\$ 658,283,444</b>	<b>\$ 718,079,866</b>	<b>\$ 59,796,422</b>	<b>9.08%</b>

## II. PROPOSED CUSTOMER NOTICE

The data in the Proposed Customer Notice is provided in compliance with Order Point 66.a.v. that requires Minnesota Power to file:

*“Proposed customer notices explaining the final rates, the monthly basic service charges, and any and all changes to rate design and customer billing.”*

## Rate changes

On May 15, 2023, the Minnesota Public Utilities Commission (MPUC) gave final approval for Minnesota Power to increase rates by a total of \$59 million, or an equal percentage increase across all rate classes which is an estimated increase of 9.39 percent.

Based on the approved interim rates currently in effect, Residential customers (other than Dual Fuel) will receive a 2.12 percent increase to their rates, while non-residential customer classes will see a modest average decrease of approximately 4.26 percent to their rates. Final rates for electric service will go into effect on August 1, 2023.

The approval of final rates follows the implementation of interim rates in 2022 and Minnesota Power's application to increase rates with the MPUC in 2021. On November 1, 2021, Minnesota Power requested a 17.58 percent increase in electric rates, or about \$108.3 million per year, with an interim rate increase of 14.23 percent. In January 2022 the requested interim rate increase went into effect for all customers, except for Residential customers (other than Dual Fuel); these customers received approximately a 7.11 percent interim rate increase.

We have implemented changes to the monthly service charges and energy rates for most customers, updated demand rates for larger commercial and industrial customers, and separated out a transmission demand charge for Large Light and Power and Large Power customers.

Due to regulatory requirements and an attempt for simpler bill layouts, updates were approved for restructuring the Adjustment and Rider lines on customer bills. The Resource Adjustment line that is currently on customer bills will be removed and replaced with two billing lines: a Fuel and Purchased Energy line and a MN Policy Adjustment line. The Fuel and Purchased Energy line will include all of Minnesota Power's fuel and purchased energy expenses and the Renewable Source program fuel credits. The MN Policy Adjustment line will combine the Conservation Program Adjustment, Rider for Renewable Resources, Rider for Transmission Cost Recovery, and the Rider for Solar Energy Adjustment.

## For more information

### Minnesota Power

30 W Superior Street  
Duluth, MN 55802  
800-228-4966

[www.mnpower.com/RateReview](http://www.mnpower.com/RateReview)

### Minnesota Public Utilities Commission

121 7th Place East, Suite 350  
St. Paul, MN 55101  
651-296-0406 or 1-800-657-3782

[www.mn.gov/puc](http://www.mn.gov/puc)

Select eDockets to connect to the project database then type 21 in the year field, type 335 in the number field, select Search, and the list of documents will appear on the next page.

## Questions about the Minnesota Public Utilities Commission's review process?

### Consumer Affairs Office

121 7th Place East, Suite 350  
St. Paul, MN 55101  
651-296-0406 or 1-800-657-3782  
[consumer.puc@state.mn.us](mailto:consumer.puc@state.mn.us)

Citizens with hearing or speech disabilities may call through their preferred Telecommunications Relay Service.



**DRAFT**

# Notice of new electric rates

Effective August 1, 2023



[mnpower.com/RateReview](http://mnpower.com/RateReview)

## Changes for monthly electric base rates

Final rates for electric service will go into effect on August 1, 2023. The following table shows how the new electric rates will affect monthly bills for an average customer in each customer class compared with rates that were previously in effect.

Customer classification	Avg. monthly kWh usage	Previous monthly cost*	Change to monthly cost*	Final monthly cost*
Residential	699	\$ 88	\$ 2	\$ 90
Residential Dual Fuel	1,013	\$ 107	\$ -14	\$ 94
General Service	2,581	\$ 345	\$ -15	\$ 330
Commercial and Industrial Dual Fuel	3,654	\$ 370	\$ -44	\$ 326
Large Light and Power	244,117	\$ 24,500	\$ -1,069	\$ 23,431
Large Power	52,139,377	\$ 4,137,256	\$ -175,351	\$ 3,961,905
Lighting	224	\$ 70	\$ -3	\$ 67

\*The monthly costs and increases shown above represent base rate line items on customer bills and may vary by customer class based on usage. Some numbers are affected by rounding to whole dollar amounts.

## Service charge by customer class

Customer classification	\$/Month	
	Current rates	New rates
Residential Standard	\$ 8.00	\$ 9.00
Residential Seasonal	\$ 10.00	\$ 15.00
Residential Electric Vehicle	\$ 4.25	\$ 4.25
Residential Dual Fuel	\$ 8.00	N/A
Dual Fuel — (C&I)	\$ 12.00	N/A
*New DF Standard and Plus - Small	N/A	\$ 6.00
*New DF Standard and Plus - Large	N/A	\$ 16.00
Controlled Access — Residential	\$ 8.00	N/A
Controlled Access — (C&I)	\$ 12.00	N/A
*New Fixed Off-Peak Service - Small	N/A	\$ 6.00
*New Fixed Off-Peak Service - Large	N/A	\$ 16.00
Commercial Electric Vehicle	\$ 12.00	\$ 15.00
General Service (with or without demand meter)	\$ 12.00	\$ 15.00
AMI Opt-Out <b>New</b>	N/A	\$ 20.00

\*Small service is typically customers with load rated at 75 kW or less and single-phase. Large service is typically customers with load above 75 kW or take service at three-phase.

## Dual Fuel and Fixed Off-Peak (Formerly Controlled Access)

Customer classification	\$/kWh	
	Current rates	New rates
Dual Fuel Standard — Residential	\$ 0.05888	\$ 0.06916
Dual Fuel Plus — Residential	\$ 0.05888	\$ 0.04703
Fixed Off-Peak Service — Residential (Small and Large)	\$ 0.05249	\$ 0.04703
Fixed Off-Peak Service — Commercial (Small and Large)	\$ 0.05249	\$ 0.04703
C&I Dual Fuel Standard — Low Voltage Energy	\$ 0.05888	\$ 0.06916
C&I Dual Fuel Standard — High Voltage Energy	\$ 0.05256	\$ 0.06770
C&I Dual Fuel Plus — Low Voltage Energy	\$ 0.05888	\$ 0.04703
C&I Dual Fuel Plus — High Voltage Energy	\$ 0.05256	\$ 0.04601

## Refund

State law allowed Minnesota Power to collect a temporary, interim rate increase while the MPUC considered its rate request. Because the final rates set by the MPUC for all customer classes except Residential (other than Dual Fuel) are lower than the interim rate that has been in effect, Minnesota Power will refund customers the difference with interest, generally through a bill credit.

## Commercial and Industrial demand and energy charges

Customer classification	Current rates	New rates
General Service		
<b>Without</b> Demand Meter (\$/kWh)	\$ 0.08639	\$ 0.09332
General Service		
<b>With</b> Demand Meter		
Energy Charge (\$/kWh)	\$ 0.06054	\$ 0.06507
Demand Charge (\$/kW)	\$ 6.50	\$ 8.00

### III. SCHEDULES

The data contained in Schedules 1 through 16 are provided in compliance with Order Point 66.a. through 66.a.iii. that requires Minnesota Power to file:

- a. *Revised schedules of rates and charges reflecting the revenue requirement and the rate design decisions herein, along with the proposed effective date, and including the following information:*
  - i. *Breakdown of Total Operating Revenues by type;*
  - ii. *Schedules showing all billing determinants for the retail sales (and sale for resale) of electricity.*
  - iii. *These schedules shall include but not be limited to:*
    - *Total revenue by customer class;*
    - *Total number of customers, the customer charge and total customer charge revenue by customer class; and*
    - *For each customer class, the total number of energy and demand related billing units, the per unit of energy and demand cost of energy, and the total energy and demand related sales revenues.*

Schedules 1 through 16 are as follows:

- 1\_ Jurisdictional Summary of Revenue Requirements
- 2\_ Rate Base Summary - Minnesota Jurisdiction
- 3\_ Rate Base Summary – Total Company
- 4\_ Rate Base Adjustments - Minnesota Jurisdiction
  - A. Without 2023 Customer Start-Up
  - B. With Varied 2023 Customer Start-Up
- 5\_ Rate Base Adjustments - Total Company
  - A. Without 2023 Customer Start-Up
  - B. With Varied 2023 Customer Start-Up
- 6\_ Operating Income Summary - Minnesota Jurisdiction
- 7\_ Operating Income Summary – Total Company
- 8\_ Operating Income Adjustments - Minnesota Jurisdiction
  - A. Without 2023 Customer Start-Up
  - B. With Varied 2023 Customer Start-Up
- 9\_ Operating Income Adjustments – Total Company
  - A. Without 2023 Customer Start-Up
  - B. With Varied 2023 Customer Start-Up
- 10\_ Interest Synchronization Adjustment
  - A. Without 2023 Customer Start-Up
  - B. With Varied 2023 Customer Start-Up

11\_Rate Design, Sales, and Revenue – Summary

12\_Rate Design, Sales, and Revenue – Monthly

13\_Class Cost of Service Study

A. Without 2023 Customer Start-Up

B. With Varied 2023 Customer Start-Up

14\_Rate of Return Cost of Capital Summary

15\_Calculation of Proposed General Rate Increase and Total Authorized Revenues

16\_Class Revenue Apportionment

**PUBLIC DOCUMENT  
NON-PUBLIC DATA EXCISED**

Minnesota Power  
Docket No. E015/GR-21-335

Compliance Schedule 1  
Jurisdictional Summary of Revenue Requirements  
Page 1 of 1

Line No.	Description	Calculation Note	Proposed Test Year 2022	Approved Test Year 2022	Approved Test Year without 2023 Customer Start-Up	Approved Test Year with Varied 2023 Customer Start-Up
		(1)	(2)	(3)	(4)	(5)
1	Average Rate Base		\$2,113,031,861	\$2,029,086,038	\$2,045,071,848	\$2,033,642,386
2	Operating Income Before AFUDC		\$79,090,068	\$100,110,375	\$95,862,277	\$99,710,735
3	AFUDC		\$2,485,868	\$2,482,734	\$2,503,546	\$2,489,109
4	Operating Income	Line 2 + Line 3	\$81,575,936	\$102,593,109	\$98,365,824	\$102,199,844
5	Rate of Return	Line 4 / Line 1	3.8606%	5.0561%	4.8099%	5.0255%
6	Required Rate of Return		7.5133%	7.1207%	7.1207%	7.1207%
7	Required Operating Income	Line 1 * Line 6	\$158,758,423	\$144,485,130	\$145,623,431	\$144,809,573
8	Operating Income Deficiency	Line 7 - Line 4	\$77,182,487	\$41,892,020	\$47,257,607	\$42,609,730
9	Gross Revenue Conversion Factor		1.40335	1.40335	1.40335	1.40335
10	Revenue Deficiency	Line 8 * Line 9	\$108,314,136	\$58,789,217	\$66,319,020	\$59,796,415
11	Present Rates Revenue From Sales and DF		\$615,949,394	\$658,283,494	\$651,189,858	\$658,283,497
12	Required Percent Increase	Line 10 / Line 11	17.5849%	8.9307%	10.1843%	9.0837%

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Minnesota Power  
Docket No. E015/GR-21-335

Compliance Schedule 2  
Rate Base Summary - Minnesota Jurisdiction  
Page 1 of 1

Line No.	Description	Proposed Test Year 2022	Approved Test Year 2022	Approved Test Year without 2023 Customer Start-Up	Approved Test Year with Varied 2023 Customer Start-Up
		(1)	(2)	(3)	(4)
1	Plant in Service	\$3,886,109,743	\$3,752,371,930	\$3,779,899,387	\$3,760,254,858
2	Accumulated Depreciation	(\$1,557,548,637)	(\$1,460,107,861)	(\$1,470,242,627)	(\$1,463,004,320)
3	Accumulated Amortization	(\$35,514,081)	(\$35,022,935)	(\$35,247,257)	(\$35,086,692)
4	Net Plant Before CWIP	<u>\$2,293,047,025</u>	<u>\$2,257,241,134</u>	<u>\$2,274,409,503</u>	<u>\$2,262,163,845</u>
5	Other Rate Base Components				
6	Construction Work in Progress	\$35,783,783	\$35,738,582	\$36,038,418	\$35,830,411
7	Fuel Inventory	\$14,689,205	\$14,667,607	\$14,840,389	\$14,713,888
8	Materials and Supplies	\$24,599,288	\$24,530,437	\$24,740,462	\$24,589,922
9	Prepayments	\$115,202,736	\$24,188,586	\$24,436,900	\$24,256,217
10	Cash Working Capital	(\$39,778,461)	(\$39,339,364)	(\$39,510,905)	(\$39,398,364)
11	Asset Retirement Obligation	\$0	\$0	\$0	\$0
12	Electric Vehicle Program	\$0	\$0	\$0	\$0
13	Workers Compensation Deposit	\$71,222	\$71,132	\$71,587	\$71,261
14	Unamortized WPPI Transmission Amortization	(\$425,308)	(\$425,115)	(\$428,889)	(\$426,328)
15	Unamortized UMWI Transaction Cost	\$987,318	\$986,869	\$995,631	\$989,685
16	Unamortized Boswell 1 and 2	(\$4,893,264)	(\$4,876,401)	(\$4,920,423)	(\$4,888,533)
17	Customer Advances	(\$1,762,180)	(\$1,762,180)	(\$1,762,180)	(\$1,762,180)
18	Other Deferred Credits - Hibbard	(\$298,251)	(\$297,223)	(\$299,906)	(\$297,962)
19	Wind Performance Deposit	(\$131,883)	(\$131,428)	(\$132,615)	(\$131,755)
20	Accumulated Deferred Income Taxes	(\$324,059,370)	(\$281,506,597)	(\$283,406,125)	(\$282,067,721)
21	<b>Total Average Rate Base</b>	<u><b>\$2,113,031,861</b></u>	<u><b>\$2,029,086,038</b></u>	<u><b>\$2,045,071,848</b></u>	<u><b>\$2,033,642,386</b></u>



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Minnesota Power  
Docket No. E015/GR-21-335

Compliance Schedule 3  
Rate Base Summary - Total Company  
Page 1 of 1

Line No.	Description	Proposed Test Year 2022	Approved Test Year 2022	Approved Test Year without 2023 Customer Start-Up	Approved Test Year with Varied 2023 Customer Start-Up
		(1)	(2)	(3)	(4)
1	Plant in Service	\$4,417,515,937	\$4,274,627,635	\$4,274,627,638	\$4,274,627,634
2	Accumulated Depreciation	(\$1,763,363,793)	(\$1,655,994,221)	(\$1,655,994,224)	(\$1,655,994,225)
3	Accumulated Amortization	(\$39,943,271)	(\$39,440,991)	(\$39,440,991)	(\$39,440,991)
4	Net Plant Before CWIP	<u>\$2,614,208,873</u>	<u>\$2,579,192,423</u>	<u>\$2,579,192,423</u>	<u>\$2,579,192,418</u>
5	Other Rate Base Components				
6	Construction Work in Progress	\$42,350,038	\$42,350,037	\$42,350,037	\$42,350,037
7	Fuel Inventory	\$17,141,063	\$17,141,063	\$17,141,063	\$17,141,063
8	Materials and Supplies	\$28,190,509	\$28,190,509	\$28,190,509	\$28,190,509
9	Prepayments	\$130,343,706	\$28,024,861	\$28,024,861	\$28,024,861
10	Cash Working Capital	(\$44,266,222)	(\$44,002,029)	(\$43,908,885)	(\$43,990,794)
11	Asset Retirement Obligation	\$0	\$0	\$0	\$0
12	Electric Vehicle Program	\$0	\$0	\$0	\$0
13	Workers Compensation Deposit	\$80,105	\$80,105	\$80,105	\$80,105
14	Unamortized WPPI Transmission Amortization	(\$517,730)	(\$517,730)	(\$517,730)	(\$517,730)
15	Unamortized UMWI Transaction Cost	\$1,201,867	\$1,201,867	\$1,201,867	\$1,201,867
16	Unamortized Boswell 1 and 2	(\$5,565,460)	(\$5,565,460)	(\$5,565,460)	(\$5,565,460)
17	Customer Advances	(\$1,762,180)	(\$1,762,180)	(\$1,762,180)	(\$1,762,180)
18	Other Deferred Credits - Hibbard	(\$339,222)	(\$339,222)	(\$339,222)	(\$339,222)
19	Wind Performance Deposit	(\$150,000)	(\$150,000)	(\$150,000)	(\$150,000)
20	Accumulated Deferred Income Taxes	(\$369,953,437)	(\$322,288,340)	(\$322,288,341)	(\$322,288,341)
21	<b>Total Average Rate Base</b>	<u><b>\$2,410,961,909</b></u>	<u><b>\$2,321,555,903</b></u>	<u><b>\$2,321,649,048</b></u>	<u><b>\$2,321,567,133</b></u>

**PUBLIC DOCUMENT  
NON-PUBLIC DATA EXCISED**

Minnesota Power  
Docket No. E015/GR-21-335

Compliance Schedule 4  
Rate Base Adjustments - Minnesota Jurisdiction  
Page 1 of 3

Line No.	Description	Unadjusted Test Year 2022	Asset Retirement Obligation	Cost to Retire	Decommissioning	Boswell 1 and 2 Regulated Asset	Boswell 3 Environmental Project	EV Program	EVSE Project	Aircraft Hangar	Continuing Cost Recovery Riders
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Plant In Service										
2	Steam	\$1,431,963,301	(\$54,839,819)	\$0	\$0	\$0	(\$13,391,767)	\$0	\$0	\$0	\$0
3	Hydro	\$189,924,582	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Wind	\$710,466,012	(\$9,304,472)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Solar	\$178,725	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$178,725)
6	Transmission	\$943,640,580	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$246,148,829)
7	Distribution	\$668,780,335	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,301,151)	\$0	(\$1,055,956)
8	General Plant	\$216,546,374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,485,374)	(\$9,473,346)
9	Intangible Plant	\$60,717,656	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Total Plant In Service	\$4,222,217,566	(\$64,144,291)	\$0	\$0	\$0	(\$13,391,767)	\$0	(\$1,301,151)	(\$1,485,374)	(\$256,856,856)
11											
12	Accumulated Depreciation and Amortization										
13	Steam	(\$661,382,595)	\$31,839,324	\$0	(\$61,496,671)	\$0	\$6,418,075	\$0	\$0	\$0	\$0
14	Hydro	(\$52,188,004)	\$0	\$11,384,353	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Wind	(\$175,993,785)	\$2,413,206	\$0	(\$584,475)	\$0	\$0	\$0	\$0	\$0	\$0
16	Solar	(\$36,924)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36,924
17	Transmission	(\$231,552,414)	\$0	(\$23,736,401)	\$0	\$0	\$0	\$0	\$0	\$0	\$12,065,209
18	Distribution	(\$277,739,859)	\$0	(\$41,164,005)	\$0	\$0	\$0	\$0	\$56,288	\$0	\$222,463
19	General Plant	(\$98,136,705)	\$0	\$1,439,484	\$0	\$0	\$0	\$0	\$0	\$513,303	\$440,121
20	Intangible Plant	(\$35,506,136)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total Accumulated Depreciation and Amortization	(\$1,532,536,421)	\$34,252,530	(\$52,076,568)	(\$62,081,146)	\$0	\$6,418,075	\$0	\$56,288	\$513,303	\$12,764,717
22											
23	Net Plant Before CWIP										
24	Steam	\$770,580,706	(\$23,000,495)	\$0	(\$61,496,671)	\$0	(\$6,973,693)	\$0	\$0	\$0	\$0
25	Hydro	\$137,736,578	\$0	\$11,384,353	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Wind	\$534,472,227	(\$6,891,266)	\$0	(\$584,475)	\$0	\$0	\$0	\$0	\$0	\$0
27	Solar	\$141,801	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$141,801)
28	Transmission	\$712,088,167	\$0	(\$23,736,401)	\$0	\$0	\$0	\$0	\$0	\$0	(\$234,083,620)
29	Distribution	\$391,040,477	\$0	(\$41,164,005)	\$0	\$0	\$0	\$0	(\$1,244,862)	\$0	(\$833,493)
30	General Plant	\$118,409,669	\$0	\$1,439,484	\$0	\$0	\$0	\$0	\$0	(\$972,072)	(\$9,033,225)
31	Intangible Plant	\$25,211,521	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Total Net Plant Before CWIP	\$2,689,681,145	(\$29,891,761)	(\$52,076,568)	(\$62,081,146)	\$0	(\$6,973,693)	\$0	(\$1,244,862)	(\$972,072)	(\$244,092,139)
33	Construction Work in Progress	\$35,782,907	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Utility Plant	\$2,725,464,052	(\$29,891,761)	(\$52,076,568)	(\$62,081,146)	\$0	(\$6,973,693)	\$0	(\$1,244,862)	(\$972,072)	(\$244,092,139)
35											
36	Working Capital										
37	Fuel Inventory	\$14,689,719	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Materials and Supplies	\$22,804,831	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Prepayments	\$115,146,644	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	Cash Working Capital	(\$36,136,705)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	Total Working Capital	\$116,504,490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42											
43	Additions and Deductions										
44	Asset Retirement Obligation	(\$100,394,890)	\$100,394,890	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	Electric Vehicle Program	\$198,874	\$0	\$0	\$0	\$0	\$0	(\$198,838)	\$0	\$0	\$0
46	Workers Compensation Deposit	\$71,206	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	Unamortized WPPI Transmission Amortization	(\$424,650)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	Unamortized UMWI Transaction Cost	\$985,790	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	Unamortized Boswell 1 and 2	\$0	\$0	\$0	\$0	(\$4,893,264)	\$0	\$0	\$0	\$0	\$0
50	Customer Advances	(\$1,762,180)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	Other Deferred Credits - Hibbard	(\$298,251)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	Wind Performance Deposit	(\$131,883)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	Accumulated Deferred Income Taxes	(\$341,719,927)	\$4,680,017	\$0	\$0	\$1,406,421	\$1,751,265	\$0	(\$12,843)	(\$2,465)	\$9,997,197
54	Total Additions and Deductions	(\$443,475,910)	\$105,074,907	\$0	\$0	(\$3,486,842)	\$1,751,265	(\$198,838)	(\$12,843)	(\$2,465)	\$9,997,197
55											
56	<b>Total Average Rate Base</b>	<b>\$2,398,492,632</b>	<b>\$75,183,146</b>	<b>(\$52,076,568)</b>	<b>(\$62,081,146)</b>	<b>(\$3,486,842)</b>	<b>(\$5,222,428)</b>	<b>(\$198,838)</b>	<b>(\$1,257,706)</b>	<b>(\$974,537)</b>	<b>(\$234,094,943)</b>

**PUBLIC DOCUMENT  
NON-PUBLIC DATA EXCISED**

Minnesota Power  
Docket No. E015/GR-21-335

Compliance Schedule 4  
Rate Base Adjustments - Minnesota Jurisdiction  
Page 2 of 3

Line No.	Description	DC Line Addition (11)	CWC O&M (12)	Changes in Allocations due to Adjustments (13)	Total Adjustments (14)	Proposed Test Year 2022 (15)	Commission Decision	Commission Decision	Commission Decision	Commission Decision	Commission Decision
							Prepaid Pension (16)	OPEB (17)	THEC (Rate Base Only) (18)	Production Tax Credits (19)	UI Planner (20)
1	Plant In Service										
2	Steam	\$0	\$0	\$1	(\$68,231,585)	\$1,363,731,716	\$0	\$0	(\$124,372,125)	\$0	\$0
3	Hydro	\$0	\$0	(\$876)	(\$876)	\$189,923,706	\$0	\$0	\$0	\$0	\$0
4	Wind	\$0	\$0	\$0	(\$9,304,472)	\$701,161,540	\$0	\$0	\$0	\$0	\$0
5	Solar	\$0	\$0	\$0	(\$178,725)	\$0	\$0	\$0	\$0	\$0	\$0
6	Transmission	\$0	\$0	\$1,016,271	(\$245,132,558)	\$698,508,022	\$0	\$0	\$0	\$0	\$0
7	Distribution	\$0	\$0	(\$5,822)	(\$2,362,929)	\$666,417,407	\$0	\$0	\$0	\$0	\$0
8	General Plant	\$0	\$0	\$48,447	(\$10,910,274)	\$205,636,100	\$0	\$0	\$0	\$0	\$0
9	Intangible Plant	\$0	\$0	\$13,584	\$13,584	\$60,731,241	\$0	\$0	\$0	\$0	(\$836,278)
10	Total Plant In Service	\$0	\$0	\$1,071,605	(\$336,107,835)	\$3,886,109,731	\$0	\$0	(\$124,372,125)	\$0	(\$836,278)
11											
12	Accumulated Depreciation and Amortization										
13	Steam	\$0	\$0	(\$0)	(\$23,239,272)	(\$684,621,867)	\$0	\$0	\$94,076,144	\$0	\$0
14	Hydro	\$0	\$0	\$241	\$11,384,594	(\$40,803,410)	\$0	\$0	\$0	\$0	\$0
15	Wind	\$0	\$0	\$2	\$1,828,732	(\$174,165,052)	\$0	\$0	\$0	\$0	\$0
16	Solar	\$0	\$0	\$0	\$36,924	\$0	\$0	\$0	\$0	\$0	\$0
17	Transmission	\$0	\$0	(\$346,250)	(\$12,017,442)	(\$243,569,856)	\$0	\$0	\$0	\$0	\$0
18	Distribution	\$0	\$0	\$2,418	(\$40,882,836)	(\$318,622,694)	\$0	\$0	\$0	\$0	\$0
19	General Plant	\$0	\$0	(\$21,956)	\$2,370,953	(\$95,765,753)	\$0	\$0	\$0	\$0	\$0
20	Intangible Plant	\$0	\$0	(\$7,944)	(\$7,944)	(\$35,514,080)	\$0	\$0	\$0	\$0	\$446,015
21	Total Accumulated Depreciation and Amortization	\$0	\$0	(\$373,489)	(\$60,526,291)	(\$1,593,062,712)	\$0	\$0	\$94,076,144	\$0	\$446,015
22											
23	Net Plant Before CWIP										
24	Steam	\$0	\$0	\$1	(\$91,470,857)	\$679,109,848	\$0	\$0	(\$30,295,980)	\$0	\$0
25	Hydro	\$0	\$0	(\$635)	\$11,383,718	\$149,120,296	\$0	\$0	\$0	\$0	\$0
26	Wind	\$0	\$0	\$2	(\$7,475,740)	\$526,996,487	\$0	\$0	\$0	\$0	\$0
27	Solar	\$0	\$0	\$0	(\$141,801)	\$0	\$0	\$0	\$0	\$0	\$0
28	Transmission	\$0	\$0	\$670,021	(\$257,150,000)	\$454,938,166	\$0	\$0	\$0	\$0	\$0
29	Distribution	\$0	\$0	(\$3,404)	(\$43,245,764)	\$347,794,712	\$0	\$0	\$0	\$0	\$0
30	General Plant	\$0	\$0	\$26,491	(\$8,539,321)	\$109,870,348	\$0	\$0	\$0	\$0	\$0
31	Intangible Plant	\$0	\$0	\$5,640	\$5,640	\$25,217,161	\$0	\$0	\$0	\$0	(\$390,263)
32	Total Net Plant Before CWIP	\$0	\$0	\$698,116	(\$396,634,126)	\$2,293,047,019	\$0	\$0	(\$30,295,980)	\$0	(\$390,263)
33	Construction Work in Progress	\$0	\$0	\$876	\$876	\$35,783,783	\$0	\$0	\$0	\$0	\$0
34	Utility Plant	\$0	\$0	\$698,992	(\$396,633,250)	\$2,328,830,802	\$0	\$0	(\$30,295,980)	\$0	(\$390,263)
35											
36	Working Capital										
37	Fuel Inventory	\$0	\$0	(\$514)	(\$514)	\$14,689,205	\$0	\$0	\$0	\$0	\$0
38	Materials and Supplies	\$1,789,005	\$0	\$5,452	\$1,794,457	\$24,599,288	\$0	\$0	\$0	\$0	\$0
39	Prepayments	\$0	\$0	\$56,087	\$56,087	\$115,202,731	(\$71,415,705)	(\$19,441,702)	\$0	\$0	\$0
40	Cash Working Capital	\$0	(\$2,511,296)	(\$1,130,462)	(\$3,641,758)	(\$39,778,463)	\$0	\$0	\$0	\$0	\$0
41	Total Working Capital	\$1,789,005	(\$2,511,296)	(\$1,069,437)	(\$1,791,728)	\$114,712,762	(\$71,415,705)	(\$19,441,702)	\$0	\$0	\$0
42											
43	Additions and Deductions										
44	Asset Retirement Obligation	\$0	\$0	\$0	\$100,394,890	\$0	\$0	\$0	\$0	\$0	\$0
45	Electric Vehicle Program	\$0	\$0	(\$36)	(\$198,874)	(\$0)	\$0	\$0	\$0	\$0	\$0
46	Workers Compensation Deposit	\$0	\$0	\$16	\$16	\$71,222	\$0	\$0	\$0	\$0	\$0
47	Unamortized WPPI Transmission Amortization	\$0	\$0	(\$658)	(\$658)	(\$425,308)	\$0	\$0	\$0	\$0	\$0
48	Unamortized UMWI Transaction Cost	\$0	\$0	\$1,528	\$1,528	\$987,318	\$0	\$0	\$0	\$0	\$0
49	Unamortized Boswell 1 and 2	\$0	\$0	\$0	(\$4,893,264)	(\$4,893,264)	\$0	\$0	\$0	\$0	\$0
50	Customer Advances	\$0	\$0	(\$0)	(\$0)	(\$1,762,180)	\$0	\$0	\$0	\$0	\$0
51	Other Deferred Credits - Hibbard	\$0	\$0	(\$0)	(\$0)	(\$298,251)	\$0	\$0	\$0	\$0	\$0
52	Wind Performance Deposit	\$0	\$0	\$0	\$0	(\$131,883)	\$0	\$0	\$0	\$0	\$0
53	Accumulated Deferred Income Taxes	\$0	\$0	(\$159,033)	\$17,660,558	(\$324,059,369)	\$27,747,060	\$6,432,211	\$4,403,340	\$3,471,094	\$0
54	Total Additions and Deductions	\$0	\$0	(\$158,183)	\$112,964,196	(\$330,511,714)	\$27,747,060	\$6,432,211	\$4,403,340	\$3,471,094	\$0
55											
56	<b>Total Average Rate Base</b>	<b>\$1,789,005</b>	<b>(\$2,511,296)</b>	<b>(\$528,628)</b>	<b>(\$285,460,781)</b>	<b>\$2,113,031,850</b>	<b>(\$43,668,645)</b>	<b>(\$13,009,491)</b>	<b>(\$25,892,640)</b>	<b>\$3,471,094</b>	<b>(\$390,263)</b>

**PUBLIC DOCUMENT  
NON-PUBLIC DATA EXCISED**

Minnesota Power  
Docket No. E015/GR-21-335

Compliance Schedule 4  
Rate Base Adjustments - Minnesota Jurisdiction  
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Line No.	Description	Commission Decision	Commission Decision	Commission Decision	Commission Decision
		CWC O&M	Changes in Allocations due to Adjustments	Total Adjustments	Approved Test Year 2022
		(21)	(22)	(23)	(24)
1	Plant In Service				
2	Steam	\$0	(\$4,764,091)	(\$129,136,216)	\$1,234,595,500
3	Hydro	\$0	(\$607,834)	(\$607,834)	\$189,315,872
4	Wind	\$0	(\$2,496,834)	(\$2,496,834)	\$698,664,705
5	Solar	\$0	(\$0)	(\$0)	(\$0)
6	Transmission	\$0	(\$317,454)	(\$317,454)	\$698,190,568
7	Distribution	\$0	(\$4,704)	(\$4,704)	\$666,412,702
8	General Plant	\$0	(\$261,309)	(\$261,309)	\$205,374,791
9	Intangible Plant	\$0	(\$77,173)	(\$913,452)	\$59,817,789
10	Total Plant In Service	\$0	(\$8,529,400)	(\$133,737,803)	\$3,752,371,928
11					
12	Accumulated Depreciation and Amortization				
13	Steam	\$0	\$2,380,308	\$96,456,452	(\$588,165,415)
14	Hydro	\$0	\$130,378	\$130,378	(\$40,673,032)
15	Wind	\$0	\$619,880	\$619,880	(\$173,545,172)
16	Solar	\$0	\$0	\$0	\$0
17	Transmission	\$0	\$110,128	\$110,128	(\$243,459,727)
18	Distribution	\$0	\$2,242	\$2,242	(\$318,620,452)
19	General Plant	\$0	\$121,693	\$121,693	(\$95,644,060)
20	Intangible Plant	\$0	\$45,129	\$491,144	(\$35,022,935)
21	Total Accumulated Depreciation and Amortization	\$0	\$3,409,758	\$97,931,918	(\$1,495,130,794)
22					
23	Net Plant Before CWIP				
24	Steam	\$0	(\$2,383,783)	(\$32,679,763)	\$646,430,085
25	Hydro	\$0	(\$477,456)	(\$477,456)	\$148,642,840
26	Wind	\$0	(\$1,876,954)	(\$1,876,954)	\$525,119,533
27	Solar	\$0	(\$0)	(\$0)	(\$0)
28	Transmission	\$0	(\$207,326)	(\$207,326)	\$454,730,841
29	Distribution	\$0	(\$2,462)	(\$2,462)	\$347,792,250
30	General Plant	\$0	(\$139,616)	(\$139,616)	\$109,730,732
31	Intangible Plant	\$0	(\$32,044)	(\$422,307)	\$24,794,854
32	Total Net Plant Before CWIP	\$0	(\$5,119,641)	(\$35,805,885)	\$2,257,241,134
33	Construction Work in Progress	\$0	(\$45,201)	(\$45,201)	\$35,738,582
34	Utility Plant	\$0	(\$5,164,842)	(\$35,851,086)	\$2,292,979,716
35					
36	Working Capital				
37	Fuel Inventory	\$0	(\$21,598)	(\$21,598)	\$14,667,607
38	Materials and Supplies	\$0	(\$68,851)	(\$68,851)	\$24,530,437
39	Prepayments	\$0	(\$156,739)	(\$91,014,146)	\$24,188,585
40	Cash Working Capital	\$364,088	\$75,012	\$439,100	(\$39,339,363)
41	Total Working Capital	\$364,088	(\$172,176)	(\$90,665,496)	\$24,047,267
42					
43	Additions and Deductions				
44	Asset Retirement Obligation	\$0	\$0	\$0	\$0
45	Electric Vehicle Program	\$0	\$0	\$0	(\$0)
46	Workers Compensation Deposit	\$0	(\$91)	(\$91)	\$71,132
47	Unamortized WPPI Transmission Amortization	\$0	\$193	\$193	(\$425,115)
48	Unamortized UMWI Transaction Cost	\$0	(\$449)	(\$449)	\$986,869
49	Unamortized Boswell 1 and 2	\$0	\$16,863	\$16,863	(\$4,876,401)
50	Customer Advances	\$0	\$0	\$0	(\$1,762,180)
51	Other Deferred Credits - Hibbard	\$0	\$1,028	\$1,028	(\$297,223)
52	Wind Performance Deposit	\$0	\$455	\$455	(\$131,429)
53	Accumulated Deferred Income Taxes	\$0	\$499,065	\$42,552,771	(\$281,506,598)
54	Total Additions and Deductions	\$0	\$517,065	\$42,570,771	(\$287,940,944)
55					
56	<b>Total Average Rate Base</b>	<b>\$364,088</b>	<b>(\$4,819,954)</b>	<b>(\$83,945,811)</b>	<b>\$2,029,086,039</b>

**PUBLIC DOCUMENT  
NON-PUBLIC DATA EXCISED**

Minnesota Power  
Docket No. E015/GR-21-335

Compliance Schedule 4A  
Rate Base Adjustments - Minnesota Jurisdiction  
without 2023 Customer Start-Up  
Page 1 of 3

Line No.	Description	Unadjusted Test Year 2022	Asset Retirement Obligation	Cost to Retire	Decommissioning	Boswell 1 and 2 Regulated Asset	Boswell 3 Environmental Project	EV Program	EVSE Project	Aircraft Hangar	Continuing Cost Recovery Riders
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Plant In Service										
2	Steam	\$1,431,963,301	(\$54,839,819)	\$0	\$0	\$0	(\$13,391,767)	\$0	\$0	\$0	\$0
3	Hydro	\$189,924,582	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Wind	\$710,466,012	(\$9,304,472)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Solar	\$178,725	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$178,725)
6	Transmission	\$943,640,580	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$246,148,829)
7	Distribution	\$668,780,335	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,301,151)	\$0	(\$1,055,956)
8	General Plant	\$216,546,374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,485,374)	(\$9,473,346)
9	Intangible Plant	\$60,717,656	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Total Plant In Service	\$4,222,217,566	(\$64,144,291)	\$0	\$0	\$0	(\$13,391,767)	\$0	(\$1,301,151)	(\$1,485,374)	(\$256,856,856)
11											
12	Accumulated Depreciation and Amortization										
13	Steam	(\$661,382,595)	\$31,839,324	\$0	(\$61,496,671)	\$0	\$6,418,075	\$0	\$0	\$0	\$0
14	Hydro	(\$52,188,004)	\$0	\$11,384,353	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Wind	(\$175,993,785)	\$2,413,206	\$0	(\$584,475)	\$0	\$0	\$0	\$0	\$0	\$0
16	Solar	(\$36,924)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36,924
17	Transmission	(\$231,552,414)	\$0	(\$23,736,401)	\$0	\$0	\$0	\$0	\$0	\$0	\$12,065,209
18	Distribution	(\$277,739,859)	\$0	(\$41,164,005)	\$0	\$0	\$0	\$0	\$56,288	\$0	\$222,463
19	General Plant	(\$98,136,705)	\$0	\$1,439,484	\$0	\$0	\$0	\$0	\$0	\$513,303	\$440,121
20	Intangible Plant	(\$35,506,136)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total Accumulated Depreciation and Amortization	(\$1,532,536,421)	\$34,252,530	(\$52,076,568)	(\$62,081,146)	\$0	\$6,418,075	\$0	\$56,288	\$513,303	\$12,764,717
22											
23	Net Plant Before CWIP										
24	Steam	\$770,580,706	(\$23,000,495)	\$0	(\$61,496,671)	\$0	(\$6,973,693)	\$0	\$0	\$0	\$0
25	Hydro	\$137,736,578	\$0	\$11,384,353	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Wind	\$534,472,227	(\$6,891,266)	\$0	(\$584,475)	\$0	\$0	\$0	\$0	\$0	\$0
27	Solar	\$141,801	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$141,801)
28	Transmission	\$712,088,167	\$0	(\$23,736,401)	\$0	\$0	\$0	\$0	\$0	\$0	(\$234,083,620)
29	Distribution	\$391,040,477	\$0	(\$41,164,005)	\$0	\$0	\$0	\$0	(\$1,244,862)	\$0	(\$833,493)
30	General Plant	\$118,409,669	\$0	\$1,439,484	\$0	\$0	\$0	\$0	\$0	(\$972,072)	(\$9,033,225)
31	Intangible Plant	\$25,211,521	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Total Net Plant Before CWIP	\$2,689,681,145	(\$29,891,761)	(\$52,076,568)	(\$62,081,146)	\$0	(\$6,973,693)	\$0	(\$1,244,862)	(\$972,072)	(\$244,092,139)
33	Construction Work in Progress	\$35,782,907	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Utility Plant	\$2,725,464,052	(\$29,891,761)	(\$52,076,568)	(\$62,081,146)	\$0	(\$6,973,693)	\$0	(\$1,244,862)	(\$972,072)	(\$244,092,139)
35											
36	Working Capital										
37	Fuel Inventory	\$14,689,719	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Materials and Supplies	\$22,804,831	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Prepayments	\$115,146,644	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	Cash Working Capital	(\$36,136,705)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	Total Working Capital	\$116,504,490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42											
43	Additions and Deductions										
44	Asset Retirement Obligation	(\$100,394,890)	\$100,394,890	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	Electric Vehicle Program	\$198,874	\$0	\$0	\$0	\$0	\$0	(\$198,838)	\$0	\$0	\$0
46	Workers Compensation Deposit	\$71,206	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	Unamortized WPPI Transmission Amortization	(\$424,650)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	Unamortized UMWI Transaction Cost	\$985,790	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	Unamortized Boswell 1 and 2	\$0	\$0	\$0	\$0	(\$4,893,264)	\$0	\$0	\$0	\$0	\$0
50	Customer Advances	(\$1,762,180)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	Other Deferred Credits - Hibbard	(\$298,251)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	Wind Performance Deposit	(\$131,883)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	Accumulated Deferred Income Taxes	(\$341,719,927)	\$4,680,017	\$0	\$0	\$1,406,421	\$1,751,265	\$0	(\$12,843)	(\$2,465)	\$9,997,197
54	Total Additions and Deductions	(\$443,475,910)	\$105,074,907	\$0	\$0	(\$3,486,842)	\$1,751,265	(\$198,838)	(\$12,843)	(\$2,465)	\$9,997,197
55											
56	<b>Total Average Rate Base</b>	<b>\$2,398,492,632</b>	<b>\$75,183,146</b>	<b>(\$52,076,568)</b>	<b>(\$62,081,146)</b>	<b>(\$3,486,842)</b>	<b>(\$5,222,428)</b>	<b>(\$198,838)</b>	<b>(\$1,257,706)</b>	<b>(\$974,537)</b>	<b>(\$234,094,943)</b>

**PUBLIC DOCUMENT  
NON-PUBLIC DATA EXCISED**

Minnesota Power  
Docket No. E015/GR-21-335

Compliance Schedule 4A  
Rate Base Adjustments - Minnesota Jurisdiction  
without 2023 Customer Start-Up  
Page 2 of 3

Line No.	Description	DC Line Addition (11)	CWC O&M (12)	Changes in Allocations due to Adjustments (13)	Total Adjustments (14)	Proposed Test Year 2022 (15)	Commission Decision	Commission Decision	Commission Decision	Commission Decision	Commission Decision
							Prepaid Pension (16)	OPEB (17)	THEC (Rate Base Only) (18)	Production Tax Credits (19)	UI Planner (20)
1	Plant In Service										
2	Steam	\$0	\$0	\$1	(\$68,231,585)	\$1,363,731,716	\$0	\$0	(\$125,494,922)	\$0	\$0
3	Hydro	\$0	\$0	(\$876)	(\$876)	\$189,923,706	\$0	\$0	\$0	\$0	\$0
4	Wind	\$0	\$0	\$0	(\$9,304,472)	\$701,161,540	\$0	\$0	\$0	\$0	\$0
5	Solar	\$0	\$0	\$0	(\$178,725)	\$0	\$0	\$0	\$0	\$0	\$0
6	Transmission	\$0	\$0	\$1,016,271	(\$245,132,558)	\$698,508,022	\$0	\$0	\$0	\$0	\$0
7	Distribution	\$0	\$0	(\$5,822)	(\$5,822)	\$666,417,407	\$0	\$0	\$0	\$0	\$0
8	General Plant	\$0	\$0	\$48,447	(\$10,910,274)	\$205,636,100	\$0	\$0	\$0	\$0	\$0
9	Intangible Plant	\$0	\$0	\$13,584	\$13,584	\$60,731,241	\$0	\$0	\$0	\$0	(\$841,635)
10	Total Plant In Service	\$0	\$0	\$1,071,605	(\$336,107,835)	\$3,886,109,731	\$0	\$0	(\$125,494,922)	\$0	(\$841,635)
11											
12	Accumulated Depreciation and Amortization										
13	Steam	\$0	\$0	(\$0)	(\$23,239,272)	(\$684,621,867)	\$0	\$0	\$94,925,438	\$0	\$0
14	Hydro	\$0	\$0	\$241	\$11,384,594	(\$40,803,410)	\$0	\$0	\$0	\$0	\$0
15	Wind	\$0	\$0	\$2	\$1,828,732	(\$174,165,052)	\$0	\$0	\$0	\$0	\$0
16	Solar	\$0	\$0	\$0	\$36,924	\$0	\$0	\$0	\$0	\$0	\$0
17	Transmission	\$0	\$0	(\$346,250)	(\$12,017,442)	(\$243,569,856)	\$0	\$0	\$0	\$0	\$0
18	Distribution	\$0	\$0	\$2,418	(\$40,882,836)	(\$318,622,694)	\$0	\$0	\$0	\$0	\$0
19	General Plant	\$0	\$0	(\$21,956)	\$2,370,953	(\$95,765,753)	\$0	\$0	\$0	\$0	\$0
20	Intangible Plant	\$0	\$0	(\$7,944)	(\$7,944)	(\$35,514,080)	\$0	\$0	\$0	\$0	\$448,872
21	Total Accumulated Depreciation and Amortization	\$0	\$0	(\$373,489)	(\$60,526,291)	(\$1,593,062,712)	\$0	\$0	\$94,925,438	\$0	\$448,872
22											
23	Net Plant Before CWIP										
24	Steam	\$0	\$0	\$1	(\$91,470,857)	\$679,109,848	\$0	\$0	(\$30,569,484)	\$0	\$0
25	Hydro	\$0	\$0	(\$635)	\$11,383,718	\$149,120,296	\$0	\$0	\$0	\$0	\$0
26	Wind	\$0	\$0	\$2	(\$7,475,740)	\$526,996,487	\$0	\$0	\$0	\$0	\$0
27	Solar	\$0	\$0	\$0	(\$141,801)	\$0	\$0	\$0	\$0	\$0	\$0
28	Transmission	\$0	\$0	\$670,021	(\$257,150,000)	\$454,938,166	\$0	\$0	\$0	\$0	\$0
29	Distribution	\$0	\$0	(\$3,404)	(\$43,245,764)	\$347,794,712	\$0	\$0	\$0	\$0	\$0
30	General Plant	\$0	\$0	\$26,491	(\$8,539,321)	\$109,870,348	\$0	\$0	\$0	\$0	\$0
31	Intangible Plant	\$0	\$0	\$5,640	\$5,640	\$25,217,161	\$0	\$0	\$0	\$0	(\$392,763)
32	Total Net Plant Before CWIP	\$0	\$0	\$698,116	(\$396,634,126)	\$2,293,047,019	\$0	\$0	(\$30,569,484)	\$0	(\$392,763)
33	Construction Work in Progress	\$0	\$0	\$876	\$876	\$35,783,783	\$0	\$0	\$0	\$0	\$0
34	Utility Plant	\$0	\$0	\$698,992	(\$396,633,250)	\$2,328,830,802	\$0	\$0	(\$30,569,484)	\$0	(\$392,763)
35											
36	Working Capital										
37	Fuel Inventory	\$0	\$0	(\$514)	(\$514)	\$14,689,205	\$0	\$0	\$0	\$0	\$0
38	Materials and Supplies	\$1,789,005	\$0	\$5,452	\$1,794,457	\$24,599,288	\$0	\$0	\$0	\$0	\$0
39	Prepayments	\$0	\$0	\$56,087	\$56,087	\$115,202,731	(\$71,873,121)	(\$19,566,226)	\$0	\$0	\$0
40	Cash Working Capital	\$0	(\$2,511,296)	(\$1,130,462)	(\$3,641,758)	(\$39,778,463)	\$0	\$0	\$0	\$0	\$0
41	Total Working Capital	\$1,789,005	(\$2,511,296)	(\$1,069,437)	(\$1,791,728)	\$114,712,762	(\$71,873,121)	(\$19,566,226)	\$0	\$0	\$0
42											
43	Additions and Deductions										
44	Asset Retirement Obligation	\$0	\$0	\$0	\$100,394,890	\$0	\$0	\$0	\$0	\$0	\$0
45	Electric Vehicle Program	\$0	\$0	(\$36)	(\$198,874)	(\$0)	\$0	\$0	\$0	\$0	\$0
46	Workers Compensation Deposit	\$0	\$0	\$16	\$16	\$71,222	\$0	\$0	\$0	\$0	\$0
47	Unamortized WPPI Transmission Amortization	\$0	\$0	(\$658)	(\$658)	(\$425,308)	\$0	\$0	\$0	\$0	\$0
48	Unamortized UMWI Transaction Cost	\$0	\$0	\$1,528	\$1,528	\$987,318	\$0	\$0	\$0	\$0	\$0
49	Unamortized Boswell 1 and 2	\$0	\$0	\$0	(\$4,893,264)	(\$4,893,264)	\$0	\$0	\$0	\$0	\$0
50	Customer Advances	\$0	\$0	(\$0)	(\$0)	(\$1,762,180)	\$0	\$0	\$0	\$0	\$0
51	Other Deferred Credits - Hibbard	\$0	\$0	(\$0)	(\$0)	(\$298,251)	\$0	\$0	\$0	\$0	\$0
52	Wind Performance Deposit	\$0	\$0	\$0	\$0	(\$131,883)	\$0	\$0	\$0	\$0	\$0
53	Accumulated Deferred Income Taxes	\$0	\$0	(\$159,033)	\$17,660,558	(\$324,059,369)	\$27,922,145	\$6,479,921	\$4,443,092	\$3,502,430	\$0
54	Total Additions and Deductions	\$0	\$0	(\$158,183)	\$112,964,196	(\$330,511,714)	\$27,922,145	\$6,479,921	\$4,443,092	\$3,502,430	\$0
55											
56	<b>Total Average Rate Base</b>	<b>\$1,789,005</b>	<b>(\$2,511,296)</b>	<b>(\$528,628)</b>	<b>(\$285,460,781)</b>	<b>\$2,113,031,850</b>	<b>(\$43,950,976)</b>	<b>(\$13,086,305)</b>	<b>(\$26,126,392)</b>	<b>\$3,502,430</b>	<b>(\$392,763)</b>

**PUBLIC DOCUMENT  
NON-PUBLIC DATA EXCISED**

Minnesota Power  
Docket No. E015/GR-21-335

Compliance Schedule 4A  
Rate Base Adjustments - Minnesota Jurisdiction  
without 2023 Customer Start-Up  
Page 3 of 3

Line No.	Description	Commission Decision	Commission Decision	Commission Decision	Commission Decision
		CWC O&M	Changes in Allocations due to Adjustments	Total Adjustments	Approved Test Year 2022 without 2023 Customer Start-Up
		(21)	(22)	(23)	(24)
1	Plant In Service				
2	Steam	\$0	\$7,672,859	(\$117,822,063)	\$1,245,909,653
3	Hydro	\$0	\$1,177,621	\$1,177,621	\$191,101,327
4	Wind	\$0	\$4,021,304	\$4,021,304	\$705,182,844
5	Solar	\$0	\$0	\$0	\$0
6	Transmission	\$0	\$5,881,421	\$5,881,421	\$704,389,443
7	Distribution	\$0	\$7,577	\$7,577	\$666,424,983
8	General Plant	\$0	\$1,054,108	\$1,054,108	\$206,690,208
9	Intangible Plant	\$0	\$311,314	(\$530,321)	\$60,200,919
10	Total Plant In Service	\$0	\$20,126,203	(\$106,210,353)	\$3,779,899,378
11					
12	Accumulated Depreciation and Amortization				
13	Steam	\$0	(\$3,833,631)	\$91,091,807	(\$593,530,060)
14	Hydro	\$0	(\$252,595)	(\$252,595)	(\$41,056,005)
15	Wind	\$0	(\$998,355)	(\$998,355)	(\$175,163,407)
16	Solar	\$0	\$0	\$0	\$0
17	Transmission	\$0	(\$2,040,332)	(\$2,040,332)	(\$245,610,188)
18	Distribution	\$0	(\$3,611)	(\$3,611)	(\$318,626,306)
19	General Plant	\$0	(\$490,903)	(\$490,903)	(\$96,256,656)
20	Intangible Plant	\$0	(\$182,048)	\$266,824	(\$35,247,256)
21	Total Accumulated Depreciation and Amortization	\$0	(\$7,801,475)	\$87,572,835	(\$1,505,489,877)
22					
23	Net Plant Before CWIP				
24	Steam	\$0	\$3,839,228	(\$26,730,256)	\$652,379,592
25	Hydro	\$0	\$925,026	\$925,026	\$150,045,322
26	Wind	\$0	\$3,022,950	\$3,022,950	\$530,019,437
27	Solar	\$0	\$0	\$0	\$0
28	Transmission	\$0	\$3,841,090	\$3,841,090	\$458,779,256
29	Distribution	\$0	\$3,965	\$3,965	\$347,798,678
30	General Plant	\$0	\$563,205	\$563,205	\$110,433,553
31	Intangible Plant	\$0	\$129,265	(\$263,497)	\$24,953,664
32	Total Net Plant Before CWIP	\$0	\$12,324,728	(\$18,637,519)	\$2,274,409,501
33	Construction Work in Progress	\$0	\$254,635	\$254,635	\$36,038,418
34	Utility Plant	\$0	\$12,579,364	(\$18,382,883)	\$2,310,447,919
35					
36	Working Capital				
37	Fuel Inventory	\$0	\$151,184	\$151,184	\$14,840,389
38	Materials and Supplies	\$0	\$141,174	\$141,174	\$24,740,462
39	Prepayments	\$0	\$673,513	(\$90,765,834)	\$24,436,898
40	Cash Working Capital	\$417,344	(\$149,785)	\$267,559	(\$39,510,904)
41	Total Working Capital	\$417,344	\$816,086	(\$90,205,917)	\$24,506,846
42					
43	Additions and Deductions				
44	Asset Retirement Obligation	\$0	\$0	\$0	\$0
45	Electric Vehicle Program	\$0	\$0	\$0	(\$0)
46	Workers Compensation Deposit	\$0	\$365	\$365	\$71,587
47	Unamortized WPPI Transmission Amortization	\$0	(\$3,581)	(\$3,581)	(\$428,889)
48	Unamortized UMWI Transaction Cost	\$0	\$8,313	\$8,313	\$995,631
49	Unamortized Boswell 1 and 2	\$0	(\$27,159)	(\$27,159)	(\$4,920,423)
50	Customer Advances	\$0	\$0	\$0	(\$1,762,180)
51	Other Deferred Credits - Hibbard	\$0	(\$1,655)	(\$1,655)	(\$299,906)
52	Wind Performance Deposit	\$0	(\$732)	(\$732)	(\$132,615)
53	Accumulated Deferred Income Taxes	\$0	(\$1,694,344)	\$40,653,245	(\$283,406,124)
54	Total Additions and Deductions	\$0	(\$1,718,793)	\$40,628,795	(\$289,882,919)
55					
56	<b>Total Average Rate Base</b>	<b>\$417,344</b>	<b>\$11,676,656</b>	<b>(\$67,960,005)</b>	<b>\$2,045,071,845</b>

**PUBLIC DOCUMENT  
NON-PUBLIC DATA EXCISED**

Minnesota Power  
Docket No. E015/GR-21-335

Compliance Schedule 4B  
Rate Base Adjustments - Minnesota Jurisdiction  
with Varied 2023 Customer Start-Up  
Page 1 of 3

Line No.	Description	Unadjusted Test Year 2022 (1)	Asset Retirement Obligation (2)	Cost to Retire (3)	Decommissioning (4)	Boswell 1 and 2 Regulated Asset (5)	Boswell 3 Environmental Project (6)	EV Program (7)	EVSE Project (8)	Aircraft Hangar (9)	Continuing Cost Recovery Riders (10)
1	Plant In Service										
2	Steam	\$1,431,963,301	(\$54,839,819)	\$0	\$0	\$0	(\$13,391,767)	\$0	\$0	\$0	\$0
3	Hydro	\$189,924,582	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Wind	\$710,466,012	(\$9,304,472)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Solar	\$178,725	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$178,725)
6	Transmission	\$943,640,580	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$246,148,829)
7	Distribution	\$668,780,335	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,301,151)	\$0	(\$1,055,956)
8	General Plant	\$216,546,374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,485,374)	(\$9,473,346)
9	Intangible Plant	\$60,717,656	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Total Plant In Service	\$4,222,217,566	(\$64,144,291)	\$0	\$0	\$0	(\$13,391,767)	\$0	(\$1,301,151)	(\$1,485,374)	(\$256,856,856)
11											
12	Accumulated Depreciation and Amortization										
13	Steam	(\$661,382,595)	\$31,839,324	\$0	(\$61,496,671)	\$0	\$6,418,075	\$0	\$0	\$0	\$0
14	Hydro	(\$52,188,004)	\$0	\$11,384,353	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Wind	(\$175,993,785)	\$2,413,206	\$0	(\$584,475)	\$0	\$0	\$0	\$0	\$0	\$0
16	Solar	(\$36,924)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36,924
17	Transmission	(\$231,552,414)	\$0	(\$23,736,401)	\$0	\$0	\$0	\$0	\$0	\$0	\$12,065,209
18	Distribution	(\$277,739,859)	\$0	(\$41,164,005)	\$0	\$0	\$0	\$0	\$56,288	\$0	\$222,463
19	General Plant	(\$98,136,705)	\$0	\$1,439,484	\$0	\$0	\$0	\$0	\$0	\$513,303	\$440,121
20	Intangible Plant	(\$35,506,136)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total Accumulated Depreciation and Amortization	(\$1,532,536,421)	\$34,252,530	(\$52,076,568)	(\$62,081,146)	\$0	\$6,418,075	\$0	\$56,288	\$513,303	\$12,764,717
22											
23	Net Plant Before CWIP										
24	Steam	\$770,580,706	(\$23,000,495)	\$0	(\$61,496,671)	\$0	(\$6,973,693)	\$0	\$0	\$0	\$0
25	Hydro	\$137,736,578	\$0	\$11,384,353	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Wind	\$534,472,227	(\$6,891,266)	\$0	(\$584,475)	\$0	\$0	\$0	\$0	\$0	\$0
27	Solar	\$141,801	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$141,801)
28	Transmission	\$712,088,167	\$0	(\$23,736,401)	\$0	\$0	\$0	\$0	\$0	\$0	(\$234,083,620)
29	Distribution	\$391,040,477	\$0	(\$41,164,005)	\$0	\$0	\$0	\$0	(\$1,244,862)	\$0	(\$833,493)
30	General Plant	\$118,409,669	\$0	\$1,439,484	\$0	\$0	\$0	\$0	\$0	(\$972,072)	(\$9,033,225)
31	Intangible Plant	\$25,211,521	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Total Net Plant Before CWIP	\$2,689,681,145	(\$29,891,761)	(\$52,076,568)	(\$62,081,146)	\$0	(\$6,973,693)	\$0	(\$1,244,862)	(\$972,072)	(\$244,092,139)
33	Construction Work in Progress	\$35,782,907	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Utility Plant	\$2,725,464,052	(\$29,891,761)	(\$52,076,568)	(\$62,081,146)	\$0	(\$6,973,693)	\$0	(\$1,244,862)	(\$972,072)	(\$244,092,139)
35											
36	Working Capital										
37	Fuel Inventory	\$14,689,719	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Materials and Supplies	\$22,804,831	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Prepayments	\$115,146,644	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	Cash Working Capital	(\$36,136,705)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	Total Working Capital	\$116,504,490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42											
43	Additions and Deductions										
44	Asset Retirement Obligation	(\$100,394,890)	\$100,394,890	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	Electric Vehicle Program	\$198,874	\$0	\$0	\$0	\$0	\$0	(\$198,838)	\$0	\$0	\$0
46	Workers Compensation Deposit	\$71,206	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	Unamortized WPPI Transmission Amortization	(\$424,650)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	Unamortized UMWI Transaction Cost	\$985,790	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	Unamortized Boswell 1 and 2	\$0	\$0	\$0	\$0	(\$4,893,264)	\$0	\$0	\$0	\$0	\$0
50	Customer Advances	(\$1,762,180)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	Other Deferred Credits - Hibbard	(\$298,251)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	Wind Performance Deposit	(\$131,883)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	Accumulated Deferred Income Taxes	(\$341,719,927)	\$4,680,017	\$0	\$0	\$1,406,421	\$1,751,265	\$0	(\$12,843)	(\$2,465)	\$9,997,197
54	Total Additions and Deductions	(\$443,475,910)	\$105,074,907	\$0	\$0	(\$3,486,842)	\$1,751,265	(\$198,838)	(\$12,843)	(\$2,465)	\$9,997,197
55											
56	<b>Total Average Rate Base</b>	<b>\$2,398,492,632</b>	<b>\$75,183,146</b>	<b>(\$52,076,568)</b>	<b>(\$62,081,146)</b>	<b>(\$3,486,842)</b>	<b>(\$5,222,428)</b>	<b>(\$198,838)</b>	<b>(\$1,257,706)</b>	<b>(\$974,537)</b>	<b>(\$234,094,943)</b>



**PUBLIC DOCUMENT  
NON-PUBLIC DATA EXCISED**

Minnesota Power  
Docket No. E015/GR-21-335

Compliance Schedule 4B  
Rate Base Adjustments - Minnesota Jurisdiction  
with Varied 2023 Customer Start-Up  
Page 2 of 3

Line No.	Description	DC Line Addition (11)	CWC O&M (12)	Changes in Allocations due to Adjustments (13)	Total Adjustments (14)	Proposed Test Year 2022 (15)	Commission Decision	Commission Decision	Commission Decision	Commission Decision	Commission Decision
							Prepaid Pension (16)	OPEB (17)	THEC (Rate Base Only) (18)	Production Tax Credits (19)	UI Planner (20)
1	Plant In Service										
2	Steam	\$0	\$0	\$1	(\$68,231,585)	\$1,363,731,716	\$0	\$0	(\$124,681,568)	\$0	\$0
3	Hydro	\$0	\$0	(\$876)	(\$876)	\$189,923,706	\$0	\$0	\$0	\$0	\$0
4	Wind	\$0	\$0	\$0	(\$9,304,472)	\$701,161,540	\$0	\$0	\$0	\$0	\$0
5	Solar	\$0	\$0	\$0	(\$178,725)	\$0	\$0	\$0	\$0	\$0	\$0
6	Transmission	\$0	\$0	\$1,016,271	(\$245,132,558)	\$698,508,022	\$0	\$0	\$0	\$0	\$0
7	Distribution	\$0	\$0	(\$5,822)	(\$2,362,929)	\$666,417,407	\$0	\$0	\$0	\$0	\$0
8	General Plant	\$0	\$0	\$48,447	(\$10,910,274)	\$205,636,100	\$0	\$0	\$0	\$0	\$0
9	Intangible Plant	\$0	\$0	\$13,584	\$13,584	\$60,731,241	\$0	\$0	\$0	\$0	(\$837,801)
10	Total Plant In Service	\$0	\$0	\$1,071,605	(\$336,107,835)	\$3,886,109,731	\$0	\$0	(\$124,681,568)	\$0	(\$837,801)
11											
12	Accumulated Depreciation and Amortization										
13	Steam	\$0	\$0	(\$0)	(\$23,239,272)	(\$684,621,867)	\$0	\$0	\$94,310,210	\$0	\$0
14	Hydro	\$0	\$0	\$241	\$11,384,594	(\$40,803,410)	\$0	\$0	\$0	\$0	\$0
15	Wind	\$0	\$0	\$2	\$1,828,732	(\$174,165,052)	\$0	\$0	\$0	\$0	\$0
16	Solar	\$0	\$0	\$0	\$36,924	\$0	\$0	\$0	\$0	\$0	\$0
17	Transmission	\$0	\$0	(\$346,250)	(\$12,017,442)	(\$243,569,856)	\$0	\$0	\$0	\$0	\$0
18	Distribution	\$0	\$0	\$2,418	(\$40,882,836)	(\$318,622,694)	\$0	\$0	\$0	\$0	\$0
19	General Plant	\$0	\$0	(\$21,956)	\$2,370,953	(\$95,765,753)	\$0	\$0	\$0	\$0	\$0
20	Intangible Plant	\$0	\$0	(\$7,944)	(\$7,944)	(\$35,514,080)	\$0	\$0	\$0	\$0	\$446,827
21	Total Accumulated Depreciation and Amortization	\$0	\$0	(\$373,489)	(\$60,526,291)	(\$1,593,062,712)	\$0	\$0	\$94,310,210	\$0	\$446,827
22											
23	Net Plant Before CWIP										
24	Steam	\$0	\$0	\$1	(\$91,470,857)	\$679,109,848	\$0	\$0	(\$30,371,358)	\$0	\$0
25	Hydro	\$0	\$0	(\$635)	\$11,383,718	\$149,120,296	\$0	\$0	\$0	\$0	\$0
26	Wind	\$0	\$0	\$2	(\$7,475,740)	\$526,996,487	\$0	\$0	\$0	\$0	\$0
27	Solar	\$0	\$0	\$0	(\$141,801)	\$0	\$0	\$0	\$0	\$0	\$0
28	Transmission	\$0	\$0	\$670,021	(\$257,150,000)	\$454,938,166	\$0	\$0	\$0	\$0	\$0
29	Distribution	\$0	\$0	(\$3,404)	(\$43,245,764)	\$347,794,712	\$0	\$0	\$0	\$0	\$0
30	General Plant	\$0	\$0	\$26,491	(\$8,539,321)	\$109,870,348	\$0	\$0	\$0	\$0	\$0
31	Intangible Plant	\$0	\$0	\$5,640	\$5,640	\$25,217,161	\$0	\$0	\$0	\$0	(\$390,974)
32	Total Net Plant Before CWIP	\$0	\$0	\$698,116	(\$396,634,126)	\$2,293,047,019	\$0	\$0	(\$30,371,358)	\$0	(\$390,974)
33	Construction Work in Progress	\$0	\$0	\$876	\$876	\$35,783,783	\$0	\$0	\$0	\$0	\$0
34	Utility Plant	\$0	\$0	\$698,992	(\$396,633,250)	\$2,328,830,802	\$0	\$0	(\$30,371,358)	\$0	(\$390,974)
35											
36	Working Capital										
37	Fuel Inventory	\$0	\$0	(\$514)	(\$514)	\$14,689,205	\$0	\$0	\$0	\$0	\$0
38	Materials and Supplies	\$1,789,005	\$0	\$5,452	\$1,794,457	\$24,599,288	\$0	\$0	\$0	\$0	\$0
39	Prepayments	\$0	\$0	\$56,087	\$56,087	\$115,202,731	(\$71,545,712)	(\$19,477,094)	\$0	\$0	\$0
40	Cash Working Capital	\$0	(\$2,511,296)	(\$1,130,462)	(\$3,641,758)	(\$39,778,463)	\$0	\$0	\$0	\$0	\$0
41	Total Working Capital	\$1,789,005	(\$2,511,296)	(\$1,069,437)	(\$1,791,728)	\$114,712,762	(\$71,545,712)	(\$19,477,094)	\$0	\$0	\$0
42											
43	Additions and Deductions										
44	Asset Retirement Obligation	\$0	\$0	\$0	\$100,394,890	\$0	\$0	\$0	\$0	\$0	\$0
45	Electric Vehicle Program	\$0	\$0	(\$36)	(\$198,874)	(\$0)	\$0	\$0	\$0	\$0	\$0
46	Workers Compensation Deposit	\$0	\$0	\$16	\$16	\$71,222	\$0	\$0	\$0	\$0	\$0
47	Unamortized WPPI Transmission Amortization	\$0	\$0	(\$658)	(\$658)	(\$425,308)	\$0	\$0	\$0	\$0	\$0
48	Unamortized UMWI Transaction Cost	\$0	\$0	\$1,528	\$1,528	\$987,318	\$0	\$0	\$0	\$0	\$0
49	Unamortized Boswell 1 and 2	\$0	\$0	\$0	(\$4,893,264)	(\$4,893,264)	\$0	\$0	\$0	\$0	\$0
50	Customer Advances	\$0	\$0	(\$0)	(\$0)	(\$1,762,180)	\$0	\$0	\$0	\$0	\$0
51	Other Deferred Credits - Hibbard	\$0	\$0	(\$0)	(\$0)	(\$298,251)	\$0	\$0	\$0	\$0	\$0
52	Wind Performance Deposit	\$0	\$0	\$0	\$0	(\$131,883)	\$0	\$0	\$0	\$0	\$0
53	Accumulated Deferred Income Taxes	\$0	\$0	(\$159,033)	\$17,660,558	(\$324,059,369)	\$27,797,383	\$6,445,968	\$4,414,296	\$3,479,730	\$0
54	Total Additions and Deductions	\$0	\$0	(\$158,183)	\$112,964,196	(\$330,511,714)	\$27,797,383	\$6,445,968	\$4,414,296	\$3,479,730	\$0
55											
56	<b>Total Average Rate Base</b>	<b>\$1,789,005</b>	<b>(\$2,511,296)</b>	<b>(\$528,628)</b>	<b>(\$285,460,781)</b>	<b>\$2,113,031,850</b>	<b>(\$43,748,329)</b>	<b>(\$13,031,126)</b>	<b>(\$25,957,062)</b>	<b>\$3,479,730</b>	<b>(\$390,974)</b>

**PUBLIC DOCUMENT  
NON-PUBLIC DATA EXCISED**

Minnesota Power  
Docket No. E015/GR-21-335

Compliance Schedule 4B  
Rate Base Adjustments - Minnesota Jurisdiction  
with Varied 2023 Customer Start-Up  
Page 3 of 3

Line No.	Description	Commission Decision	Commission Decision	Commission Decision	Commission Decision
		CWC O&M	Changes in Allocations due to Adjustments	Total Adjustments	Approved Test Year 2022 with varied 2023 Customer Start-Up
		(21)	(22)	(23)	(24)
1	Plant In Service				
2	Steam	\$0	(\$1,336,461)	(\$126,018,029)	\$1,237,713,686
3	Hydro	\$0	(\$118,045)	(\$118,045)	\$189,805,661
4	Wind	\$0	(\$700,432)	(\$700,432)	\$700,461,108
5	Solar	\$0	(\$0)	(\$0)	(\$0)
6	Transmission	\$0	\$1,674,950	\$1,674,950	\$700,182,972
7	Distribution	\$0	(\$1,320)	(\$1,320)	\$666,416,087
8	General Plant	\$0	\$112,558	\$112,558	\$205,748,658
9	Intangible Plant	\$0	\$33,242	(\$804,559)	\$59,926,682
10	Total Plant In Service	\$0	(\$335,509)	(\$125,854,878)	\$3,760,254,853
11					
12	Accumulated Depreciation and Amortization				
13	Steam	\$0	\$667,743	\$94,977,953	(\$589,643,914)
14	Hydro	\$0	\$25,320	\$25,320	(\$40,778,090)
15	Wind	\$0	\$173,894	\$173,894	(\$173,991,159)
16	Solar	\$0	\$0	\$0	\$0
17	Transmission	\$0	(\$581,059)	(\$581,059)	(\$244,150,915)
18	Distribution	\$0	\$629	\$629	(\$318,622,065)
19	General Plant	\$0	(\$52,419)	(\$52,419)	(\$95,818,171)
20	Intangible Plant	\$0	(\$19,439)	\$427,388	(\$35,086,691)
21	Total Accumulated Depreciation and Amortization	\$0	\$214,669	\$94,971,707	(\$1,498,091,005)
22					
23	Net Plant Before CWIP				
24	Steam	\$0	(\$668,718)	(\$31,040,076)	\$648,069,772
25	Hydro	\$0	(\$92,725)	(\$92,725)	\$149,027,571
26	Wind	\$0	(\$526,538)	(\$526,538)	\$526,469,949
27	Solar	\$0	(\$0)	(\$0)	(\$0)
28	Transmission	\$0	\$1,093,891	\$1,093,891	\$456,032,057
29	Distribution	\$0	(\$691)	(\$691)	\$347,794,022
30	General Plant	\$0	\$60,139	\$60,139	\$109,930,487
31	Intangible Plant	\$0	\$13,803	(\$377,171)	\$24,839,990
32	Total Net Plant Before CWIP	\$0	(\$120,839)	(\$30,883,171)	\$2,262,163,848
33	Construction Work in Progress	\$0	\$46,628	\$46,628	\$35,830,411
34	Utility Plant	\$0	(\$74,211)	(\$30,836,543)	\$2,297,994,259
35					
36	Working Capital				
37	Fuel Inventory	\$0	\$24,683	\$24,683	\$14,713,888
38	Materials and Supplies	\$0	(\$9,367)	(\$9,367)	\$24,589,922
39	Prepayments	\$0	\$76,291	(\$90,946,516)	\$24,256,215
40	Cash Working Capital	\$368,816	\$11,283	\$380,099	(\$39,398,363)
41	Total Working Capital	\$368,816	\$102,890	(\$90,551,100)	\$24,161,662
42					
43	Additions and Deductions				
44	Asset Retirement Obligation	\$0	\$0	\$0	\$0
45	Electric Vehicle Program	\$0	\$0	\$0	(\$0)
46	Workers Compensation Deposit	\$0	\$39	\$39	\$71,261
47	Unamortized WPPI Transmission Amortization	\$0	(\$1,020)	(\$1,020)	(\$426,328)
48	Unamortized UMWI Transaction Cost	\$0	\$2,367	\$2,367	\$989,685
49	Unamortized Boswell 1 and 2	\$0	\$4,731	\$4,731	(\$4,888,533)
50	Customer Advances	\$0	\$0	\$0	(\$1,762,180)
51	Other Deferred Credits - Hibbard	\$0	\$288	\$288	(\$297,962)
52	Wind Performance Deposit	\$0	\$128	\$128	(\$131,756)
53	Accumulated Deferred Income Taxes	\$0	(\$145,729)	\$41,991,648	(\$282,067,720)
54	Total Additions and Deductions	\$0	(\$139,196)	\$41,998,182	(\$288,513,533)
55					
56	<b>Total Average Rate Base</b>	<b>\$368,816</b>	<b>(\$110,517)</b>	<b>(\$79,389,462)</b>	<b>\$2,033,642,389</b>

**PUBLIC DOCUMENT  
NON-PUBLIC DATA EXCISED**

Minnesota Power  
Docket No. E015/GR-21-335

Compliance Schedule 5  
Rate Base Adjustments - Total Company  
Page 1 of 3

Line No.	Description	Unadjusted Test Year 2022	Asset Retirement Obligation	Cost to Retire	Decommissioning	Boswell 1 and 2 Regulated Asset	Boswell 3 Environmental Project	EV Program	EVSE Project	Aircraft Hangar	Continuing Cost Recovery Riders
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Plant In Service										
2	Steam	\$1,626,700,783	(\$62,373,261)	\$0	\$0	\$0	(\$15,231,418)	\$0	\$0	\$0	\$0
3	Hydro	\$216,868,174	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Wind	\$811,271,466	(\$10,582,644)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Solar	\$203,277	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$203,277)
6	Transmission	\$1,150,479,098	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$300,181,705)
7	Distribution	\$703,336,011	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,301,151)	\$0	(\$1,057,160)
8	General Plant	\$243,607,764	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,670,625)	(\$10,654,828)
9	Intangible Plant	\$68,305,427	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Total Plant In Service	\$4,820,772,000	(\$72,955,905)	\$0	\$0	\$0	(\$15,231,418)	\$0	(\$1,301,151)	(\$1,670,625)	(\$312,096,970)
11											
12	Accumulated Depreciation and Amortization										
13	Steam	(\$751,946,100)	\$36,213,148	\$0	(\$69,944,577)	\$0	\$7,299,737	\$0	\$0	\$0	\$0
14	Hydro	(\$59,575,343)	\$0	\$12,992,448	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Wind	(\$200,954,279)	\$2,744,712	\$0	(\$664,766)	\$0	\$0	\$0	\$0	\$0	\$0
16	Solar	(\$41,996)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41,996
17	Transmission	(\$282,546,754)	\$0	(\$28,910,269)	\$0	\$0	\$0	\$0	\$0	\$0	\$14,733,780
18	Distribution	(\$292,091,290)	\$0	(\$43,298,727)	\$0	\$0	\$0	\$0	\$59,207	\$0	\$234,600
19	General Plant	(\$110,400,663)	\$0	\$1,619,012	\$0	\$0	\$0	\$0	\$0	\$577,320	\$495,011
20	Intangible Plant	(\$39,943,270)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total Accumulated Depreciation and Amortization	(\$1,737,499,696)	\$38,957,860	(\$57,597,535)	(\$70,609,343)	\$0	\$7,299,737	\$0	\$59,207	\$577,320	\$15,505,388
22											
23	Net Plant Before CWIP										
24	Steam	\$874,754,683	(\$26,160,113)	\$0	(\$69,944,577)	\$0	(\$7,931,681)	\$0	\$0	\$0	\$0
25	Hydro	\$157,292,831	\$0	\$12,992,448	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Wind	\$610,317,186	(\$7,837,932)	\$0	(\$664,766)	\$0	\$0	\$0	\$0	\$0	\$0
27	Solar	\$161,281	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$161,280)
28	Transmission	\$867,932,344	\$0	(\$28,910,269)	\$0	\$0	\$0	\$0	\$0	\$0	(\$285,447,924)
29	Distribution	\$411,244,721	\$0	(\$43,298,727)	\$0	\$0	\$0	\$0	(\$1,241,943)	\$0	(\$822,560)
30	General Plant	\$133,207,101	\$0	\$1,619,012	\$0	\$0	\$0	\$0	\$0	(\$1,093,305)	(\$10,159,817)
31	Intangible Plant	\$28,362,157	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Total Net Plant Before CWIP	\$3,083,272,304	(\$33,998,045)	(\$57,597,535)	(\$70,609,343)	\$0	(\$7,931,681)	\$0	(\$1,241,943)	(\$1,093,305)	(\$296,591,582)
33	Construction Work in Progress	\$42,350,037	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Utility Plant	\$3,125,622,341	(\$33,998,045)	(\$57,597,535)	(\$70,609,343)	\$0	(\$7,931,681)	\$0	(\$1,241,943)	(\$1,093,305)	(\$296,591,582)
35											
36	Working Capital										
37	Fuel Inventory	\$17,141,063	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Materials and Supplies	\$26,140,329	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Prepayments	\$130,343,704	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	Cash Working Capital	(\$41,695,811)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	Total Working Capital	\$131,929,284	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42											
43	Additions and Deductions										
44	Asset Retirement Obligation	(\$114,186,313)	\$114,186,313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	Electric Vehicle Program	\$209,150	\$0	\$0	\$0	\$0	\$0	(\$209,150)	\$0	\$0	\$0
46	Workers Compensation Deposit	\$80,105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	Unamortized WPPI Transmission Amortization	(\$517,730)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	Unamortized UMWI Transaction Cost	\$1,201,867	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	Unamortized Boswell 1 and 2	\$0	\$0	\$0	\$0	(\$5,565,460)	\$0	\$0	\$0	\$0	\$0
50	Customer Advances	(\$1,762,180)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	Other Deferred Credits - Hibbard	(\$339,222)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	Wind Performance Deposit	(\$150,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	Accumulated Deferred Income Taxes	(\$390,997,287)	\$5,340,812	\$0	\$0	\$1,599,624	\$1,991,839	\$0	(\$13,510)	(\$2,773)	\$12,127,861
54	Total Additions and Deductions	(\$606,461,610)	\$119,527,124	\$0	\$0	(\$3,965,836)	\$1,991,839	(\$209,150)	(\$13,510)	(\$2,773)	\$12,127,861
55											
56	<b>Total Average Rate Base</b>	<b>\$2,751,090,016</b>	<b>\$85,529,079</b>	<b>(\$57,597,535)</b>	<b>(\$70,609,343)</b>	<b>(\$3,965,836)</b>	<b>(\$5,939,842)</b>	<b>(\$209,150)</b>	<b>(\$1,255,453)</b>	<b>(\$1,096,078)</b>	<b>(\$284,463,721)</b>

**PUBLIC DOCUMENT  
NON-PUBLIC DATA EXCISED**

Minnesota Power  
Docket No. E015/GR-21-335

Compliance Schedule 5  
Rate Base Adjustments - Total Company  
Page 2 of 3

Line No.	Description	DC Line Addition (11)	CWC O&M (12)	Changes in Allocations due to Adjustments (13)	Total Adjustments (14)	Proposed Test Year 2022 (15)	Commission Decision	Commission Decision	Commission Decision	Commission Decision	Commission Decision
							Prepaid Pension (16)	OPEB (17)	THEC (Rate Base Only) (18)	Production Tax Credits (19)	UI Planner (20)
1	Plant In Service										
2	Steam	\$0	\$0	\$0	(\$77,604,679)	\$1,549,096,104	\$0	\$0	(\$141,946,524)	\$0	\$0
3	Hydro	\$0	\$0	\$0	\$0	\$216,868,174	\$0	\$0	\$0	\$0	\$0
4	Wind	\$0	\$0	\$0	(\$10,582,644)	\$800,688,822	\$0	\$0	\$0	\$0	\$0
5	Solar	\$0	\$0	\$0	(\$203,277)	\$0	\$0	\$0	\$0	\$0	\$0
6	Transmission	\$0	\$0	\$0	(\$300,181,705)	\$850,297,394	\$0	\$0	\$0	\$0	\$0
7	Distribution	\$0	\$0	\$0	(\$2,358,311)	\$700,977,701	\$0	\$0	\$0	\$0	\$0
8	General Plant	\$0	\$0	\$0	(\$12,325,453)	\$231,282,311	\$0	\$0	\$0	\$0	\$0
9	Intangible Plant	\$0	\$0	\$0	\$0	\$68,305,427	\$0	\$0	\$0	\$0	(\$941,773)
10	Total Plant In Service	\$0	\$0	\$0	(\$403,256,068)	\$4,417,515,931	\$0	\$0	(\$141,946,524)	\$0	(\$941,773)
11											
12	Accumulated Depreciation and Amortization										
13	Steam	\$0	\$0	\$0	(\$26,431,692)	(\$778,377,792)	\$0	\$0	\$107,369,571	\$0	\$0
14	Hydro	\$0	\$0	\$0	\$12,992,448	(\$46,582,895)	\$0	\$0	\$0	\$0	\$0
15	Wind	\$0	\$0	\$0	\$2,079,946	(\$198,874,333)	\$0	\$0	\$0	\$0	\$0
16	Solar	\$0	\$0	\$0	\$41,996	\$0	\$0	\$0	\$0	\$0	\$0
17	Transmission	\$0	\$0	\$0	(\$14,176,488)	(\$296,723,243)	\$0	\$0	\$0	\$0	\$0
18	Distribution	\$0	\$0	\$0	(\$43,004,919)	(\$335,096,209)	\$0	\$0	\$0	\$0	\$0
19	General Plant	\$0	\$0	\$0	\$2,691,343	(\$107,709,320)	\$0	\$0	\$0	\$0	\$0
20	Intangible Plant	\$0	\$0	\$0	\$0	(\$39,943,270)	\$0	\$0	\$0	\$0	\$502,279
21	Total Accumulated Depreciation and Amortization	\$0	\$0	\$0	(\$65,807,366)	(\$1,803,307,062)	\$0	\$0	\$107,369,571	\$0	\$502,279
22											
23	Net Plant Before CWIP										
24	Steam	\$0	\$0	\$0	(\$104,036,371)	\$770,718,312	\$0	\$0	(\$34,576,953)	\$0	\$0
25	Hydro	\$0	\$0	\$0	\$12,992,448	\$170,285,279	\$0	\$0	\$0	\$0	\$0
26	Wind	\$0	\$0	\$0	(\$8,502,698)	\$601,814,488	\$0	\$0	\$0	\$0	\$0
27	Solar	\$0	\$0	\$0	(\$161,280)	\$0	\$0	\$0	\$0	\$0	\$0
28	Transmission	\$0	\$0	\$0	(\$314,358,193)	\$553,574,151	\$0	\$0	\$0	\$0	\$0
29	Distribution	\$0	\$0	\$0	(\$45,363,230)	\$365,881,492	\$0	\$0	\$0	\$0	\$0
30	General Plant	\$0	\$0	\$0	(\$9,634,110)	\$123,572,991	\$0	\$0	\$0	\$0	\$0
31	Intangible Plant	\$0	\$0	\$0	\$0	\$28,362,157	\$0	\$0	\$0	\$0	(\$439,494)
32	Total Net Plant Before CWIP	\$0	\$0	\$0	(\$469,063,434)	\$2,614,208,869	\$0	\$0	(\$34,576,953)	\$0	(\$439,494)
33	Construction Work in Progress	\$0	\$0	\$0	\$0	\$42,350,037	\$0	\$0	\$0	\$0	\$0
34	Utility Plant	\$0	\$0	\$0	(\$469,063,434)	\$2,656,558,907	\$0	\$0	(\$34,576,953)	\$0	(\$439,494)
35											
36	Working Capital										
37	Fuel Inventory	\$0	\$0	\$0	\$0	\$17,141,063	\$0	\$0	\$0	\$0	\$0
38	Materials and Supplies	\$2,050,180	\$0	\$0	\$2,050,180	\$28,190,509	\$0	\$0	\$0	\$0	\$0
39	Prepayments	\$0	\$0	\$0	\$0	\$130,343,704	(\$80,424,618)	(\$21,894,224)	\$0	\$0	\$0
40	Cash Working Capital	\$0	(\$2,570,413)	\$0	(\$2,570,413)	(\$44,266,224)	\$0	\$0	\$0	\$0	\$0
41	Total Working Capital	\$2,050,180	(\$2,570,413)	\$0	(\$520,233)	\$131,409,052	(\$80,424,618)	(\$21,894,224)	\$0	\$0	\$0
42											
43	Additions and Deductions										
44	Asset Retirement Obligation	\$0	\$0	\$0	\$114,186,313	\$0	\$0	\$0	\$0	\$0	\$0
45	Electric Vehicle Program	\$0	\$0	\$0	(\$209,150)	\$0	\$0	\$0	\$0	\$0	\$0
46	Workers Compensation Deposit	\$0	\$0	\$0	\$0	\$80,105	\$0	\$0	\$0	\$0	\$0
47	Unamortized WPPI Transmission Amortization	\$0	\$0	\$0	\$0	(\$517,730)	\$0	\$0	\$0	\$0	\$0
48	Unamortized UMWI Transaction Cost	\$0	\$0	\$0	\$0	\$1,201,867	\$0	\$0	\$0	\$0	\$0
49	Unamortized Boswell 1 and 2	\$0	\$0	\$0	(\$5,565,460)	(\$5,565,460)	\$0	\$0	\$0	\$0	\$0
50	Customer Advances	\$0	\$0	\$0	\$0	\$1,762,180	\$0	\$0	\$0	\$0	\$0
51	Other Deferred Credits - Hibbard	\$0	\$0	\$0	\$0	(\$339,222)	\$0	\$0	\$0	\$0	\$0
52	Wind Performance Deposit	\$0	\$0	\$0	\$0	(\$150,000)	\$0	\$0	\$0	\$0	\$0
53	Accumulated Deferred Income Taxes	\$0	\$0	\$0	\$21,043,853	(\$369,953,434)	\$31,322,253	\$7,355,711	\$5,025,554	\$3,961,577	\$0
54	Total Additions and Deductions	\$0	\$0	\$0	\$129,455,555	(\$377,006,055)	\$31,322,253	\$7,355,711	\$5,025,554	\$3,961,577	\$0
55											
56	<b>Total Average Rate Base</b>	<b>\$2,050,180</b>	<b>(\$2,570,413)</b>	<b>\$0</b>	<b>(\$340,128,112)</b>	<b>\$2,410,961,904</b>	<b>(\$49,102,365)</b>	<b>(\$14,538,513)</b>	<b>(\$29,551,399)</b>	<b>\$3,961,577</b>	<b>(\$439,494)</b>

**PUBLIC DOCUMENT  
NON-PUBLIC DATA EXCISED**

Minnesota Power  
Docket No. E015/GR-21-335

Compliance Schedule 5  
Rate Base Adjustments - Total Company  
Page 3 of 3

Line No.	Description	Commission Decision	Commission Decision	Commission Decision	Commission Decision
		CWC O&M	Changes in Allocations due to Adjustments	Total Adjustments	Approved Test Year 2022
		(21)	(22)	(23)	(24)
1	Plant In Service				
2	Steam	\$0	\$0	(\$141,946,524)	\$1,407,149,580
3	Hydro	\$0	\$0	\$0	\$216,868,174
4	Wind	\$0	\$0	\$0	\$800,688,822
5	Solar	\$0	\$0	\$0	\$0
6	Transmission	\$0	\$0	\$0	\$850,297,394
7	Distribution	\$0	\$0	\$0	\$700,977,701
8	General Plant	\$0	\$0	\$0	\$231,282,311
9	Intangible Plant	\$0	\$0	(\$941,773)	\$67,363,654
10	Total Plant In Service	\$0	\$0	(\$142,888,297)	\$4,274,627,635
11					
12	Accumulated Depreciation and Amortization				
13	Steam	\$0	\$0	\$107,369,571	(\$671,008,221)
14	Hydro	\$0	\$0	\$0	(\$46,582,895)
15	Wind	\$0	\$0	\$0	(\$198,874,333)
16	Solar	\$0	\$0	\$0	\$0
17	Transmission	\$0	\$0	\$0	(\$296,723,243)
18	Distribution	\$0	\$0	\$0	(\$335,096,209)
19	General Plant	\$0	\$0	\$0	(\$107,709,320)
20	Intangible Plant	\$0	\$0	\$502,279	(\$39,440,991)
21	Total Accumulated Depreciation and Amortization	\$0	\$0	\$107,871,850	(\$1,695,435,212)
22					
23	Net Plant Before CWIP				
24	Steam	\$0	\$0	(\$34,576,953)	\$736,141,359
25	Hydro	\$0	\$0	\$0	\$170,285,279
26	Wind	\$0	\$0	\$0	\$601,814,488
27	Solar	\$0	\$0	\$0	\$0
28	Transmission	\$0	\$0	\$0	\$553,574,151
29	Distribution	\$0	\$0	\$0	\$365,881,492
30	General Plant	\$0	\$0	\$0	\$123,572,991
31	Intangible Plant	\$0	\$0	(\$439,494)	\$27,922,663
32	Total Net Plant Before CWIP	\$0	\$0	(\$35,016,447)	\$2,579,192,423
33	Construction Work in Progress	\$0	\$0	\$0	\$42,350,037
34	Utility Plant	\$0	\$0	(\$35,016,447)	\$2,621,542,460
35					
36	Working Capital				
37	Fuel Inventory	\$0	\$0	\$0	\$17,141,063
38	Materials and Supplies	\$0	\$0	\$0	\$28,190,509
39	Prepayments	\$0	\$0	(\$102,318,842)	\$28,024,861
40	Cash Working Capital	\$264,197	\$0	\$264,197	(\$44,002,027)
41	Total Working Capital	\$264,197	\$0	(\$102,054,646)	\$29,354,406
42					
43	Additions and Deductions				
44	Asset Retirement Obligation	\$0	\$0	\$0	\$0
45	Electric Vehicle Program	\$0	\$0	\$0	\$0
46	Workers Compensation Deposit	\$0	\$0	\$0	\$80,105
47	Unamortized WPPI Transmission Amortization	\$0	\$0	\$0	(\$517,730)
48	Unamortized UMWI Transaction Cost	\$0	\$0	\$0	\$1,201,867
49	Unamortized Boswell 1 and 2	\$0	\$0	\$0	(\$5,565,460)
50	Customer Advances	\$0	\$0	\$0	(\$1,762,180)
51	Other Deferred Credits - Hibbard	\$0	\$0	\$0	(\$339,222)
52	Wind Performance Deposit	\$0	\$0	\$0	(\$150,000)
53	Accumulated Deferred Income Taxes	\$0	\$0	\$47,665,095	(\$322,288,339)
54	Total Additions and Deductions	\$0	\$0	\$47,665,095	(\$329,340,959)
55					
56	<b>Total Average Rate Base</b>	<b>\$264,197</b>	<b>\$0</b>	<b>(\$89,405,997)</b>	<b>\$2,321,555,907</b>

**PUBLIC DOCUMENT  
NON-PUBLIC DATA EXCISED**

Minnesota Power  
Docket No. E015/GR-21-335

Compliance Schedule 5A  
Rate Base Adjustments - Total Company  
without 2023 Customer Start-Up  
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Line No.	Description	Unadjusted Test Year 2022	Asset Retirement Obligation	Cost to Retire	Decommissioning	Boswell 1 and 2 Regulated Asset	Boswell 3 Environmental Project	EV Program	EVSE Project	Aircraft Hangar	Continuing Cost Recovery Riders
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Plant In Service										
2	Steam	\$1,626,700,783	(\$62,373,261)	\$0	\$0	\$0	(\$15,231,418)	\$0	\$0	\$0	\$0
3	Hydro	\$216,868,174	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Wind	\$811,271,466	(\$10,582,644)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Solar	\$203,277	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$203,277)
6	Transmission	\$1,150,479,098	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$300,181,705)
7	Distribution	\$703,336,011	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,301,151)	\$0	(\$1,057,160)
8	General Plant	\$243,607,764	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,670,625)	(\$10,654,828)
9	Intangible Plant	\$68,305,427	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Total Plant In Service	\$4,820,772,000	(\$72,955,905)	\$0	\$0	\$0	(\$15,231,418)	\$0	(\$1,301,151)	(\$1,670,625)	(\$312,096,970)
11											
12	Accumulated Depreciation and Amortization										
13	Steam	(\$751,946,100)	\$36,213,148	\$0	(\$69,944,577)	\$0	\$7,299,737	\$0	\$0	\$0	\$0
14	Hydro	(\$59,575,343)	\$0	\$12,992,448	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Wind	(\$200,954,279)	\$2,744,712	\$0	(\$664,766)	\$0	\$0	\$0	\$0	\$0	\$0
16	Solar	(\$41,996)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41,996
17	Transmission	(\$282,546,754)	\$0	(\$28,910,269)	\$0	\$0	\$0	\$0	\$0	\$0	\$14,733,780
18	Distribution	(\$292,091,290)	\$0	(\$43,298,727)	\$0	\$0	\$0	\$0	\$59,207	\$0	\$234,600
19	General Plant	(\$110,400,663)	\$0	\$1,619,012	\$0	\$0	\$0	\$0	\$0	\$577,320	\$495,011
20	Intangible Plant	(\$39,943,270)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total Accumulated Depreciation and Amortization	(\$1,737,499,696)	\$38,957,860	(\$57,597,535)	(\$70,609,343)	\$0	\$7,299,737	\$0	\$59,207	\$577,320	\$15,505,388
22											
23	Net Plant Before CWIP										
24	Steam	\$874,754,683	(\$26,160,113)	\$0	(\$69,944,577)	\$0	(\$7,931,681)	\$0	\$0	\$0	\$0
25	Hydro	\$157,292,831	\$0	\$12,992,448	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Wind	\$610,317,186	(\$7,837,932)	\$0	(\$664,766)	\$0	\$0	\$0	\$0	\$0	\$0
27	Solar	\$161,281	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$161,280)
28	Transmission	\$867,932,344	\$0	(\$28,910,269)	\$0	\$0	\$0	\$0	\$0	\$0	(\$285,447,924)
29	Distribution	\$411,244,721	\$0	(\$43,298,727)	\$0	\$0	\$0	\$0	(\$1,241,943)	\$0	(\$822,560)
30	General Plant	\$133,207,101	\$0	\$1,619,012	\$0	\$0	\$0	\$0	\$0	(\$1,093,305)	(\$10,159,817)
31	Intangible Plant	\$28,362,157	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Total Net Plant Before CWIP	\$3,083,272,304	(\$33,998,045)	(\$57,597,535)	(\$70,609,343)	\$0	(\$7,931,681)	\$0	(\$1,241,943)	(\$1,093,305)	(\$296,591,582)
33	Construction Work in Progress	\$42,350,037	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Utility Plant	\$3,125,622,341	(\$33,998,045)	(\$57,597,535)	(\$70,609,343)	\$0	(\$7,931,681)	\$0	(\$1,241,943)	(\$1,093,305)	(\$296,591,582)
35											
36	Working Capital										
37	Fuel Inventory	\$17,141,063	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Materials and Supplies	\$26,140,329	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Prepayments	\$130,343,704	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	Cash Working Capital	(\$41,695,811)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	Total Working Capital	\$131,929,284	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42											
43	Additions and Deductions										
44	Asset Retirement Obligation	(\$114,186,313)	\$114,186,313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	Electric Vehicle Program	\$209,150	\$0	\$0	\$0	\$0	\$0	(\$209,150)	\$0	\$0	\$0
46	Workers Compensation Deposit	\$80,105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	Unamortized WPPI Transmission Amortization	(\$517,730)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	Unamortized UMWI Transaction Cost	\$1,201,867	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	Unamortized Boswell 1 and 2	\$0	\$0	\$0	\$0	(\$5,565,460)	\$0	\$0	\$0	\$0	\$0
50	Customer Advances	(\$1,762,180)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	Other Deferred Credits - Hibbard	(\$339,222)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	Wind Performance Deposit	(\$150,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	Accumulated Deferred Income Taxes	(\$390,997,287)	\$5,340,812	\$0	\$0	\$1,599,624	\$1,991,839	\$0	(\$13,510)	(\$2,773)	\$12,127,861
54	Total Additions and Deductions	(\$606,461,610)	\$119,527,124	\$0	\$0	(\$3,965,836)	\$1,991,839	(\$209,150)	(\$13,510)	(\$2,773)	\$12,127,861
55											
56	<b>Total Average Rate Base</b>	<b>\$2,751,090,016</b>	<b>\$85,529,079</b>	<b>(\$57,597,535)</b>	<b>(\$70,609,343)</b>	<b>(\$3,965,836)</b>	<b>(\$5,939,842)</b>	<b>(\$209,150)</b>	<b>(\$1,255,453)</b>	<b>(\$1,096,078)</b>	<b>(\$284,463,721)</b>

**PUBLIC DOCUMENT  
NON-PUBLIC DATA EXCISED**

Minnesota Power  
Docket No. E015/GR-21-335

Compliance Schedule 5A  
Rate Base Adjustments - Total Company  
without 2023 Customer Start-Up  
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Line No.	Description	DC Line Addition (11)	CWC O&M (12)	Changes in Allocations due to Adjustments (13)	Total Adjustments (14)	Proposed Test Year 2022 (15)	Commission Decision	Commission Decision	Commission Decision	Commission Decision	Commission Decision
							Prepaid Pension (16)	OPEB (17)	THEC (Rate Base Only) (18)	Production Tax Credits (19)	UI Planner (20)
1	Plant In Service										
2	Steam	\$0	\$0	\$0	(\$77,604,679)	\$1,549,096,104	\$0	\$0	(\$141,946,524)	\$0	\$0
3	Hydro	\$0	\$0	\$0	\$0	\$216,868,174	\$0	\$0	\$0	\$0	\$0
4	Wind	\$0	\$0	\$0	(\$10,582,644)	\$800,688,822	\$0	\$0	\$0	\$0	\$0
5	Solar	\$0	\$0	\$0	(\$203,277)	\$0	\$0	\$0	\$0	\$0	\$0
6	Transmission	\$0	\$0	\$0	(\$300,181,705)	\$850,297,394	\$0	\$0	\$0	\$0	\$0
7	Distribution	\$0	\$0	\$0	(\$2,358,311)	\$700,977,701	\$0	\$0	\$0	\$0	\$0
8	General Plant	\$0	\$0	\$0	(\$12,325,453)	\$231,282,311	\$0	\$0	\$0	\$0	\$0
9	Intangible Plant	\$0	\$0	\$0	\$0	\$68,305,427	\$0	\$0	\$0	\$0	(\$941,773)
10	Total Plant In Service	\$0	\$0	\$0	(\$403,256,068)	\$4,417,515,931	\$0	\$0	(\$141,946,524)	\$0	(\$941,773)
11											
12	Accumulated Depreciation and Amortization										
13	Steam	\$0	\$0	\$0	(\$26,431,692)	(\$778,377,792)	\$0	\$0	\$107,369,571	\$0	\$0
14	Hydro	\$0	\$0	\$0	\$12,992,448	(\$46,582,895)	\$0	\$0	\$0	\$0	\$0
15	Wind	\$0	\$0	\$0	\$2,079,946	(\$198,874,333)	\$0	\$0	\$0	\$0	\$0
16	Solar	\$0	\$0	\$0	\$41,996	\$0	\$0	\$0	\$0	\$0	\$0
17	Transmission	\$0	\$0	\$0	(\$14,176,488)	(\$296,723,243)	\$0	\$0	\$0	\$0	\$0
18	Distribution	\$0	\$0	\$0	(\$43,004,919)	(\$335,096,209)	\$0	\$0	\$0	\$0	\$0
19	General Plant	\$0	\$0	\$0	\$2,691,343	(\$107,709,320)	\$0	\$0	\$0	\$0	\$0
20	Intangible Plant	\$0	\$0	\$0	\$0	(\$39,943,270)	\$0	\$0	\$0	\$0	\$502,279
21	Total Accumulated Depreciation and Amortization	\$0	\$0	\$0	(\$65,807,366)	(\$1,803,307,062)	\$0	\$0	\$107,369,571	\$0	\$502,279
22											
23	Net Plant Before CWIP										
24	Steam	\$0	\$0	\$0	(\$104,036,371)	\$770,718,312	\$0	\$0	(\$34,576,953)	\$0	\$0
25	Hydro	\$0	\$0	\$0	\$12,992,448	\$170,285,279	\$0	\$0	\$0	\$0	\$0
26	Wind	\$0	\$0	\$0	(\$8,502,698)	\$601,814,488	\$0	\$0	\$0	\$0	\$0
27	Solar	\$0	\$0	\$0	(\$161,280)	\$0	\$0	\$0	\$0	\$0	\$0
28	Transmission	\$0	\$0	\$0	(\$314,358,193)	\$553,574,151	\$0	\$0	\$0	\$0	\$0
29	Distribution	\$0	\$0	\$0	(\$45,363,230)	\$365,881,492	\$0	\$0	\$0	\$0	\$0
30	General Plant	\$0	\$0	\$0	(\$9,634,110)	\$123,572,991	\$0	\$0	\$0	\$0	\$0
31	Intangible Plant	\$0	\$0	\$0	\$0	\$28,362,157	\$0	\$0	\$0	\$0	(\$439,494)
32	Total Net Plant Before CWIP	\$0	\$0	\$0	(\$469,063,434)	\$2,614,208,869	\$0	\$0	(\$34,576,953)	\$0	(\$439,494)
33	Construction Work in Progress	\$0	\$0	\$0	\$0	\$42,350,037	\$0	\$0	\$0	\$0	\$0
34	Utility Plant	\$0	\$0	\$0	(\$469,063,434)	\$2,656,558,907	\$0	\$0	(\$34,576,953)	\$0	(\$439,494)
35											
36	Working Capital										
37	Fuel Inventory	\$0	\$0	\$0	\$0	\$17,141,063	\$0	\$0	\$0	\$0	\$0
38	Materials and Supplies	\$2,050,180	\$0	\$0	\$2,050,180	\$28,190,509	\$0	\$0	\$0	\$0	\$0
39	Prepayments	\$0	\$0	\$0	\$0	\$130,343,704	(\$80,424,618)	(\$21,894,224)	\$0	\$0	\$0
40	Cash Working Capital	\$0	(\$2,570,413)	\$0	(\$2,570,413)	(\$44,266,224)	\$0	\$0	\$0	\$0	\$0
41	Total Working Capital	\$2,050,180	(\$2,570,413)	\$0	(\$520,233)	\$131,409,052	(\$80,424,618)	(\$21,894,224)	\$0	\$0	\$0
42											
43	Additions and Deductions										
44	Asset Retirement Obligation	\$0	\$0	\$0	\$114,186,313	\$0	\$0	\$0	\$0	\$0	\$0
45	Electric Vehicle Program	\$0	\$0	\$0	(\$209,150)	\$0	\$0	\$0	\$0	\$0	\$0
46	Workers Compensation Deposit	\$0	\$0	\$0	\$0	\$80,105	\$0	\$0	\$0	\$0	\$0
47	Unamortized WPPI Transmission Amortization	\$0	\$0	\$0	\$0	(\$517,730)	\$0	\$0	\$0	\$0	\$0
48	Unamortized UMWI Transaction Cost	\$0	\$0	\$0	\$0	\$1,201,867	\$0	\$0	\$0	\$0	\$0
49	Unamortized Boswell 1 and 2	\$0	\$0	\$0	(\$5,565,460)	(\$5,565,460)	\$0	\$0	\$0	\$0	\$0
50	Customer Advances	\$0	\$0	\$0	\$0	(\$1,762,180)	\$0	\$0	\$0	\$0	\$0
51	Other Deferred Credits - Hibbard	\$0	\$0	\$0	\$0	(\$339,222)	\$0	\$0	\$0	\$0	\$0
52	Wind Performance Deposit	\$0	\$0	\$0	\$0	(\$150,000)	\$0	\$0	\$0	\$0	\$0
53	Accumulated Deferred Income Taxes	\$0	\$0	\$0	\$21,043,853	(\$369,953,434)	\$31,322,253	\$7,355,711	\$5,025,554	\$3,961,577	\$0
54	Total Additions and Deductions	\$0	\$0	\$0	\$129,455,555	(\$377,006,055)	\$31,322,253	\$7,355,711	\$5,025,554	\$3,961,577	\$0
55											
56	<b>Total Average Rate Base</b>	<b>\$2,050,180</b>	<b>(\$2,570,413)</b>	<b>\$0</b>	<b>(\$340,128,112)</b>	<b>\$2,410,961,904</b>	<b>(\$49,102,365)</b>	<b>(\$14,538,513)</b>	<b>(\$29,551,399)</b>	<b>\$3,961,577</b>	<b>(\$439,494)</b>

**PUBLIC DOCUMENT  
NON-PUBLIC DATA EXCISED**

Minnesota Power  
Docket No. E015/GR-21-335

Compliance Schedule 5A  
Rate Base Adjustments - Total Company  
without 2023 Customer Start-Up  
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Line No.	Description	Commission Decision	Commission Decision	Commission Decision	Commission Decision
		CWC O&M	Changes in Allocations due to Adjustments	Total Adjustments	Approved Test Year 2022 without 2023 Customer Start-Up
		(21)	(22)	(23)	(24)
1	Plant In Service				
2	Steam	\$0	\$0	(\$141,946,524)	\$1,407,149,580
3	Hydro	\$0	\$0	\$0	\$216,868,174
4	Wind	\$0	\$0	\$0	\$800,688,822
5	Solar	\$0	\$0	\$0	\$0
6	Transmission	\$0	\$0	\$0	\$850,297,394
7	Distribution	\$0	\$0	\$0	\$700,977,701
8	General Plant	\$0	\$0	\$0	\$231,282,311
9	Intangible Plant	\$0	\$0	(\$941,773)	\$67,363,654
10	Total Plant In Service	\$0	\$0	(\$142,888,297)	\$4,274,627,635
11					
12	Accumulated Depreciation and Amortization				
13	Steam	\$0	\$0	\$107,369,571	(\$671,008,221)
14	Hydro	\$0	\$0	\$0	(\$46,582,895)
15	Wind	\$0	\$0	\$0	(\$198,874,333)
16	Solar	\$0	\$0	\$0	\$0
17	Transmission	\$0	\$0	\$0	(\$296,723,243)
18	Distribution	\$0	\$0	\$0	(\$335,096,209)
19	General Plant	\$0	\$0	\$0	(\$107,709,320)
20	Intangible Plant	\$0	\$0	\$502,279	(\$39,440,991)
21	Total Accumulated Depreciation and Amortization	\$0	\$0	\$107,871,850	(\$1,695,435,212)
22					
23	Net Plant Before CWIP				
24	Steam	\$0	\$0	(\$34,576,953)	\$736,141,359
25	Hydro	\$0	\$0	\$0	\$170,285,279
26	Wind	\$0	\$0	\$0	\$601,814,488
27	Solar	\$0	\$0	\$0	\$0
28	Transmission	\$0	\$0	\$0	\$553,574,151
29	Distribution	\$0	\$0	\$0	\$365,881,492
30	General Plant	\$0	\$0	\$0	\$123,572,991
31	Intangible Plant	\$0	\$0	(\$439,494)	\$27,922,663
32	Total Net Plant Before CWIP	\$0	\$0	(\$35,016,447)	\$2,579,192,423
33	Construction Work in Progress	\$0	\$0	\$0	\$42,350,037
34	Utility Plant	\$0	\$0	(\$35,016,447)	\$2,621,542,460
35					
36	Working Capital				
37	Fuel Inventory	\$0	\$0	\$0	\$17,141,063
38	Materials and Supplies	\$0	\$0	\$0	\$28,190,509
39	Prepayments	\$0	\$0	(\$102,318,842)	\$28,024,861
40	Cash Working Capital	\$357,340	\$0	\$357,340	(\$43,908,883)
41	Total Working Capital	\$357,340	\$0	(\$101,961,502)	\$29,447,549
42					
43	Additions and Deductions				
44	Asset Retirement Obligation	\$0	\$0	\$0	\$0
45	Electric Vehicle Program	\$0	\$0	\$0	\$0
46	Workers Compensation Deposit	\$0	\$0	\$0	\$80,105
47	Unamortized WPPI Transmission Amortization	\$0	\$0	\$0	(\$517,730)
48	Unamortized UMWI Transaction Cost	\$0	\$0	\$0	\$1,201,867
49	Unamortized Boswell 1 and 2	\$0	\$0	\$0	(\$5,565,460)
50	Customer Advances	\$0	\$0	\$0	(\$1,762,180)
51	Other Deferred Credits - Hibbard	\$0	\$0	\$0	(\$339,222)
52	Wind Performance Deposit	\$0	\$0	\$0	(\$150,000)
53	Accumulated Deferred Income Taxes	\$0	\$0	\$47,665,095	(\$322,288,339)
54	Total Additions and Deductions	\$0	\$0	\$47,665,095	(\$329,340,959)
55					
56	<b>Total Average Rate Base</b>	<b>\$357,340</b>	<b>\$0</b>	<b>(\$89,312,854)</b>	<b>\$2,321,649,050</b>



**PUBLIC DOCUMENT  
NON-PUBLIC DATA EXCISED**

Minnesota Power  
Docket No. E015/GR-21-335

Compliance Schedule 5B  
Rate Base Adjustments - Total Company  
with Varied 2023 Customer Start-Up  
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Line No.	Description	Unadjusted Test Year 2022	Asset Retirement Obligation	Cost to Retire	Decommissioning	Boswell 1 and 2 Regulated Asset	Boswell 3 Environmental Project	EV Program	EVSE Project	Aircraft Hangar	Continuing Cost Recovery Riders
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Plant In Service										
2	Steam	\$1,626,700,783	(\$62,373,261)	\$0	\$0	\$0	(\$15,231,418)	\$0	\$0	\$0	\$0
3	Hydro	\$216,868,174	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Wind	\$811,271,466	(\$10,582,644)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Solar	\$203,277	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$203,277)
6	Transmission	\$1,150,479,098	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$300,181,705)
7	Distribution	\$703,336,011	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,301,151)	\$0	(\$1,057,160)
8	General Plant	\$243,607,764	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,670,625)	(\$10,654,828)
9	Intangible Plant	\$68,305,427	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Total Plant In Service	\$4,820,772,000	(\$72,955,905)	\$0	\$0	\$0	(\$15,231,418)	\$0	(\$1,301,151)	(\$1,670,625)	(\$312,096,970)
11											
12	Accumulated Depreciation and Amortization										
13	Steam	(\$751,946,100)	\$36,213,148	\$0	(\$69,944,577)	\$0	\$7,299,737	\$0	\$0	\$0	\$0
14	Hydro	(\$59,575,343)	\$0	\$12,992,448	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Wind	(\$200,954,279)	\$2,744,712	\$0	(\$664,766)	\$0	\$0	\$0	\$0	\$0	\$0
16	Solar	(\$41,996)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41,996
17	Transmission	(\$282,546,754)	\$0	(\$28,910,269)	\$0	\$0	\$0	\$0	\$0	\$0	\$14,733,780
18	Distribution	(\$292,091,290)	\$0	(\$43,298,727)	\$0	\$0	\$0	\$0	\$59,207	\$0	\$234,600
19	General Plant	(\$110,400,663)	\$0	\$1,619,012	\$0	\$0	\$0	\$0	\$0	\$577,320	\$495,011
20	Intangible Plant	(\$39,943,270)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total Accumulated Depreciation and Amortization	(\$1,737,499,696)	\$38,957,860	(\$57,597,535)	(\$70,609,343)	\$0	\$7,299,737	\$0	\$59,207	\$577,320	\$15,505,388
22											
23	Net Plant Before CWIP										
24	Steam	\$874,754,683	(\$26,160,113)	\$0	(\$69,944,577)	\$0	(\$7,931,681)	\$0	\$0	\$0	\$0
25	Hydro	\$157,292,831	\$0	\$12,992,448	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Wind	\$610,317,186	(\$7,837,932)	\$0	(\$664,766)	\$0	\$0	\$0	\$0	\$0	\$0
27	Solar	\$161,281	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$161,280)
28	Transmission	\$867,932,344	\$0	(\$28,910,269)	\$0	\$0	\$0	\$0	\$0	\$0	(\$285,447,924)
29	Distribution	\$411,244,721	\$0	(\$43,298,727)	\$0	\$0	\$0	\$0	(\$1,241,943)	\$0	(\$822,560)
30	General Plant	\$133,207,101	\$0	\$1,619,012	\$0	\$0	\$0	\$0	\$0	(\$1,093,305)	(\$10,159,817)
31	Intangible Plant	\$28,362,157	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Total Net Plant Before CWIP	\$3,083,272,304	(\$33,998,045)	(\$57,597,535)	(\$70,609,343)	\$0	(\$7,931,681)	\$0	(\$1,241,943)	(\$1,093,305)	(\$296,591,582)
33	Construction Work in Progress	\$42,350,037	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Utility Plant	\$3,125,622,341	(\$33,998,045)	(\$57,597,535)	(\$70,609,343)	\$0	(\$7,931,681)	\$0	(\$1,241,943)	(\$1,093,305)	(\$296,591,582)
35											
36	Working Capital										
37	Fuel Inventory	\$17,141,063	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Materials and Supplies	\$26,140,329	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Prepayments	\$130,343,704	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	Cash Working Capital	(\$41,695,811)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	Total Working Capital	\$131,929,284	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42											
43	Additions and Deductions										
44	Asset Retirement Obligation	(\$114,186,313)	\$114,186,313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	Electric Vehicle Program	\$209,150	\$0	\$0	\$0	\$0	\$0	(\$209,150)	\$0	\$0	\$0
46	Workers Compensation Deposit	\$80,105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	Unamortized WPPI Transmission Amortization	(\$517,730)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	Unamortized UMWI Transaction Cost	\$1,201,867	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	Unamortized Boswell 1 and 2	\$0	\$0	\$0	\$0	(\$5,565,460)	\$0	\$0	\$0	\$0	\$0
50	Customer Advances	(\$1,762,180)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	Other Deferred Credits - Hibbard	(\$339,222)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	Wind Performance Deposit	(\$150,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	Accumulated Deferred Income Taxes	(\$390,997,287)	\$5,340,812	\$0	\$0	\$1,599,624	\$1,991,839	\$0	(\$13,510)	(\$2,773)	\$12,127,861
54	Total Additions and Deductions	(\$606,461,610)	\$119,527,124	\$0	\$0	(\$3,965,836)	\$1,991,839	(\$209,150)	(\$13,510)	(\$2,773)	\$12,127,861
55											
56	<b>Total Average Rate Base</b>	<b>\$2,751,090,016</b>	<b>\$85,529,079</b>	<b>(\$57,597,535)</b>	<b>(\$70,609,343)</b>	<b>(\$3,965,836)</b>	<b>(\$5,939,842)</b>	<b>(\$209,150)</b>	<b>(\$1,255,453)</b>	<b>(\$1,096,078)</b>	<b>(\$284,463,721)</b>

**PUBLIC DOCUMENT  
NON-PUBLIC DATA EXCISED**

Minnesota Power  
Docket No. E015/GR-21-335

Compliance Schedule 5B  
Rate Base Adjustments - Total Company  
with Varied 2023 Customer Start-Up  
Page 2 of 3

Line No.	Description	DC Line Addition (11)	CWC O&M (12)	Changes in Allocations due to Adjustments (13)	Total Adjustments (14)	Proposed Test Year 2022 (15)	Commission Decision	Commission Decision	Commission Decision	Commission Decision	Commission Decision
							Prepaid Pension (16)	OPEB (17)	THEC (Rate Base Only) (18)	Production Tax Credits (19)	UI Planner (20)
1	Plant In Service										
2	Steam	\$0	\$0	\$0	(\$77,604,679)	\$1,549,096,104	\$0	\$0	(\$141,946,524)	\$0	\$0
3	Hydro	\$0	\$0	\$0	\$0	\$216,868,174	\$0	\$0	\$0	\$0	\$0
4	Wind	\$0	\$0	\$0	(\$10,582,644)	\$800,688,822	\$0	\$0	\$0	\$0	\$0
5	Solar	\$0	\$0	\$0	(\$203,277)	\$0	\$0	\$0	\$0	\$0	\$0
6	Transmission	\$0	\$0	\$0	(\$300,181,705)	\$850,297,394	\$0	\$0	\$0	\$0	\$0
7	Distribution	\$0	\$0	\$0	(\$2,358,311)	\$700,977,701	\$0	\$0	\$0	\$0	\$0
8	General Plant	\$0	\$0	\$0	(\$12,325,453)	\$231,282,311	\$0	\$0	\$0	\$0	\$0
9	Intangible Plant	\$0	\$0	\$0	\$0	\$68,305,427	\$0	\$0	\$0	\$0	(\$941,773)
10	Total Plant In Service	\$0	\$0	\$0	(\$403,256,068)	\$4,417,515,931	\$0	\$0	(\$141,946,524)	\$0	(\$941,773)
11											
12	Accumulated Depreciation and Amortization										
13	Steam	\$0	\$0	\$0	(\$26,431,692)	(\$778,377,792)	\$0	\$0	\$107,369,571	\$0	\$0
14	Hydro	\$0	\$0	\$0	\$12,992,448	(\$46,582,895)	\$0	\$0	\$0	\$0	\$0
15	Wind	\$0	\$0	\$0	\$2,079,946	(\$198,874,333)	\$0	\$0	\$0	\$0	\$0
16	Solar	\$0	\$0	\$0	\$41,996	\$0	\$0	\$0	\$0	\$0	\$0
17	Transmission	\$0	\$0	\$0	(\$14,176,488)	(\$296,723,243)	\$0	\$0	\$0	\$0	\$0
18	Distribution	\$0	\$0	\$0	(\$43,004,919)	(\$335,096,209)	\$0	\$0	\$0	\$0	\$0
19	General Plant	\$0	\$0	\$0	\$2,691,343	(\$107,709,320)	\$0	\$0	\$0	\$0	\$0
20	Intangible Plant	\$0	\$0	\$0	\$0	(\$39,943,270)	\$0	\$0	\$0	\$0	\$502,279
21	Total Accumulated Depreciation and Amortization	\$0	\$0	\$0	(\$65,807,366)	(\$1,803,307,062)	\$0	\$0	\$107,369,571	\$0	\$502,279
22											
23	Net Plant Before CWIP										
24	Steam	\$0	\$0	\$0	(\$104,036,371)	\$770,718,312	\$0	\$0	(\$34,576,953)	\$0	\$0
25	Hydro	\$0	\$0	\$0	\$12,992,448	\$170,285,279	\$0	\$0	\$0	\$0	\$0
26	Wind	\$0	\$0	\$0	(\$8,502,698)	\$601,814,488	\$0	\$0	\$0	\$0	\$0
27	Solar	\$0	\$0	\$0	(\$161,280)	\$0	\$0	\$0	\$0	\$0	\$0
28	Transmission	\$0	\$0	\$0	(\$314,358,193)	\$553,574,151	\$0	\$0	\$0	\$0	\$0
29	Distribution	\$0	\$0	\$0	(\$45,363,230)	\$365,881,492	\$0	\$0	\$0	\$0	\$0
30	General Plant	\$0	\$0	\$0	(\$9,634,110)	\$123,572,991	\$0	\$0	\$0	\$0	\$0
31	Intangible Plant	\$0	\$0	\$0	\$0	\$28,362,157	\$0	\$0	\$0	\$0	(\$439,494)
32	Total Net Plant Before CWIP	\$0	\$0	\$0	(\$469,063,434)	\$2,614,208,869	\$0	\$0	(\$34,576,953)	\$0	(\$439,494)
33	Construction Work in Progress	\$0	\$0	\$0	\$0	\$42,350,037	\$0	\$0	\$0	\$0	\$0
34	Utility Plant	\$0	\$0	\$0	(\$469,063,434)	\$2,656,558,907	\$0	\$0	(\$34,576,953)	\$0	(\$439,494)
35											
36	Working Capital										
37	Fuel Inventory	\$0	\$0	\$0	\$0	\$17,141,063	\$0	\$0	\$0	\$0	\$0
38	Materials and Supplies	\$2,050,180	\$0	\$0	\$2,050,180	\$28,190,509	\$0	\$0	\$0	\$0	\$0
39	Prepayments	\$0	\$0	\$0	\$0	\$130,343,704	(\$80,424,618)	(\$21,894,224)	\$0	\$0	\$0
40	Cash Working Capital	\$0	(\$2,570,413)	\$0	(\$2,570,413)	(\$44,266,224)	\$0	\$0	\$0	\$0	\$0
41	Total Working Capital	\$2,050,180	(\$2,570,413)	\$0	(\$520,233)	\$131,409,052	(\$80,424,618)	(\$21,894,224)	\$0	\$0	\$0
42											
43	Additions and Deductions										
44	Asset Retirement Obligation	\$0	\$0	\$0	\$114,186,313	\$0	\$0	\$0	\$0	\$0	\$0
45	Electric Vehicle Program	\$0	\$0	\$0	(\$209,150)	\$0	\$0	\$0	\$0	\$0	\$0
46	Workers Compensation Deposit	\$0	\$0	\$0	\$0	\$80,105	\$0	\$0	\$0	\$0	\$0
47	Unamortized WPPI Transmission Amortization	\$0	\$0	\$0	\$0	(\$517,730)	\$0	\$0	\$0	\$0	\$0
48	Unamortized UMWI Transaction Cost	\$0	\$0	\$0	\$0	\$1,201,867	\$0	\$0	\$0	\$0	\$0
49	Unamortized Boswell 1 and 2	\$0	\$0	\$0	(\$5,565,460)	(\$5,565,460)	\$0	\$0	\$0	\$0	\$0
50	Customer Advances	\$0	\$0	\$0	\$0	(\$1,762,180)	\$0	\$0	\$0	\$0	\$0
51	Other Deferred Credits - Hibbard	\$0	\$0	\$0	\$0	(\$339,222)	\$0	\$0	\$0	\$0	\$0
52	Wind Performance Deposit	\$0	\$0	\$0	\$0	(\$150,000)	\$0	\$0	\$0	\$0	\$0
53	Accumulated Deferred Income Taxes	\$0	\$0	\$0	\$21,043,853	(\$369,953,434)	\$31,322,253	\$7,355,711	\$5,025,554	\$3,961,577	\$0
54	Total Additions and Deductions	\$0	\$0	\$0	\$129,455,555	(\$377,006,055)	\$31,322,253	\$7,355,711	\$5,025,554	\$3,961,577	\$0
55											
56	<b>Total Average Rate Base</b>	<b>\$2,050,180</b>	<b>(\$2,570,413)</b>	<b>\$0</b>	<b>(\$340,128,112)</b>	<b>\$2,410,961,904</b>	<b>(\$49,102,365)</b>	<b>(\$14,538,513)</b>	<b>(\$29,551,399)</b>	<b>\$3,961,577</b>	<b>(\$439,494)</b>

**PUBLIC DOCUMENT  
NON-PUBLIC DATA EXCISED**

Minnesota Power  
Docket No. E015/GR-21-335

Compliance Schedule 5B  
Rate Base Adjustments - Total Company  
with Varied 2023 Customer Start-Up  
Page 3 of 3

Line No.	Description	Commission Decision	Commission Decision	Commission Decision	Commission Decision
		CWC O&M	Changes in Allocations due to Adjustments	Total Adjustments	Approved Test Year 2022 with varied 2023 Customer Start-Up
		(21)	(22)	(23)	(24)
1	Plant In Service				
2	Steam	\$0	\$0	(\$141,946,524)	\$1,407,149,580
3	Hydro	\$0	\$0	\$0	\$216,868,174
4	Wind	\$0	\$0	\$0	\$800,688,822
5	Solar	\$0	\$0	\$0	\$0
6	Transmission	\$0	\$0	\$0	\$850,297,394
7	Distribution	\$0	\$0	\$0	\$700,977,701
8	General Plant	\$0	\$0	\$0	\$231,282,311
9	Intangible Plant	\$0	\$0	(\$941,773)	\$67,363,654
10	Total Plant In Service	\$0	\$0	(\$142,888,297)	\$4,274,627,635
11					
12	Accumulated Depreciation and Amortization				
13	Steam	\$0	\$0	\$107,369,571	(\$671,008,221)
14	Hydro	\$0	\$0	\$0	(\$46,582,895)
15	Wind	\$0	\$0	\$0	(\$198,874,333)
16	Solar	\$0	\$0	\$0	\$0
17	Transmission	\$0	\$0	\$0	(\$296,723,243)
18	Distribution	\$0	\$0	\$0	(\$335,096,209)
19	General Plant	\$0	\$0	\$0	(\$107,709,320)
20	Intangible Plant	\$0	\$0	\$502,279	(\$39,440,991)
21	Total Accumulated Depreciation and Amortization	\$0	\$0	\$107,871,850	(\$1,695,435,212)
22					
23	Net Plant Before CWIP				
24	Steam	\$0	\$0	(\$34,576,953)	\$736,141,359
25	Hydro	\$0	\$0	\$0	\$170,285,279
26	Wind	\$0	\$0	\$0	\$601,814,488
27	Solar	\$0	\$0	\$0	\$0
28	Transmission	\$0	\$0	\$0	\$553,574,151
29	Distribution	\$0	\$0	\$0	\$365,881,492
30	General Plant	\$0	\$0	\$0	\$123,572,991
31	Intangible Plant	\$0	\$0	(\$439,494)	\$27,922,663
32	Total Net Plant Before CWIP	\$0	\$0	(\$35,016,447)	\$2,579,192,423
33	Construction Work in Progress	\$0	\$0	\$0	\$42,350,037
34	Utility Plant	\$0	\$0	(\$35,016,447)	\$2,621,542,460
35					
36	Working Capital				
37	Fuel Inventory	\$0	\$0	\$0	\$17,141,063
38	Materials and Supplies	\$0	\$0	\$0	\$28,190,509
39	Prepayments	\$0	\$0	(\$102,318,842)	\$28,024,861
40	Cash Working Capital	\$275,430	\$0	\$275,430	(\$43,990,794)
41	Total Working Capital	\$275,430	\$0	(\$102,043,412)	\$29,365,639
42					
43	Additions and Deductions				
44	Asset Retirement Obligation	\$0	\$0	\$0	\$0
45	Electric Vehicle Program	\$0	\$0	\$0	\$0
46	Workers Compensation Deposit	\$0	\$0	\$0	\$80,105
47	Unamortized WPPI Transmission Amortization	\$0	\$0	\$0	(\$517,730)
48	Unamortized UMWI Transaction Cost	\$0	\$0	\$0	\$1,201,867
49	Unamortized Boswell 1 and 2	\$0	\$0	\$0	(\$5,565,460)
50	Customer Advances	\$0	\$0	\$0	(\$1,762,180)
51	Other Deferred Credits - Hibbard	\$0	\$0	\$0	(\$339,222)
52	Wind Performance Deposit	\$0	\$0	\$0	(\$150,000)
53	Accumulated Deferred Income Taxes	\$0	\$0	\$47,665,095	(\$322,288,339)
54	Total Additions and Deductions	\$0	\$0	\$47,665,095	(\$329,340,959)
55					
56	<b>Total Average Rate Base</b>	<b>\$275,430</b>	<b>\$0</b>	<b>(\$89,394,764)</b>	<b>\$2,321,567,140</b>

**PUBLIC DOCUMENT  
NON-PUBLIC DATA EXCISED**

Minnesota Power  
Docket No. E015/GR-21-335

Compliance Schedule 6  
Operating Income Summary - Minnesota Jurisdiction  
Page 1 of 1

Line No.	Description	Proposed Test Year 2022	Approved Test Year 2022	Approved Test Year without 2023 Customer Start-Up	Approved Test Year with Varied 2023 Customer Start-Up
		(1)	(2)	(3)	(4)
1	Operating Revenue				
2	Sales by Rate Class	\$605,704,302	\$648,038,402	\$640,944,766	\$648,038,405
3	Dual Fuel	\$10,245,092	\$10,245,092	\$10,245,092	\$10,245,092
4	Intersystem Sales	\$32,670,849	\$25,960,911	\$26,261,485	\$26,041,555
5	LP Demand Response	(\$1,922,400)	(\$1,922,400)	(\$1,922,400)	(\$1,922,400)
6	Sales for Resale	\$99,656,856	\$99,436,412	\$100,505,156	\$99,725,288
7	Total Revenue from Sales	<u>\$746,354,699</u>	<u>\$781,758,416</u>	<u>\$776,034,099</u>	<u>\$782,127,940</u>
8	Other Operating Revenue	\$34,497,278	\$34,532,417	\$34,829,250	\$34,626,598
9	Total Operating Revenue	<u>\$780,851,977</u>	<u>\$816,290,833</u>	<u>\$810,863,349</u>	<u>\$816,754,539</u>
10					
11	Operating Expenses Before AFUDC				
12	Operation And Maintenance Expenses				
13	Steam Production	(\$30,519,018)	(\$30,441,640)	(\$30,755,120)	(\$30,526,754)
14	Hydro Production	(\$4,460,426)	(\$4,449,944)	(\$4,496,917)	(\$4,462,665)
15	Wind Production	(\$15,417,511)	(\$15,364,379)	(\$15,503,084)	(\$15,402,606)
16	Solar Production	\$0	\$0	\$0	\$0
17	Other Power Supply	(\$1,594,103)	(\$1,588,610)	(\$1,602,951)	(\$1,592,562)
18	Purchased Power	(\$270,164,812)	(\$287,176,900)	(\$284,719,001)	(\$287,360,702)
19	Fuel	(\$80,953,554)	(\$80,834,527)	(\$81,786,744)	(\$81,089,585)
20	Total Production	<u>(\$403,109,424)</u>	<u>(\$419,856,000)</u>	<u>(\$418,863,817)</u>	<u>(\$420,434,875)</u>
21	Transmission	(\$47,480,572)	(\$47,458,993)	(\$47,880,357)	(\$47,594,425)
22	Distribution	(\$27,110,481)	(\$27,110,277)	(\$27,110,809)	(\$27,110,424)
23	Customer Accounting	(\$6,385,512)	(\$5,905,019)	(\$5,905,019)	(\$5,905,019)
24	Customer Credit Cards	(\$294,188)	(\$294,188)	(\$294,188)	(\$294,188)
25	Customer Service and Information	(\$1,519,732)	(\$1,515,635)	(\$1,515,635)	(\$1,515,635)
26	Conservation Improvement Program	(\$10,714,344)	(\$10,714,344)	(\$10,714,344)	(\$10,714,344)
27	Sales	(\$1,856)	(\$1,856)	(\$1,856)	(\$1,856)
28	Administrative and General	(\$59,802,931)	(\$59,486,569)	(\$59,879,006)	(\$59,598,657)
29	Charitable Contributions	(\$241,754)	(\$241,447)	(\$242,993)	(\$241,886)
30	Interest on Customer Deposits	(\$1,248,000)	(\$1,248,000)	(\$1,248,000)	(\$1,248,000)
31	Total Operation & Maintenance Expenses	<u>(\$557,908,795)</u>	<u>(\$573,832,329)</u>	<u>(\$573,656,025)</u>	<u>(\$574,659,309)</u>
32	Depreciation Expense	(\$132,205,211)	(\$131,879,134)	(\$132,870,527)	(\$132,158,815)
33	Amortization Expense	(\$6,978,555)	(\$6,799,674)	(\$6,846,539)	(\$6,812,895)
34	Taxes Other Than Income Taxes	(\$37,219,842)	(\$37,152,032)	(\$37,383,428)	(\$37,217,599)
35	Income Taxes	(\$6,162,850)	(\$12,077,023)	(\$10,145,969)	(\$11,853,388)
36	Deferred Income Taxes	\$38,267,566	\$45,115,356	\$45,453,035	\$45,212,705
37	Investment Tax Credit	\$445,778	\$444,377	\$448,381	\$445,498
38	Total Operating Expenses Before AFUDC	<u>(\$701,761,908)</u>	<u>(\$716,180,458)</u>	<u>(\$715,001,071)</u>	<u>(\$717,043,803)</u>
39					
40	Operating Income Before AFUDC	\$79,090,068	\$100,110,375	\$95,862,277	\$99,710,735
41	Allowance for Funds Used During Construction	\$2,485,868	\$2,482,734	\$2,503,546	\$2,489,109
42	<b>Total Operating Income</b>	<u><b>\$81,575,936</b></u>	<u><b>\$102,593,109</b></u>	<u><b>\$98,365,824</b></u>	<u><b>\$102,199,844</b></u>

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Compliance Schedule 7  
Operating Income Summary - Total Company  
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Line No.	Description	Proposed Test Year 2022 (1)	Approved Test Year 2022 (2)	Approved Test Year without 2023 Customer Start-Up (3)	Approved Test Year with Varied 2023 Customer Start-Up (4)
1	Operating Revenue				
2	Sales by Rate Class	\$698,200,594	\$748,437,849	\$733,441,058	\$746,613,751
3	Dual Fuel	\$10,245,092	\$10,245,092	\$10,245,092	\$10,245,092
4	Intersystem Sales	\$38,067,674	\$30,286,762	\$30,286,762	\$30,286,762
5	LP Demand Response	(\$1,922,400)	(\$1,922,400)	(\$1,922,400)	(\$1,922,400)
6	Sales for Resale	\$115,185,926	\$115,185,926	\$115,185,926	\$115,185,926
7	Total Revenue from Sales	\$859,776,886	\$902,233,229	\$887,236,438	\$900,409,131
8	Other Operating Revenue	\$41,596,649	\$41,657,597	\$41,657,597	\$41,657,597
9	Total Operating Revenue	\$901,373,535	\$943,890,826	\$928,894,035	\$942,066,728
10					
11	Operating Expenses Before AFUDC				
12	Operation And Maintenance Expenses				
13	Steam Production	(\$35,127,108)	(\$35,127,108)	(\$35,127,108)	(\$35,127,108)
14	Hydro Production	(\$5,146,274)	(\$5,146,274)	(\$5,146,274)	(\$5,146,274)
15	Wind Production	(\$17,535,442)	(\$17,535,442)	(\$17,535,442)	(\$17,535,442)
16	Solar Production	\$0	\$0	\$0	\$0
17	Other Power Supply	(\$1,813,088)	(\$1,813,088)	(\$1,813,088)	(\$1,813,088)
18	Purchased Power	(\$313,161,547)	(\$333,670,640)	(\$327,149,314)	(\$332,884,166)
19	Fuel	(\$94,465,966)	(\$94,465,966)	(\$94,465,966)	(\$94,465,966)
20	Total Production	(\$467,249,425)	(\$487,758,518)	(\$481,237,192)	(\$486,972,044)
21	Transmission	(\$57,798,343)	(\$57,798,343)	(\$57,798,343)	(\$57,798,343)
22	Distribution	(\$28,586,273)	(\$28,586,273)	(\$28,586,273)	(\$28,586,273)
23	Customer Accounting	(\$6,438,438)	(\$5,953,962)	(\$5,953,962)	(\$5,953,962)
24	Customer Credit Cards	(\$294,188)	(\$294,188)	(\$294,188)	(\$294,188)
25	Customer Service and Information	(\$1,535,653)	(\$1,531,513)	(\$1,531,513)	(\$1,531,513)
26	Conservation Improvement Program	(\$10,714,344)	(\$10,714,344)	(\$10,714,344)	(\$10,714,344)
27	Sales	(\$1,856)	(\$1,856)	(\$1,856)	(\$1,856)
28	Administrative and General	(\$67,482,455)	(\$67,219,594)	(\$67,219,594)	(\$67,219,594)
29	Charitable Contributions	(\$271,905)	(\$271,905)	(\$271,905)	(\$271,905)
30	Interest on Customer Deposits	(\$1,248,000)	(\$1,248,000)	(\$1,248,000)	(\$1,248,000)
31	Total Operation & Maintenance Expenses	(\$641,620,881)	(\$661,378,497)	(\$654,857,171)	(\$660,592,023)
32	Depreciation Expense	(\$149,593,464)	(\$149,593,464)	(\$149,593,466)	(\$149,593,465)
33	Amortization Expense	(\$7,864,938)	(\$7,676,583)	(\$7,676,583)	(\$7,676,583)
34	Taxes Other Than Income Taxes	(\$41,733,954)	(\$41,733,954)	(\$41,733,954)	(\$41,733,954)
35	Income Taxes	(\$9,182,944)	(\$15,913,679)	(\$13,477,111)	(\$15,615,379)
36	Deferred Income Taxes	\$43,703,802	\$51,626,958	\$51,626,958	\$51,626,958
37	Investment Tax Credit	\$510,490	\$510,490	\$510,490	\$510,490
38	Total Operating Expenses Before AFUDC	(\$805,781,888)	(\$824,158,728)	(\$815,200,837)	(\$823,073,955)
39					
40	Operating Income Before AFUDC	\$95,591,647	\$119,732,098	\$113,693,198	\$118,992,773
41	Allowance for Funds Used During Construction	\$2,942,167	\$2,942,167	\$2,942,167	\$2,942,167
42	<b>Total Operating Income</b>	<b>\$98,533,814</b>	<b>\$122,674,265</b>	<b>\$116,635,365</b>	<b>\$121,934,940</b>

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Line No.	Description	Unadjusted Test Year 2022	Advertising Expense	Charitable Contributions	Organizational Dues	Employee Expenses	Incentive Compensation	Investor Relations
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Operating Revenue							
2	Sales by Rate Class	\$595,999,746	\$0	\$0	\$0	\$0	\$0	\$0
3	Dual Fuel	\$10,231,437	\$0	\$0	\$0	\$0	\$0	\$0
4	Intersystem Sales	\$32,671,926	\$0	\$0	\$0	\$0	\$0	\$0
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Sales for Resale	\$99,659,035	\$0	\$0	\$0	\$0	\$0	\$0
7	Total Revenue from Sales	\$738,562,145	\$0	\$0	\$0	\$0	\$0	\$0
8	Other Operating Revenue	\$108,119,043	\$0	\$0	\$0	\$0	\$0	\$0
9	Total Operating Revenue	\$846,681,188	\$0	\$0	\$0	\$0	\$0	\$0
10								
11	Operating Expenses Before AFUDC							
12	Operation and Maintenance Expenses							
13	Steam Production	(\$29,348,005)	\$0	\$0	\$0	\$0	\$0	\$0
14	Hydro Production	(\$4,460,513)	\$0	\$0	\$0	\$0	\$0	\$0
15	Wind Production	(\$15,417,511)	\$0	\$0	\$0	\$0	\$0	\$0
16	Solar Production	(\$85,710)	\$0	\$0	\$0	\$0	\$0	\$0
17	Other Power Supply	(\$1,594,103)	\$0	\$0	\$0	\$0	\$0	\$0
18	Purchased Power	(\$270,119,031)	\$0	\$0	\$0	\$0	\$0	\$0
19	Fuel	(\$80,956,388)	\$0	\$0	\$0	\$0	\$0	\$0
20	Total Production	(\$401,981,261)	\$0	\$0	\$0	\$0	\$0	\$0
21	Transmission	(\$75,264,415)	\$0	\$0	\$0	\$0	\$0	\$0
22	Distribution	(\$27,120,710)	\$4,730	\$0	\$0	\$0	\$0	\$0
23	Customer Accounting	(\$6,385,512)	\$0	\$0	\$0	\$0	\$0	\$0
24	Customer Credit Cards	(\$350,004)	\$0	\$0	\$0	\$0	\$0	\$0
25	Customer Service and Information	(\$1,956,874)	\$5,662	\$0	\$0	\$0	\$0	\$0
26	Conservation Improvement Program	(\$11,891,509)	\$0	\$0	\$0	\$0	\$0	\$0
27	Sales	(\$104,872)	\$103,016	\$0	\$0	\$0	\$0	\$0
28	Administrative and General	(\$64,804,821)	\$165,679	\$0	\$4,179	\$486,614	\$5,395,443	\$181,951
29	Charitable Contributions	(\$784,611)	\$0	\$543,032	\$0	\$0	\$0	\$0
30	Interest on Customer Deposits	(\$1,248,000)	\$0	\$0	\$0	\$0	\$0	\$0
31	Total Operation and Maintenance Expenses	(\$591,892,589)	\$279,087	\$543,032	\$4,179	\$486,614	\$5,395,443	\$181,951
32	Depreciation Expense	(\$138,764,052)	\$0	\$0	\$0	\$0	\$0	\$0
33	Amortization Expense	(\$6,487,174)	\$0	\$0	\$0	\$0	\$0	\$0
34	Taxes Other Than Income Taxes	(\$52,910,337)	\$0	\$0	\$0	\$0	\$0	\$0
35	Income Taxes	(\$7,395,631)	(\$80,215)	(\$156,078)	(\$1,201)	(\$139,863)	(\$1,550,758)	(\$52,296)
36	Deferred Income Taxes	\$38,254,660	\$0	\$0	\$0	\$0	\$0	\$0
37	Investment Tax Credit	\$445,711	\$0	\$0	\$0	\$0	\$0	\$0
38	Total Operating Expenses Before AFUDC	(\$758,749,412)	\$198,872	\$386,954	\$2,978	\$346,751	\$3,844,685	\$129,654
39								
40	Operating Income Before AFUDC	\$87,931,775	\$198,872	\$386,954	\$2,978	\$346,751	\$3,844,685	\$129,654
41	Allowance for Funds Used During Construction	\$2,485,807	\$0	\$0	\$0	\$0	\$0	\$0
42	<b>Total Operating Income</b>	<b>\$90,417,582</b>	<b>\$198,872</b>	<b>\$386,954</b>	<b>\$2,978</b>	<b>\$346,751</b>	<b>\$3,844,685</b>	<b>\$129,654</b>

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Line No.	Description	Credit Card Fees (8)	Asset Retirement Obligation (9)	Decommissioning (10)	Boswell 1 and 2 Regulated Asset (11)	Boswell 3 Environmental Project (12)	EVSE Project (13)	Service Center Sales (14)
1	Operating Revenue							
2	Sales by Rate Class	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Dual Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Intersystem Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Total Revenue from Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Other Operating Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$409,558
9	Total Operating Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$409,558
10								
11	Operating Expenses Before AFUDC							
12	Operation and Maintenance Expenses							
13	Steam Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Hydro Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Wind Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Solar Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Other Power Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Purchased Power	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Total Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Customer Accounting	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Customer Credit Cards	\$55,816	\$0	\$0	\$0	\$0	\$0	\$0
25	Customer Service and Information	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Conservation Improvement Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Administrative and General	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	Charitable Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Interest on Customer Deposits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Total Operation and Maintenance Expenses	\$55,816	\$0	\$0	\$0	\$0	\$0	\$0
32	Depreciation Expense	\$0	\$362,978	(\$928,836)	\$0	\$518,169	\$112,593	\$0
33	Amortization Expense	\$0	\$685,883	\$0	(\$1,175,987)	\$0	\$0	\$0
34	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Income Taxes	(\$16,043)	(\$301,464)	\$266,966	\$338,002	(\$148,932)	(\$32,362)	(\$117,715)
36	Deferred Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Investment Tax Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Total Operating Expenses Before AFUDC	\$39,773	\$747,398	(\$661,870)	(\$837,985)	\$369,237	\$80,232	(\$117,715)
39								
40	Operating Income Before AFUDC	\$39,773	\$747,398	(\$661,870)	(\$837,985)	\$369,237	\$80,232	\$291,843
41	Allowance for Funds Used During Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	Total Operating Income	\$39,773	\$747,398	(\$661,870)	(\$837,985)	\$369,237	\$80,232	\$291,843

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Line No.	Description	Conservation Expense (15)	Aircraft Hangar (16)	CARE (17)	CIP Incentive (18)	CIP Carrying Charge (19)	CPA Incentive (20)	CPA (21)
1	Operating Revenue							
2	Sales by Rate Class	\$0	\$0	(\$0)	\$0	\$0	\$2,089,215	(\$5,282,832)
3	Dual Fuel	\$0	\$0	\$0	\$0	\$0	\$92,737	(\$238,418)
4	Intersystem Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Total Revenue from Sales	\$0	\$0	(\$0)	\$0	\$0	\$2,181,952	(\$5,521,250)
8	Other Operating Revenue	\$0	\$0	\$0	(\$1,683,939)	(\$66,148)	\$0	\$0
9	Total Operating Revenue	\$0	\$0	(\$0)	(\$1,683,939)	(\$66,148)	\$2,181,952	(\$5,521,250)
10								
11	Operating Expenses Before AFUDC							
12	Operation and Maintenance Expenses							
13	Steam Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Hydro Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Wind Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Solar Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Other Power Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Purchased Power	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Total Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Customer Accounting	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Customer Credit Cards	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Customer Service and Information	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Conservation Improvement Program	\$1,177,165	\$0	\$0	\$0	\$0	\$0	\$0
27	Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Administrative and General	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	Charitable Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Interest on Customer Deposits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Total Operation and Maintenance Expenses	\$1,177,165	\$0	\$0	\$0	\$0	\$0	\$0
32	Depreciation Expense	\$0	\$54,877	\$0	\$0	\$0	\$0	\$0
33	Amortization Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Income Taxes	(\$338,341)	(\$15,773)	\$0	\$483,998	\$19,012	(\$627,137)	\$1,586,918
36	Deferred Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Investment Tax Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Total Operating Expenses Before AFUDC	\$838,824	\$39,104	\$0	\$483,998	\$19,012	(\$627,137)	\$1,586,918
39								
40	Operating Income Before AFUDC	\$838,824	\$39,104	(\$0)	(\$1,199,942)	(\$47,136)	\$1,554,815	(\$3,934,332)
41	Allowance for Funds Used During Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	<b>Total Operating Income</b>	<b>\$838,824</b>	<b>\$39,104</b>	<b>(\$0)</b>	<b>(\$1,199,942)</b>	<b>(\$47,136)</b>	<b>\$1,554,815</b>	<b>(\$3,934,332)</b>



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Line No.	Description	CCRC (22)	Continuing Cost Recovery Riders (23)	Rate Case Expense (24)	Revenue Budget Corrections (25)	Excess ADIT (26)	DR Product A Reassign (27)	LP Demand Response (28)
1	Operating Revenue							
2	Sales by Rate Class	\$1,171,775	\$75,415	\$0	\$4,807	\$9,355,979	\$2,290,200	\$0
3	Dual Fuel	\$0	\$3,005	\$0	\$0	\$156,329	\$0	\$0
4	Intersystem Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	(\$2,290,200)	\$367,800
6	Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Total Revenue from Sales	\$1,171,775	\$78,419	\$0	\$4,807	\$9,512,308	\$0	\$367,800
8	Other Operating Revenue	\$0	(\$81,421,344)	\$0	\$0	\$0	\$0	\$0
9	Total Operating Revenue	\$1,171,775	(\$81,342,924)	\$0	\$4,807	\$9,512,308	\$0	\$367,800
10								
11	Operating Expenses Before AFUDC							
12	Operation and Maintenance Expenses							
13	Steam Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Hydro Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Wind Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Solar Production	\$0	\$97,484	\$0	\$0	\$0	\$0	\$0
17	Other Power Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Purchased Power	\$0	(\$60,000)	\$0	\$0	\$0	\$0	\$0
19	Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Total Production	\$0	\$37,484	\$0	\$0	\$0	\$0	\$0
21	Transmission	\$0	\$33,963,434	\$0	\$0	\$0	\$0	\$0
22	Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Customer Accounting	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Customer Credit Cards	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Customer Service and Information	\$0	\$435,999	\$0	\$0	\$0	\$0	\$0
26	Conservation Improvement Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Administrative and General	\$0	\$0	(\$1,344,072)	\$0	\$0	\$0	\$0
29	Charitable Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Interest on Customer Deposits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Total Operation and Maintenance Expenses	\$0	\$34,436,917	(\$1,344,072)	\$0	\$0	\$0	\$0
32	Depreciation Expense	\$0	\$7,854,144	\$0	\$0	\$0	\$0	\$0
33	Amortization Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Taxes Other Than Income Taxes	\$0	\$19,135,412	\$0	\$0	\$0	\$0	\$0
35	Income Taxes	(\$336,792)	\$5,724,386	\$386,313	(\$1,382)	(\$2,734,027)	\$0	(\$105,713)
36	Deferred Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Investment Tax Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Total Operating Expenses Before AFUDC	(\$336,792)	\$67,150,859	(\$957,759)	(\$1,382)	(\$2,734,027)	\$0	(\$105,713)
39								
40	Operating Income Before AFUDC	\$834,983	(\$14,192,065)	(\$957,759)	\$3,425	\$6,778,280	\$0	\$262,087
41	Allowance for Funds Used During Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	Total Operating Income	\$834,983	(\$14,192,065)	(\$957,759)	\$3,425	\$6,778,280	\$0	\$262,087

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Line No.	Description	Boswell Inspection Costs	Interest Synchronization	Changes in Allocations due to Adjustments	Total Adjustments	Proposed Test Year 2022	Commission Decision	Commission Decision
							Organizational Dues Correction	Service Center Sales Correction
		(29)	(30)	(31)	(32)	(33)	(34)	(35)
1	Operating Revenue							
2	Sales by Rate Class	\$0	\$0	(\$2)	\$9,704,556	\$605,704,302	\$0	\$0
3	Dual Fuel	\$0	\$0	\$0	\$13,653	\$10,245,090	\$0	\$0
4	Intersystem Sales	\$0	\$0	(\$1,077)	(\$1,077)	\$32,670,849	\$0	\$0
5	LP Demand Response	\$0	\$0	\$0	(\$1,922,400)	(\$1,922,400)	\$0	\$0
6	Sales for Resale	\$0	\$0	(\$2,179)	(\$2,179)	\$99,656,856	\$0	\$0
7	Total Revenue from Sales	\$0	\$0	(\$3,258)	\$7,792,553	\$746,354,697	\$0	\$0
8	Other Operating Revenue	\$0	\$0	\$9,140,108	(\$73,621,765)	\$34,497,278	\$0	\$54,121
9	Total Operating Revenue	\$0	\$0	\$9,136,850	(\$65,829,213)	\$780,851,975	\$0	\$54,121
10								
11	Operating Expenses Before AFUDC							
12	Operation and Maintenance Expenses							
13	Steam Production	(\$1,187,672)	\$0	\$16,660	(\$1,171,013)	(\$30,519,018)	\$0	\$0
14	Hydro Production	\$0	\$0	\$87	\$87	(\$4,460,426)	\$0	\$0
15	Wind Production	\$0	\$0	\$0	\$0	(\$15,417,511)	\$0	\$0
16	Solar Production	\$0	\$0	(\$11,774)	\$85,710	\$0	\$0	\$0
17	Other Power Supply	\$0	\$0	\$0	\$0	(\$1,594,103)	\$0	\$0
18	Purchased Power	\$0	\$0	\$14,219	(\$45,781)	(\$270,164,812)	\$0	\$0
19	Fuel	\$0	\$0	\$2,834	\$2,834	(\$80,953,554)	\$0	\$0
20	Total Production	(\$1,187,672)	\$0	\$22,025	(\$1,128,164)	(\$403,109,424)	\$0	\$0
21	Transmission	\$0	\$0	(\$6,179,590)	\$27,783,844	(\$47,480,572)	\$0	\$0
22	Distribution	\$0	\$0	\$5,499	\$10,229	(\$27,110,481)	\$0	\$0
23	Customer Accounting	\$0	\$0	\$0	\$0	(\$6,385,512)	\$0	\$0
24	Customer Credit Cards	\$0	\$0	\$0	\$55,816	(\$294,188)	\$0	\$0
25	Customer Service and Information	\$0	\$0	(\$4,520)	\$437,141	(\$1,519,732)	\$0	\$0
26	Conservation Improvement Program	\$0	\$0	\$0	\$1,177,165	(\$10,714,344)	\$0	\$0
27	Sales	\$0	\$0	\$0	\$103,016	(\$1,856)	\$0	\$0
28	Administrative and General	\$0	\$0	\$112,100	\$5,001,894	(\$59,802,928)	\$970	\$0
29	Charitable Contributions	\$0	\$0	(\$176)	\$542,857	(\$241,754)	\$0	\$0
30	Interest on Customer Deposits	\$0	\$0	\$0	\$0	(\$1,248,000)	\$0	\$0
31	Total Operation and Maintenance Expenses	(\$1,187,672)	\$0	(\$6,044,662)	\$33,983,797	(\$557,908,792)	\$970	\$0
32	Depreciation Expense	\$0	\$0	(\$1,415,085)	\$6,558,841	(\$132,205,212)	\$0	\$0
33	Amortization Expense	\$0	\$0	(\$1,277)	(\$491,381)	(\$6,978,555)	\$0	\$0
34	Taxes Other Than Income Taxes	\$0	\$0	(\$3,444,917)	\$15,690,495	(\$37,219,842)	\$0	\$0
35	Income Taxes	\$341,361	(\$1,639,056)	\$480,972	\$1,232,782	(\$6,162,849)	(\$277)	(\$15,556)
36	Deferred Income Taxes	\$0	\$0	\$12,906	\$12,906	\$38,267,566	\$0	\$0
37	Investment Tax Credit	\$0	\$0	\$67	\$67	\$445,778	\$0	\$0
38	Total Operating Expenses Before AFUDC	(\$846,312)	(\$1,639,056)	(\$10,411,997)	\$56,987,507	(\$701,761,906)	\$693	(\$15,556)
39								
40	Operating Income Before AFUDC	(\$846,312)	(\$1,639,056)	(\$1,275,146)	(\$8,841,706)	\$79,090,069	\$693	\$38,565
41	Allowance for Funds Used During Construction	\$0	\$0	\$61	\$61	\$2,485,867	\$0	\$0
42	Total Operating Income	(\$846,312)	(\$1,639,056)	(\$1,275,086)	(\$8,841,645)	\$81,575,937	\$693	\$38,565

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Line No.	Description	Commission Decision	Commission Decision	Commission Decision	Commission Decision	Commission Decision	Commission Decision	Commission Decision
		Employee Expense Correction	Bad Debt Expense	MUI and AGA Organizational Dues	Years of Service Awards Expense	Economic Development	Production Tax Credits	UI Planner
		(36)	(37)	(38)	(39)	(40)	(41)	(42)
1	Operating Revenue							
2	Sales by Rate Class	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Dual Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Intersystem Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Total Revenue from Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Other Operating Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Total Operating Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10								
11	Operating Expenses Before AFUDC							
12	Operation and Maintenance Expenses							
13	Steam Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Hydro Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Wind Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Solar Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Other Power Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Purchased Power	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Total Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Customer Accounting	\$0	\$480,493	\$0	\$0	\$0	\$0	\$0
24	Customer Credit Cards	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Customer Service and Information	\$0	\$0	\$0	\$0	\$4,097	\$0	\$0
26	Conservation Improvement Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Administrative and General	\$1,332	\$0	\$27,737	\$36,326	\$167,051	\$0	\$0
29	Charitable Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Interest on Customer Deposits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Total Operation and Maintenance Expenses	\$1,332	\$480,493	\$27,737	\$36,326	\$171,148	\$0	\$0
32	Depreciation Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Amortization Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$167,256
34	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Income Taxes	(\$383)	(\$138,104)	(\$7,971)	(\$10,441)	(\$49,191)	\$0	(\$48,073)
36	Deferred Income Taxes	\$0	\$0	\$0	\$0	\$0	\$6,928,418	\$0
37	Investment Tax Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Total Operating Expenses Before AFUDC	\$949	\$342,389	\$19,766	\$25,884	\$121,957	\$6,928,418	\$119,183
39								
40	Operating Income Before AFUDC	\$949	\$342,389	\$19,766	\$25,884	\$121,957	\$6,928,418	\$119,183
41	Allowance for Funds Used During Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	Total Operating Income	\$949	\$342,389	\$19,766	\$25,884	\$121,957	\$6,928,418	\$119,183

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Line No.	Description	Commission Decision	Commission Decision	Commission Decision	Commission Decision	Commission Decision	Commission Decision
		Increase Mining and Metals Sales	2023 Customer Start-Up	Interest Synchronization	Changes in Allocations due to Adjustments	Total Adjustments	Approved Test Year 2022
		(43)	(44)	(45)	(47)	(48)	(49)
1	Operating Revenue						
2	Sales by Rate Class	\$35,240,463	\$7,093,638	\$0	\$0	\$42,334,101	\$648,038,404
3	Dual Fuel	\$0	\$0	\$0	\$0	\$0	\$10,245,090
4	Intersystem Sales	(\$7,780,913)	\$0	\$0	\$1,070,974	(\$6,709,939)	\$25,960,910
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	(\$1,922,400)
6	Sales for Resale	\$0	\$0	\$0	(\$220,445)	(\$220,445)	\$99,436,412
7	Total Revenue from Sales	\$27,459,550	\$7,093,638	\$0	\$850,529	\$35,403,717	\$781,758,415
8	Other Operating Revenue	\$0	\$0	\$0	(\$18,982)	\$35,139	\$34,532,417
9	Total Operating Revenue	\$27,459,550	\$7,093,638	\$0	\$831,548	\$35,438,857	\$816,290,832
10							
11	Operating Expenses Before AFUDC						
12	Operation and Maintenance Expenses						
13	Steam Production	\$0	\$0	\$0	\$77,377	\$77,377	(\$30,441,640)
14	Hydro Production	\$0	\$0	\$0	\$10,482	\$10,482	(\$4,449,944)
15	Wind Production	\$0	\$0	\$0	\$53,132	\$53,132	(\$15,364,379)
16	Solar Production	\$0	\$0	\$0	\$0	\$0	\$0
17	Other Power Supply	\$0	\$0	\$0	\$5,494	\$5,494	(\$1,588,610)
18	Purchased Power	(\$13,987,767)	(\$5,612,643)	\$0	\$2,588,322	(\$17,012,088)	(\$287,176,900)
19	Fuel	\$0	\$0	\$0	\$119,027	\$119,027	(\$80,834,527)
20	Total Production	(\$13,987,767)	(\$5,612,643)	\$0	\$2,853,834	(\$16,746,576)	(\$419,856,000)
21	Transmission	\$0	\$0	\$0	\$21,579	\$21,579	(\$47,458,993)
22	Distribution	\$0	\$0	\$0	\$204	\$204	(\$27,110,277)
23	Customer Accounting	\$0	\$0	\$0	\$0	\$480,493	(\$5,905,019)
24	Customer Credit Cards	\$0	\$0	\$0	\$0	\$0	(\$294,188)
25	Customer Service and Information	\$0	\$0	\$0	\$0	\$4,097	(\$1,515,635)
26	Conservation Improvement Program	\$0	\$0	\$0	\$0	\$0	(\$10,714,344)
27	Sales	\$0	\$0	\$0	\$0	\$0	(\$1,856)
28	Administrative and General	\$0	\$0	\$0	\$82,944	\$316,359	(\$59,486,569)
29	Charitable Contributions	\$0	\$0	\$0	\$307	\$307	(\$241,447)
30	Interest on Customer Deposits	\$0	\$0	\$0	\$0	\$0	(\$1,248,000)
31	Total Operation and Maintenance Expenses	(\$13,987,767)	(\$5,612,643)	\$0	\$2,958,868	(\$15,923,537)	(\$573,832,329)
32	Depreciation Expense	\$0	\$0	\$0	\$326,077	\$326,077	(\$131,879,135)
33	Amortization Expense	\$0	\$0	\$0	\$11,626	\$178,881	(\$6,799,674)
34	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$67,810	\$67,810	(\$37,152,032)
35	Income Taxes	(\$3,872,060)	(\$425,668)	(\$151,325)	(\$1,195,124)	(\$5,914,172)	(\$12,077,021)
36	Deferred Income Taxes	\$0	\$0	\$0	(\$80,627)	\$6,847,791	\$45,115,356
37	Investment Tax Credit	\$0	\$0	\$0	(\$1,401)	(\$1,401)	\$444,377
38	Total Operating Expenses Before AFUDC	(\$17,859,827)	(\$6,038,311)	(\$151,325)	\$2,087,228	(\$14,418,551)	(\$716,180,456)
39							
40	Operating Income Before AFUDC	\$9,599,723	\$1,055,328	(\$151,325)	\$2,918,775	\$21,020,306	\$100,110,375
41	Allowance for Funds Used During Construction	\$0	\$0	\$0	(\$3,133)	(\$3,133)	\$2,482,734
42	<b>Total Operating Income</b>	<b>\$9,599,723</b>	<b>\$1,055,328</b>	<b>(\$151,325)</b>	<b>\$2,915,642</b>	<b>\$21,017,173</b>	<b>\$102,593,109</b>

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Line No.	Description	Unadjusted Test Year 2022	Advertising Expense	Charitable Contributions	Organizational Dues	Employee Expenses	Incentive Compensation	Investor Relations
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Operating Revenue							
2	Sales by Rate Class	\$595,999,746	\$0	\$0	\$0	\$0	\$0	\$0
3	Dual Fuel	\$10,231,437	\$0	\$0	\$0	\$0	\$0	\$0
4	Intersystem Sales	\$32,671,926	\$0	\$0	\$0	\$0	\$0	\$0
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Sales for Resale	\$99,659,035	\$0	\$0	\$0	\$0	\$0	\$0
7	Total Revenue from Sales	\$738,562,145	\$0	\$0	\$0	\$0	\$0	\$0
8	Other Operating Revenue	\$108,119,043	\$0	\$0	\$0	\$0	\$0	\$0
9	Total Operating Revenue	\$846,681,188	\$0	\$0	\$0	\$0	\$0	\$0
10								
11	Operating Expenses Before AFUDC							
12	Operation and Maintenance Expenses							
13	Steam Production	(\$29,348,005)	\$0	\$0	\$0	\$0	\$0	\$0
14	Hydro Production	(\$4,460,513)	\$0	\$0	\$0	\$0	\$0	\$0
15	Wind Production	(\$15,417,511)	\$0	\$0	\$0	\$0	\$0	\$0
16	Solar Production	(\$85,710)	\$0	\$0	\$0	\$0	\$0	\$0
17	Other Power Supply	(\$1,594,103)	\$0	\$0	\$0	\$0	\$0	\$0
18	Purchased Power	(\$270,119,031)	\$0	\$0	\$0	\$0	\$0	\$0
19	Fuel	(\$80,956,388)	\$0	\$0	\$0	\$0	\$0	\$0
20	Total Production	(\$401,981,261)	\$0	\$0	\$0	\$0	\$0	\$0
21	Transmission	(\$75,264,415)	\$0	\$0	\$0	\$0	\$0	\$0
22	Distribution	(\$27,120,710)	\$4,730	\$0	\$0	\$0	\$0	\$0
23	Customer Accounting	(\$6,385,512)	\$0	\$0	\$0	\$0	\$0	\$0
24	Customer Credit Cards	(\$350,004)	\$0	\$0	\$0	\$0	\$0	\$0
25	Customer Service and Information	(\$1,956,874)	\$5,662	\$0	\$0	\$0	\$0	\$0
26	Conservation Improvement Program	(\$11,891,509)	\$0	\$0	\$0	\$0	\$0	\$0
27	Sales	(\$104,872)	\$103,016	\$0	\$0	\$0	\$0	\$0
28	Administrative and General	(\$64,804,821)	\$165,679	\$0	\$4,179	\$486,614	\$5,395,443	\$181,951
29	Charitable Contributions	(\$784,611)	\$0	\$543,032	\$0	\$0	\$0	\$0
30	Interest on Customer Deposits	(\$1,248,000)	\$0	\$0	\$0	\$0	\$0	\$0
31	Total Operation and Maintenance Expenses	(\$591,892,589)	\$279,087	\$543,032	\$4,179	\$486,614	\$5,395,443	\$181,951
32	Depreciation Expense	(\$138,764,052)	\$0	\$0	\$0	\$0	\$0	\$0
33	Amortization Expense	(\$6,487,174)	\$0	\$0	\$0	\$0	\$0	\$0
34	Taxes Other Than Income Taxes	(\$52,910,337)	\$0	\$0	\$0	\$0	\$0	\$0
35	Income Taxes	(\$7,395,631)	(\$80,215)	(\$156,078)	(\$1,201)	(\$139,863)	(\$1,550,758)	(\$52,296)
36	Deferred Income Taxes	\$38,254,660	\$0	\$0	\$0	\$0	\$0	\$0
37	Investment Tax Credit	\$445,711	\$0	\$0	\$0	\$0	\$0	\$0
38	Total Operating Expenses Before AFUDC	(\$758,749,412)	\$198,872	\$386,954	\$2,978	\$346,751	\$3,844,685	\$129,654
39								
40	Operating Income Before AFUDC	\$87,931,775	\$198,872	\$386,954	\$2,978	\$346,751	\$3,844,685	\$129,654
41	Allowance for Funds Used During Construction	\$2,485,807	\$0	\$0	\$0	\$0	\$0	\$0
42	<b>Total Operating Income</b>	<b>\$90,417,582</b>	<b>\$198,872</b>	<b>\$386,954</b>	<b>\$2,978</b>	<b>\$346,751</b>	<b>\$3,844,685</b>	<b>\$129,654</b>

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Line No.	Description	Credit Card Fees (8)	Asset Retirement Obligation (9)	Decommissioning (10)	Boswell 1 and 2 Regulated Asset (11)	Boswell 3 Environmental Project (12)	EVSE Project (13)	Service Center Sales (14)
1	Operating Revenue							
2	Sales by Rate Class	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Dual Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Intersystem Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Total Revenue from Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Other Operating Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$409,558
9	Total Operating Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$409,558
10								
11	Operating Expenses Before AFUDC							
12	Operation and Maintenance Expenses							
13	Steam Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Hydro Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Wind Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Solar Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Other Power Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Purchased Power	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Total Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Customer Accounting	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Customer Credit Cards	\$55,816	\$0	\$0	\$0	\$0	\$0	\$0
25	Customer Service and Information	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Conservation Improvement Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Administrative and General	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	Charitable Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Interest on Customer Deposits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Total Operation and Maintenance Expenses	\$55,816	\$0	\$0	\$0	\$0	\$0	\$0
32	Depreciation Expense	\$0	\$362,978	(\$928,836)	\$0	\$518,169	\$112,593	\$0
33	Amortization Expense	\$0	\$685,883	\$0	(\$1,175,987)	\$0	\$0	\$0
34	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Income Taxes	(\$16,043)	(\$301,464)	\$266,966	\$338,002	(\$148,932)	(\$32,362)	(\$117,715)
36	Deferred Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Investment Tax Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Total Operating Expenses Before AFUDC	\$39,773	\$747,398	(\$661,870)	(\$837,985)	\$369,237	\$80,232	(\$117,715)
39								
40	Operating Income Before AFUDC	\$39,773	\$747,398	(\$661,870)	(\$837,985)	\$369,237	\$80,232	\$291,843
41	Allowance for Funds Used During Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	<b>Total Operating Income</b>	<b>\$39,773</b>	<b>\$747,398</b>	<b>(\$661,870)</b>	<b>(\$837,985)</b>	<b>\$369,237</b>	<b>\$80,232</b>	<b>\$291,843</b>

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Line No.	Description	Conservation Expense (15)	Aircraft Hangar (16)	CARE (17)	CIP Incentive (18)	CIP Carrying Charge (19)	CPA Incentive (20)	CPA (21)
1	Operating Revenue							
2	Sales by Rate Class	\$0	\$0	(\$0)	\$0	\$0	\$2,089,215	(\$5,282,832)
3	Dual Fuel	\$0	\$0	\$0	\$0	\$0	\$92,737	(\$238,418)
4	Intersystem Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Total Revenue from Sales	\$0	\$0	(\$0)	\$0	\$0	\$2,181,952	(\$5,521,250)
8	Other Operating Revenue	\$0	\$0	\$0	(\$1,683,939)	(\$66,148)	\$0	\$0
9	Total Operating Revenue	\$0	\$0	(\$0)	(\$1,683,939)	(\$66,148)	\$2,181,952	(\$5,521,250)
10								
11	Operating Expenses Before AFUDC							
12	Operation and Maintenance Expenses							
13	Steam Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Hydro Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Wind Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Solar Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Other Power Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Purchased Power	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Total Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Customer Accounting	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Customer Credit Cards	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Customer Service and Information	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Conservation Improvement Program	\$1,177,165	\$0	\$0	\$0	\$0	\$0	\$0
27	Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Administrative and General	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	Charitable Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Interest on Customer Deposits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Total Operation and Maintenance Expenses	\$1,177,165	\$0	\$0	\$0	\$0	\$0	\$0
32	Depreciation Expense	\$0	\$54,877	\$0	\$0	\$0	\$0	\$0
33	Amortization Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Income Taxes	(\$338,341)	(\$15,773)	\$0	\$483,998	\$19,012	(\$627,137)	\$1,586,918
36	Deferred Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Investment Tax Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Total Operating Expenses Before AFUDC	\$838,824	\$39,104	\$0	\$483,998	\$19,012	(\$627,137)	\$1,586,918
39								
40	Operating Income Before AFUDC	\$838,824	\$39,104	(\$0)	(\$1,199,942)	(\$47,136)	\$1,554,815	(\$3,934,332)
41	Allowance for Funds Used During Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	Total Operating Income	\$838,824	\$39,104	(\$0)	(\$1,199,942)	(\$47,136)	\$1,554,815	(\$3,934,332)

**PUBLIC DOCUMENT  
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Minnesota Power  
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Line No.	Description	CCRC (22)	Continuing Cost Recovery Riders (23)	Rate Case Expense (24)	Revenue Budget Corrections (25)	Excess ADIT (26)	DR Product A Reassign (27)	LP Demand Response (28)
1	Operating Revenue							
2	Sales by Rate Class	\$1,171,775	\$75,415	\$0	\$4,807	\$9,355,979	\$2,290,200	\$0
3	Dual Fuel	\$0	\$3,005	\$0	\$0	\$156,329	\$0	\$0
4	Intersystem Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	(\$2,290,200)	\$367,800
6	Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Total Revenue from Sales	\$1,171,775	\$78,419	\$0	\$4,807	\$9,512,308	\$0	\$367,800
8	Other Operating Revenue	\$0	(\$81,421,344)	\$0	\$0	\$0	\$0	\$0
9	Total Operating Revenue	\$1,171,775	(\$81,342,924)	\$0	\$4,807	\$9,512,308	\$0	\$367,800
10								
11	Operating Expenses Before AFUDC							
12	Operation and Maintenance Expenses							
13	Steam Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Hydro Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Wind Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Solar Production	\$0	\$97,484	\$0	\$0	\$0	\$0	\$0
17	Other Power Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Purchased Power	\$0	(\$60,000)	\$0	\$0	\$0	\$0	\$0
19	Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Total Production	\$0	\$37,484	\$0	\$0	\$0	\$0	\$0
21	Transmission	\$0	\$33,963,434	\$0	\$0	\$0	\$0	\$0
22	Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Customer Accounting	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Customer Credit Cards	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Customer Service and Information	\$0	\$435,999	\$0	\$0	\$0	\$0	\$0
26	Conservation Improvement Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Administrative and General	\$0	\$0	(\$1,344,072)	\$0	\$0	\$0	\$0
29	Charitable Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Interest on Customer Deposits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Total Operation and Maintenance Expenses	\$0	\$34,436,917	(\$1,344,072)	\$0	\$0	\$0	\$0
32	Depreciation Expense	\$0	\$7,854,144	\$0	\$0	\$0	\$0	\$0
33	Amortization Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Taxes Other Than Income Taxes	\$0	\$19,135,412	\$0	\$0	\$0	\$0	\$0
35	Income Taxes	(\$336,792)	\$5,724,386	\$386,313	(\$1,382)	(\$2,734,027)	\$0	(\$105,713)
36	Deferred Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Investment Tax Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Total Operating Expenses Before AFUDC	(\$336,792)	\$67,150,859	(\$957,759)	(\$1,382)	(\$2,734,027)	\$0	(\$105,713)
39								
40	Operating Income Before AFUDC	\$834,983	(\$14,192,065)	(\$957,759)	\$3,425	\$6,778,280	\$0	\$262,087
41	Allowance for Funds Used During Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	<b>Total Operating Income</b>	<b>\$834,983</b>	<b>(\$14,192,065)</b>	<b>(\$957,759)</b>	<b>\$3,425</b>	<b>\$6,778,280</b>	<b>\$0</b>	<b>\$262,087</b>



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Line No.	Description	Boswell Inspection Costs	Interest Synchronization	Changes in Allocations due to Adjustments	Total Adjustments	Proposed Test Year 2022	Commission Decision	Commission Decision
							Organizational Dues Correction	Service Center Sales Correction
		(29)	(30)	(31)	(32)	(33)	(34)	(35)
1	Operating Revenue							
2	Sales by Rate Class	\$0	\$0	(\$2)	\$9,704,556	\$605,704,302	\$0	\$0
3	Dual Fuel	\$0	\$0	\$0	\$13,653	\$10,245,090	\$0	\$0
4	Intersystem Sales	\$0	\$0	(\$1,077)	(\$1,077)	\$32,670,849	\$0	\$0
5	LP Demand Response	\$0	\$0	\$0	(\$1,922,400)	(\$1,922,400)	\$0	\$0
6	Sales for Resale	\$0	\$0	(\$2,179)	(\$2,179)	\$99,656,856	\$0	\$0
7	Total Revenue from Sales	\$0	\$0	(\$3,258)	\$7,792,553	\$746,354,697	\$0	\$0
8	Other Operating Revenue	\$0	\$0	\$9,140,108	(\$73,621,765)	\$34,497,278	\$0	\$54,467
9	Total Operating Revenue	\$0	\$0	\$9,136,850	(\$65,829,213)	\$780,851,975	\$0	\$54,467
10								
11	Operating Expenses Before AFUDC							
12	Operation and Maintenance Expenses							
13	Steam Production	(\$1,187,672)	\$0	\$16,660	(\$1,171,013)	(\$30,519,018)	\$0	\$0
14	Hydro Production	\$0	\$0	\$87	\$87	(\$4,460,426)	\$0	\$0
15	Wind Production	\$0	\$0	\$0	\$0	(\$15,417,511)	\$0	\$0
16	Solar Production	\$0	\$0	(\$11,774)	\$85,710	\$0	\$0	\$0
17	Other Power Supply	\$0	\$0	\$0	\$0	(\$1,594,103)	\$0	\$0
18	Purchased Power	\$0	\$0	\$14,219	(\$45,781)	(\$270,164,812)	\$0	\$0
19	Fuel	\$0	\$0	\$2,834	\$2,834	(\$80,953,554)	\$0	\$0
20	Total Production	(\$1,187,672)	\$0	\$22,025	(\$1,128,164)	(\$403,109,424)	\$0	\$0
21	Transmission	\$0	\$0	(\$6,179,590)	\$27,783,844	(\$47,480,572)	\$0	\$0
22	Distribution	\$0	\$0	\$5,499	\$10,229	(\$27,110,481)	\$0	\$0
23	Customer Accounting	\$0	\$0	\$0	\$0	(\$6,385,512)	\$0	\$0
24	Customer Credit Cards	\$0	\$0	\$0	\$55,816	(\$294,188)	\$0	\$0
25	Customer Service and Information	\$0	\$0	(\$4,520)	\$437,141	(\$1,519,732)	\$0	\$0
26	Conservation Improvement Program	\$0	\$0	\$0	\$1,177,165	(\$10,714,344)	\$0	\$0
27	Sales	\$0	\$0	\$0	\$103,016	(\$1,856)	\$0	\$0
28	Administrative and General	\$0	\$0	\$112,100	\$5,001,894	(\$59,802,928)	\$976	\$0
29	Charitable Contributions	\$0	\$0	(\$176)	\$542,857	(\$241,754)	\$0	\$0
30	Interest on Customer Deposits	\$0	\$0	\$0	\$0	(\$1,248,000)	\$0	\$0
31	Total Operation and Maintenance Expenses	(\$1,187,672)	\$0	(\$6,044,662)	\$33,983,797	(\$557,908,792)	\$976	\$0
32	Depreciation Expense	\$0	\$0	(\$1,415,085)	\$6,558,841	(\$132,205,212)	\$0	\$0
33	Amortization Expense	\$0	\$0	(\$1,277)	(\$491,381)	(\$6,978,555)	\$0	\$0
34	Taxes Other Than Income Taxes	\$0	\$0	(\$3,444,917)	\$15,690,495	(\$37,219,842)	\$0	\$0
35	Income Taxes	\$341,361	(\$1,639,056)	\$480,972	\$1,232,782	(\$6,162,849)	(\$279)	(\$15,655)
36	Deferred Income Taxes	\$0	\$0	\$12,906	\$12,906	\$38,267,566	\$0	\$0
37	Investment Tax Credit	\$0	\$0	\$67	\$67	\$445,778	\$0	\$0
38	Total Operating Expenses Before AFUDC	(\$846,312)	(\$1,639,056)	(\$10,411,997)	\$56,987,507	(\$701,761,906)	\$697	(\$15,655)
39								
40	Operating Income Before AFUDC	(\$846,312)	(\$1,639,056)	(\$1,275,146)	(\$8,841,706)	\$79,090,069	\$697	\$38,812
41	Allowance for Funds Used During Construction	\$0	\$0	\$61	\$61	\$2,485,867	\$0	\$0
42	<b>Total Operating Income</b>	<b>(\$846,312)</b>	<b>(\$1,639,056)</b>	<b>(\$1,275,086)</b>	<b>(\$8,841,645)</b>	<b>\$81,575,937</b>	<b>\$697</b>	<b>\$38,812</b>

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Line No.	Description	Commission Decision	Commission Decision	Commission Decision	Commission Decision	Commission Decision	Commission Decision	Commission Decision
		Employee Expense Correction	Bad Debt Expense	MUI and AGA Organizational Dues	Years of Service Awards Expense	Economic Development	Production Tax Credits	UI Planner
		(36)	(37)	(38)	(39)	(40)	(41)	(42)
1	Operating Revenue							
2	Sales by Rate Class	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Dual Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Intersystem Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Total Revenue from Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Other Operating Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Total Operating Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10								
11	Operating Expenses Before AFUDC							
12	Operation and Maintenance Expenses							
13	Steam Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Hydro Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Wind Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Solar Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Other Power Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Purchased Power	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Total Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Customer Accounting	\$0	\$480,493	\$0	\$0	\$0	\$0	\$0
24	Customer Credit Cards	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Customer Service and Information	\$0	\$0	\$0	\$0	\$4,097	\$0	\$0
26	Conservation Improvement Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Administrative and General	\$1,341	\$0	\$27,915	\$36,558	\$168,121	\$0	\$0
29	Charitable Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Interest on Customer Deposits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Total Operation and Maintenance Expenses	\$1,341	\$480,493	\$27,915	\$36,558	\$172,218	\$0	\$0
32	Depreciation Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Amortization Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$168,327
34	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Income Taxes	(\$385)	(\$138,104)	(\$8,022)	(\$10,508)	(\$49,499)	\$0	(\$48,381)
36	Deferred Income Taxes	\$0	\$0	\$0	\$0	\$0	\$6,979,808	\$0
37	Investment Tax Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Total Operating Expenses Before AFUDC	\$955	\$342,389	\$19,893	\$26,050	\$122,719	\$6,979,808	\$119,946
39								
40	Operating Income Before AFUDC	\$955	\$342,389	\$19,893	\$26,050	\$122,719	\$6,979,808	\$119,946
41	Allowance for Funds Used During Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	<b>Total Operating Income</b>	<b>\$955</b>	<b>\$342,389</b>	<b>\$19,893</b>	<b>\$26,050</b>	<b>\$122,719</b>	<b>\$6,979,808</b>	<b>\$119,946</b>

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Line No.	Description	Commission Decision	Commission Decision	Commission Decision	Commission Decision	Commission Decision	Commission Decision
		Increase Mining and Metals Sales	2023 Customer Start-Up	Interest Synchronization	Changes in Allocations due to Adjustments	Total Adjustments	Approved Test Year 2022 without 2023 Customer Start-Up
		(43)	(44)	(45)	(47)	(48)	(49)
1	Operating Revenue						
2	Sales by Rate Class	\$35,240,463	\$0	\$0	\$0	\$35,240,463	\$640,944,765
3	Dual Fuel	\$0	\$0	\$0	\$0	\$0	\$10,245,090
4	Intersystem Sales	(\$7,780,913)	\$0	\$0	\$1,371,549	(\$6,409,364)	\$26,261,484
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	(\$1,922,400)
6	Sales for Resale	\$0	\$0	\$0	\$848,300	\$848,300	\$100,505,156
7	Total Revenue from Sales	\$27,459,550	\$0	\$0	\$2,219,848	\$29,679,398	\$776,034,095
8	Other Operating Revenue	\$0	\$0	\$0	\$277,504	\$331,972	\$34,829,249
9	Total Operating Revenue	\$27,459,550	\$0	\$0	\$2,497,353	\$30,011,370	\$810,863,345
10							
11	Operating Expenses Before AFUDC						
12	Operation and Maintenance Expenses						
13	Steam Production	\$0	\$0	\$0	(\$236,103)	(\$236,103)	(\$30,755,120)
14	Hydro Production	\$0	\$0	\$0	(\$36,492)	(\$36,492)	(\$4,496,917)
15	Wind Production	\$0	\$0	\$0	(\$85,573)	(\$85,573)	(\$15,503,084)
16	Solar Production	\$0	\$0	\$0	\$0	\$0	\$0
17	Other Power Supply	\$0	\$0	\$0	(\$8,848)	(\$8,848)	(\$1,602,951)
18	Purchased Power	(\$13,987,767)	\$0	\$0	(\$566,421)	(\$14,554,188)	(\$284,719,001)
19	Fuel	\$0	\$0	\$0	(\$833,190)	(\$833,190)	(\$81,786,744)
20	Total Production	(\$13,987,767)	\$0	\$0	(\$1,766,626)	(\$15,754,393)	(\$418,863,817)
21	Transmission	\$0	\$0	\$0	(\$399,785)	(\$399,785)	(\$47,880,357)
22	Distribution	\$0	\$0	\$0	(\$328)	(\$328)	(\$27,110,809)
23	Customer Accounting	\$0	\$0	\$0	\$0	\$480,493	(\$5,905,019)
24	Customer Credit Cards	\$0	\$0	\$0	\$0	\$0	(\$294,188)
25	Customer Service and Information	\$0	\$0	\$0	\$0	\$4,097	(\$1,515,635)
26	Conservation Improvement Program	\$0	\$0	\$0	\$0	\$0	(\$10,714,344)
27	Sales	\$0	\$0	\$0	\$0	\$0	(\$1,856)
28	Administrative and General	\$0	\$0	\$0	(\$310,987)	(\$76,077)	(\$59,879,005)
29	Charitable Contributions	\$0	\$0	\$0	(\$1,239)	(\$1,239)	(\$242,993)
30	Interest on Customer Deposits	\$0	\$0	\$0	\$0	\$0	(\$1,248,000)
31	Total Operation and Maintenance Expenses	(\$13,987,767)	\$0	\$0	(\$2,478,966)	(\$15,747,232)	(\$573,656,024)
32	Depreciation Expense	\$0	\$0	\$0	(\$665,314)	(\$665,314)	(\$132,870,526)
33	Amortization Expense	\$0	\$0	\$0	(\$36,311)	\$132,016	(\$6,846,538)
34	Taxes Other Than Income Taxes	\$0	\$0	\$0	(\$163,586)	(\$163,586)	(\$37,383,428)
35	Income Taxes	(\$3,872,060)	\$0	(\$56,933)	\$216,708	(\$3,983,117)	(\$10,145,966)
36	Deferred Income Taxes	\$0	\$0	\$0	\$205,662	\$7,185,470	\$45,453,035
37	Investment Tax Credit	\$0	\$0	\$0	\$2,603	\$2,603	\$448,381
38	Total Operating Expenses Before AFUDC	(\$17,859,827)	\$0	(\$56,933)	(\$2,919,203)	(\$13,239,160)	(\$715,001,065)
39							
40	Operating Income Before AFUDC	\$9,599,723	\$0	(\$56,933)	(\$421,850)	\$16,772,210	\$95,862,279
41	Allowance for Funds Used During Construction	\$0	\$0	\$0	\$17,679	\$17,679	\$2,503,546
42	<b>Total Operating Income</b>	<b>\$9,599,723</b>	<b>\$0</b>	<b>(\$56,933)</b>	<b>(\$404,172)</b>	<b>\$16,789,889</b>	<b>\$98,365,826</b>

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Compliance Schedule 8B  
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Line No.	Description	Unadjusted Test Year 2022	Advertising Expense	Charitable Contributions	Organizational Dues	Employee Expenses	Incentive Compensation	Investor Relations
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Operating Revenue							
2	Sales by Rate Class	\$595,999,746	\$0	\$0	\$0	\$0	\$0	\$0
3	Dual Fuel	\$10,231,437	\$0	\$0	\$0	\$0	\$0	\$0
4	Intersystem Sales	\$32,671,926	\$0	\$0	\$0	\$0	\$0	\$0
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Sales for Resale	\$99,659,035	\$0	\$0	\$0	\$0	\$0	\$0
7	Total Revenue from Sales	\$738,562,145	\$0	\$0	\$0	\$0	\$0	\$0
8	Other Operating Revenue	\$108,119,043	\$0	\$0	\$0	\$0	\$0	\$0
9	Total Operating Revenue	\$846,681,188	\$0	\$0	\$0	\$0	\$0	\$0
10								
11	Operating Expenses Before AFUDC							
12	Operation and Maintenance Expenses							
13	Steam Production	(\$29,348,005)	\$0	\$0	\$0	\$0	\$0	\$0
14	Hydro Production	(\$4,460,513)	\$0	\$0	\$0	\$0	\$0	\$0
15	Wind Production	(\$15,417,511)	\$0	\$0	\$0	\$0	\$0	\$0
16	Solar Production	(\$85,710)	\$0	\$0	\$0	\$0	\$0	\$0
17	Other Power Supply	(\$1,594,103)	\$0	\$0	\$0	\$0	\$0	\$0
18	Purchased Power	(\$270,119,031)	\$0	\$0	\$0	\$0	\$0	\$0
19	Fuel	(\$80,956,388)	\$0	\$0	\$0	\$0	\$0	\$0
20	Total Production	(\$401,981,261)	\$0	\$0	\$0	\$0	\$0	\$0
21	Transmission	(\$75,264,415)	\$0	\$0	\$0	\$0	\$0	\$0
22	Distribution	(\$27,120,710)	\$4,730	\$0	\$0	\$0	\$0	\$0
23	Customer Accounting	(\$6,385,512)	\$0	\$0	\$0	\$0	\$0	\$0
24	Customer Credit Cards	(\$350,004)	\$0	\$0	\$0	\$0	\$0	\$0
25	Customer Service and Information	(\$1,956,874)	\$5,662	\$0	\$0	\$0	\$0	\$0
26	Conservation Improvement Program	(\$11,891,509)	\$0	\$0	\$0	\$0	\$0	\$0
27	Sales	(\$104,872)	\$103,016	\$0	\$0	\$0	\$0	\$0
28	Administrative and General	(\$64,804,821)	\$165,679	\$0	\$4,179	\$486,614	\$5,395,443	\$181,951
29	Charitable Contributions	(\$784,611)	\$0	\$543,032	\$0	\$0	\$0	\$0
30	Interest on Customer Deposits	(\$1,248,000)	\$0	\$0	\$0	\$0	\$0	\$0
31	Total Operation and Maintenance Expenses	(\$591,892,589)	\$279,087	\$543,032	\$4,179	\$486,614	\$5,395,443	\$181,951
32	Depreciation Expense	(\$138,764,052)	\$0	\$0	\$0	\$0	\$0	\$0
33	Amortization Expense	(\$6,487,174)	\$0	\$0	\$0	\$0	\$0	\$0
34	Taxes Other Than Income Taxes	(\$52,910,337)	\$0	\$0	\$0	\$0	\$0	\$0
35	Income Taxes	(\$7,395,631)	(\$80,215)	(\$156,078)	(\$1,201)	(\$139,863)	(\$1,550,758)	(\$52,296)
36	Deferred Income Taxes	\$38,254,660	\$0	\$0	\$0	\$0	\$0	\$0
37	Investment Tax Credit	\$445,711	\$0	\$0	\$0	\$0	\$0	\$0
38	Total Operating Expenses Before AFUDC	(\$758,749,412)	\$198,872	\$386,954	\$2,978	\$346,751	\$3,844,685	\$129,654
39								
40	Operating Income Before AFUDC	\$87,931,775	\$198,872	\$386,954	\$2,978	\$346,751	\$3,844,685	\$129,654
41	Allowance for Funds Used During Construction	\$2,485,807	\$0	\$0	\$0	\$0	\$0	\$0
42	<b>Total Operating Income</b>	<b>\$90,417,582</b>	<b>\$198,872</b>	<b>\$386,954</b>	<b>\$2,978</b>	<b>\$346,751</b>	<b>\$3,844,685</b>	<b>\$129,654</b>

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Line No.	Description	Credit Card Fees (8)	Asset Retirement Obligation (9)	Decommissioning (10)	Boswell 1 and 2 Regulated Asset (11)	Boswell 3 Environmental Project (12)	EVSE Project (13)	Service Center Sales (14)
1	Operating Revenue							
2	Sales by Rate Class	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Dual Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Intersystem Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Total Revenue from Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Other Operating Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$409,558
9	Total Operating Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$409,558
10								
11	Operating Expenses Before AFUDC							
12	Operation and Maintenance Expenses							
13	Steam Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Hydro Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Wind Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Solar Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Other Power Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Purchased Power	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Total Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Customer Accounting	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Customer Credit Cards	\$55,816	\$0	\$0	\$0	\$0	\$0	\$0
25	Customer Service and Information	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Conservation Improvement Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Administrative and General	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	Charitable Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Interest on Customer Deposits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Total Operation and Maintenance Expenses	\$55,816	\$0	\$0	\$0	\$0	\$0	\$0
32	Depreciation Expense	\$0	\$362,978	(\$928,836)	\$0	\$518,169	\$112,593	\$0
33	Amortization Expense	\$0	\$685,883	\$0	(\$1,175,987)	\$0	\$0	\$0
34	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Income Taxes	(\$16,043)	(\$301,464)	\$266,966	\$338,002	(\$148,932)	(\$32,362)	(\$117,715)
36	Deferred Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Investment Tax Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Total Operating Expenses Before AFUDC	\$39,773	\$747,398	(\$661,870)	(\$837,985)	\$369,237	\$80,232	(\$117,715)
39								
40	Operating Income Before AFUDC	\$39,773	\$747,398	(\$661,870)	(\$837,985)	\$369,237	\$80,232	\$291,843
41	Allowance for Funds Used During Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	<b>Total Operating Income</b>	<b>\$39,773</b>	<b>\$747,398</b>	<b>(\$661,870)</b>	<b>(\$837,985)</b>	<b>\$369,237</b>	<b>\$80,232</b>	<b>\$291,843</b>

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Line No.	Description	Conservation Expense (15)	Aircraft Hangar (16)	CARE (17)	CIP Incentive (18)	CIP Carrying Charge (19)	CPA Incentive (20)	CPA (21)
1	Operating Revenue							
2	Sales by Rate Class	\$0	\$0	(\$0)	\$0	\$0	\$2,089,215	(\$5,282,832)
3	Dual Fuel	\$0	\$0	\$0	\$0	\$0	\$92,737	(\$238,418)
4	Intersystem Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Total Revenue from Sales	\$0	\$0	(\$0)	\$0	\$0	\$2,181,952	(\$5,521,250)
8	Other Operating Revenue	\$0	\$0	\$0	(\$1,683,939)	(\$66,148)	\$0	\$0
9	Total Operating Revenue	\$0	\$0	(\$0)	(\$1,683,939)	(\$66,148)	\$2,181,952	(\$5,521,250)
10								
11	Operating Expenses Before AFUDC							
12	Operation and Maintenance Expenses							
13	Steam Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Hydro Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Wind Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Solar Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Other Power Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Purchased Power	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Total Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Customer Accounting	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Customer Credit Cards	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Customer Service and Information	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Conservation Improvement Program	\$1,177,165	\$0	\$0	\$0	\$0	\$0	\$0
27	Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Administrative and General	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	Charitable Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Interest on Customer Deposits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Total Operation and Maintenance Expenses	\$1,177,165	\$0	\$0	\$0	\$0	\$0	\$0
32	Depreciation Expense	\$0	\$54,877	\$0	\$0	\$0	\$0	\$0
33	Amortization Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Income Taxes	(\$338,341)	(\$15,773)	\$0	\$483,998	\$19,012	(\$627,137)	\$1,586,918
36	Deferred Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Investment Tax Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Total Operating Expenses Before AFUDC	\$838,824	\$39,104	\$0	\$483,998	\$19,012	(\$627,137)	\$1,586,918
39								
40	Operating Income Before AFUDC	\$838,824	\$39,104	(\$0)	(\$1,199,942)	(\$47,136)	\$1,554,815	(\$3,934,332)
41	Allowance for Funds Used During Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	Total Operating Income	\$838,824	\$39,104	(\$0)	(\$1,199,942)	(\$47,136)	\$1,554,815	(\$3,934,332)

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Line No.	Description	CCRC (22)	Continuing Cost Recovery Riders (23)	Rate Case Expense (24)	Revenue Budget Corrections (25)	Excess ADIT (26)	DR Product A Reassign (27)	LP Demand Response (28)
1	Operating Revenue							
2	Sales by Rate Class	\$1,171,775	\$75,415	\$0	\$4,807	\$9,355,979	\$2,290,200	\$0
3	Dual Fuel	\$0	\$3,005	\$0	\$0	\$156,329	\$0	\$0
4	Intersystem Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	(\$2,290,200)	\$367,800
6	Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Total Revenue from Sales	\$1,171,775	\$78,419	\$0	\$4,807	\$9,512,308	\$0	\$367,800
8	Other Operating Revenue	\$0	(\$81,421,344)	\$0	\$0	\$0	\$0	\$0
9	Total Operating Revenue	\$1,171,775	(\$81,342,924)	\$0	\$4,807	\$9,512,308	\$0	\$367,800
10								
11	Operating Expenses Before AFUDC							
12	Operation and Maintenance Expenses							
13	Steam Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Hydro Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Wind Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Solar Production	\$0	\$97,484	\$0	\$0	\$0	\$0	\$0
17	Other Power Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Purchased Power	\$0	(\$60,000)	\$0	\$0	\$0	\$0	\$0
19	Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Total Production	\$0	\$37,484	\$0	\$0	\$0	\$0	\$0
21	Transmission	\$0	\$33,963,434	\$0	\$0	\$0	\$0	\$0
22	Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Customer Accounting	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Customer Credit Cards	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Customer Service and Information	\$0	\$435,999	\$0	\$0	\$0	\$0	\$0
26	Conservation Improvement Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Administrative and General	\$0	\$0	(\$1,344,072)	\$0	\$0	\$0	\$0
29	Charitable Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Interest on Customer Deposits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Total Operation and Maintenance Expenses	\$0	\$34,436,917	(\$1,344,072)	\$0	\$0	\$0	\$0
32	Depreciation Expense	\$0	\$7,854,144	\$0	\$0	\$0	\$0	\$0
33	Amortization Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Taxes Other Than Income Taxes	\$0	\$19,135,412	\$0	\$0	\$0	\$0	\$0
35	Income Taxes	(\$336,792)	\$5,724,386	\$386,313	(\$1,382)	(\$2,734,027)	\$0	(\$105,713)
36	Deferred Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Investment Tax Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Total Operating Expenses Before AFUDC	(\$336,792)	\$67,150,859	(\$957,759)	(\$1,382)	(\$2,734,027)	\$0	(\$105,713)
39								
40	Operating Income Before AFUDC	\$834,983	(\$14,192,065)	(\$957,759)	\$3,425	\$6,778,280	\$0	\$262,087
41	Allowance for Funds Used During Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	<b>Total Operating Income</b>	<b>\$834,983</b>	<b>(\$14,192,065)</b>	<b>(\$957,759)</b>	<b>\$3,425</b>	<b>\$6,778,280</b>	<b>\$0</b>	<b>\$262,087</b>

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Line No.	Description	Boswell Inspection Costs	Interest Synchronization	Changes in Allocations due to Adjustments	Total Adjustments	Proposed Test Year 2022	Commission Decision	Commission Decision
							Organizational Dues Correction	Service Center Sales Correction
		(29)	(30)	(31)	(32)	(33)	(34)	(35)
1	Operating Revenue							
2	Sales by Rate Class	\$0	\$0	(\$2)	\$9,704,556	\$605,704,302	\$0	\$0
3	Dual Fuel	\$0	\$0	\$0	\$13,653	\$10,245,090	\$0	\$0
4	Intersystem Sales	\$0	\$0	(\$1,077)	(\$1,077)	\$32,670,849	\$0	\$0
5	LP Demand Response	\$0	\$0	\$0	(\$1,922,400)	(\$1,922,400)	\$0	\$0
6	Sales for Resale	\$0	\$0	(\$2,179)	(\$2,179)	\$99,656,856	\$0	\$0
7	Total Revenue from Sales	\$0	\$0	(\$3,258)	\$7,792,553	\$746,354,697	\$0	\$0
8	Other Operating Revenue	\$0	\$0	\$9,140,108	(\$73,621,765)	\$34,497,278	\$0	\$54,219
9	Total Operating Revenue	\$0	\$0	\$9,136,850	(\$65,829,213)	\$780,851,975	\$0	\$54,219
10								
11	Operating Expenses Before AFUDC							
12	Operation and Maintenance Expenses							
13	Steam Production	(\$1,187,672)	\$0	\$16,660	(\$1,171,013)	(\$30,519,018)	\$0	\$0
14	Hydro Production	\$0	\$0	\$87	\$87	(\$4,460,426)	\$0	\$0
15	Wind Production	\$0	\$0	\$0	\$0	(\$15,417,511)	\$0	\$0
16	Solar Production	\$0	\$0	(\$11,774)	\$85,710	\$0	\$0	\$0
17	Other Power Supply	\$0	\$0	\$0	\$0	(\$1,594,103)	\$0	\$0
18	Purchased Power	\$0	\$0	\$14,219	(\$45,781)	(\$270,164,812)	\$0	\$0
19	Fuel	\$0	\$0	\$2,834	\$2,834	(\$80,953,554)	\$0	\$0
20	Total Production	(\$1,187,672)	\$0	\$22,025	(\$1,128,164)	(\$403,109,424)	\$0	\$0
21	Transmission	\$0	\$0	(\$6,179,590)	\$27,783,844	(\$47,480,572)	\$0	\$0
22	Distribution	\$0	\$0	\$5,499	\$10,229	(\$27,110,481)	\$0	\$0
23	Customer Accounting	\$0	\$0	\$0	\$0	(\$6,385,512)	\$0	\$0
24	Customer Credit Cards	\$0	\$0	\$0	\$55,816	(\$294,188)	\$0	\$0
25	Customer Service and Information	\$0	\$0	(\$4,520)	\$437,141	(\$1,519,732)	\$0	\$0
26	Conservation Improvement Program	\$0	\$0	\$0	\$1,177,165	(\$10,714,344)	\$0	\$0
27	Sales	\$0	\$0	\$0	\$103,016	(\$1,856)	\$0	\$0
28	Administrative and General	\$0	\$0	\$112,100	\$5,001,894	(\$59,802,928)	\$971	\$0
29	Charitable Contributions	\$0	\$0	(\$176)	\$542,857	(\$241,754)	\$0	\$0
30	Interest on Customer Deposits	\$0	\$0	\$0	\$0	(\$1,248,000)	\$0	\$0
31	Total Operation and Maintenance Expenses	(\$1,187,672)	\$0	(\$6,044,662)	\$33,983,797	(\$557,908,792)	\$971	\$0
32	Depreciation Expense	\$0	\$0	(\$1,415,085)	\$6,558,841	(\$132,205,212)	\$0	\$0
33	Amortization Expense	\$0	\$0	(\$1,277)	(\$491,381)	(\$6,978,555)	\$0	\$0
34	Taxes Other Than Income Taxes	\$0	\$0	(\$3,444,917)	\$15,690,495	(\$37,219,842)	\$0	\$0
35	Income Taxes	\$341,361	(\$1,639,056)	\$480,972	\$1,232,782	(\$6,162,849)	(\$278)	(\$15,584)
36	Deferred Income Taxes	\$0	\$0	\$12,906	\$12,906	\$38,267,566	\$0	\$0
37	Investment Tax Credit	\$0	\$0	\$67	\$67	\$445,778	\$0	\$0
38	Total Operating Expenses Before AFUDC	(\$846,312)	(\$1,639,056)	(\$10,411,997)	\$56,987,507	(\$701,761,906)	\$694	(\$15,584)
39								
40	Operating Income Before AFUDC	(\$846,312)	(\$1,639,056)	(\$1,275,146)	(\$8,841,706)	\$79,090,069	\$694	\$38,635
41	Allowance for Funds Used During Construction	\$0	\$0	\$61	\$61	\$2,485,867	\$0	\$0
42	<b>Total Operating Income</b>	<b>(\$846,312)</b>	<b>(\$1,639,056)</b>	<b>(\$1,275,086)</b>	<b>(\$8,841,645)</b>	<b>\$81,575,937</b>	<b>\$694</b>	<b>\$38,635</b>



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Line No.	Description	Commission Decision	Commission Decision	Commission Decision	Commission Decision	Commission Decision	Commission Decision	Commission Decision
		Employee Expense Correction	Bad Debt Expense	MUI and AGA Organizational Dues	Years of Service Awards Expense	Economic Development	Production Tax Credits	UI Planner
		(36)	(37)	(38)	(39)	(40)	(41)	(42)
1	Operating Revenue							
2	Sales by Rate Class	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Dual Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Intersystem Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Total Revenue from Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Other Operating Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Total Operating Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10								
11	Operating Expenses Before AFUDC							
12	Operation and Maintenance Expenses							
13	Steam Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Hydro Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Wind Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Solar Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Other Power Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Purchased Power	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Total Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Customer Accounting	\$0	\$480,493	\$0	\$0	\$0	\$0	\$0
24	Customer Credit Cards	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Customer Service and Information	\$0	\$0	\$0	\$0	\$4,097	\$0	\$0
26	Conservation Improvement Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Administrative and General	\$1,334	\$0	\$27,788	\$36,392	\$167,355	\$0	\$0
29	Charitable Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Interest on Customer Deposits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Total Operation and Maintenance Expenses	\$1,334	\$480,493	\$27,788	\$36,392	\$171,452	\$0	\$0
32	Depreciation Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Amortization Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$167,560
34	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Income Taxes	(\$384)	(\$138,104)	(\$7,985)	(\$10,460)	(\$49,278)	\$0	(\$48,160)
36	Deferred Income Taxes	\$0	\$0	\$0	\$0	\$0	\$6,943,236	\$0
37	Investment Tax Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Total Operating Expenses Before AFUDC	\$951	\$342,389	\$19,802	\$25,932	\$122,174	\$6,943,236	\$119,400
39								
40	Operating Income Before AFUDC	\$951	\$342,389	\$19,802	\$25,932	\$122,174	\$6,943,236	\$119,400
41	Allowance for Funds Used During Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	Total Operating Income	\$951	\$342,389	\$19,802	\$25,932	\$122,174	\$6,943,236	\$119,400

**PUBLIC DOCUMENT  
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Minnesota Power  
Docket No. E015/GR-21-335

Compliance Schedule 8B  
Operating Income Adjustments - Minnesota Jurisdiction  
with Varied 2023 Customer Start-Up  
Page 7 of 7

Line No.	Description	Commission Decision	Commission Decision	Commission Decision	Commission Decision	Commission Decision	Commission Decision
		Increase Mining and Metals Sales	2023 Customer Start-Up	Interest Synchronization	Changes in Allocations due to Adjustments	Total Adjustments	Approved Test Year 2022 with varied 2023 Customer Start-Up
		(43)	(44)	(45)	(47)	(48)	(49)
1	Operating Revenue						
2	Sales by Rate Class	\$35,240,463	\$7,093,638	\$0	\$0	\$42,334,101	\$648,038,403
3	Dual Fuel	\$0	\$0	\$0	\$0	\$0	\$10,245,090
4	Intersystem Sales	(\$7,780,913)	\$0	\$0	\$1,151,618	(\$6,629,295)	\$26,041,554
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	(\$1,922,400)
6	Sales for Resale	\$0	\$0	\$0	\$68,432	\$68,432	\$99,725,288
7	Total Revenue from Sales	\$27,459,550	\$7,093,638	\$0	\$1,220,050	\$35,773,238	\$782,127,936
8	Other Operating Revenue	\$0	\$0	\$0	\$75,101	\$129,321	\$34,626,598
9	Total Operating Revenue	\$27,459,550	\$7,093,638	\$0	\$1,295,151	\$35,902,559	\$816,754,534
10							
11	Operating Expenses Before AFUDC						
12	Operation and Maintenance Expenses						
13	Steam Production	\$0	\$0	\$0	(\$7,736)	(\$7,736)	(\$30,526,754)
14	Hydro Production	\$0	\$0	\$0	(\$2,239)	(\$2,239)	(\$4,462,665)
15	Wind Production	\$0	\$0	\$0	\$14,905	\$14,905	(\$15,402,606)
16	Solar Production	\$0	\$0	\$0	\$0	\$0	\$0
17	Other Power Supply	\$0	\$0	\$0	\$1,541	\$1,541	(\$1,592,562)
18	Purchased Power	(\$13,987,767)	(\$4,950,584)	\$0	\$1,742,461	(\$17,195,890)	(\$287,360,702)
19	Fuel	\$0	\$0	\$0	(\$136,031)	(\$136,031)	(\$81,089,585)
20	Total Production	(\$13,987,767)	(\$4,950,584)	\$0	\$1,612,901	(\$17,325,450)	(\$420,434,875)
21	Transmission	\$0	\$0	\$0	(\$113,853)	(\$113,853)	(\$47,594,425)
22	Distribution	\$0	\$0	\$0	\$57	\$57	(\$27,110,424)
23	Customer Accounting	\$0	\$0	\$0	\$0	\$480,493	(\$5,905,019)
24	Customer Credit Cards	\$0	\$0	\$0	\$0	\$0	(\$294,188)
25	Customer Service and Information	\$0	\$0	\$0	\$0	\$4,097	(\$1,515,635)
26	Conservation Improvement Program	\$0	\$0	\$0	\$0	\$0	(\$10,714,344)
27	Sales	\$0	\$0	\$0	\$0	\$0	(\$1,856)
28	Administrative and General	\$0	\$0	\$0	(\$29,568)	\$204,272	(\$59,598,655)
29	Charitable Contributions	\$0	\$0	\$0	(\$132)	(\$132)	(\$241,886)
30	Interest on Customer Deposits	\$0	\$0	\$0	\$0	\$0	(\$1,248,000)
31	Total Operation and Maintenance Expenses	(\$13,987,767)	(\$4,950,584)	\$0	\$1,469,405	(\$16,750,516)	(\$574,659,308)
32	Depreciation Expense	\$0	\$0	\$0	\$46,397	\$46,397	(\$132,158,815)
33	Amortization Expense	\$0	\$0	\$0	(\$1,900)	\$165,660	(\$6,812,895)
34	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$2,243	\$2,243	(\$37,217,599)
35	Income Taxes	(\$3,872,060)	(\$615,957)	(\$124,421)	(\$807,865)	(\$5,690,536)	(\$11,853,385)
36	Deferred Income Taxes	\$0	\$0	\$0	\$1,903	\$6,945,139	\$45,212,705
37	Investment Tax Credit	\$0	\$0	\$0	(\$280)	(\$280)	\$445,498
38	Total Operating Expenses Before AFUDC	(\$17,859,827)	(\$5,566,541)	(\$124,421)	\$709,902	(\$15,281,893)	(\$717,043,799)
39							
40	Operating Income Before AFUDC	\$9,599,723	\$1,527,097	(\$124,421)	\$2,005,053	\$20,620,666	\$99,710,735
41	Allowance for Funds Used During Construction	\$0	\$0	\$0	\$3,241	\$3,241	\$2,489,109
42	<b>Total Operating Income</b>	<b>\$9,599,723</b>	<b>\$1,527,097</b>	<b>(\$124,421)</b>	<b>\$2,008,295</b>	<b>\$20,623,907</b>	<b>\$102,199,844</b>

**PUBLIC DOCUMENT  
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Compliance Schedule 9  
Operating Income Adjustments - Total Company  
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Line No.	Description	Unadjusted Test Year 2022	Advertising Expense	Charitable Contributions	Organizational Dues	Employee Expenses	Incentive Compensation	Investor Relations
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Operating Revenue							
2	Sales by Rate Class	\$688,496,038	\$0	\$0	\$0	\$0	\$0	\$0
3	Dual Fuel	\$10,231,437	\$0	\$0	\$0	\$0	\$0	\$0
4	Intersystem Sales	\$38,067,674	\$0	\$0	\$0	\$0	\$0	\$0
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Sales for Resale	\$115,185,926	\$0	\$0	\$0	\$0	\$0	\$0
7	Total Revenue from Sales	\$851,981,075	\$0	\$0	\$0	\$0	\$0	\$0
8	Other Operating Revenue	\$124,307,444	\$0	\$0	\$0	\$0	\$0	\$0
9	Total Operating Revenue	\$976,288,520	\$0	\$0	\$0	\$0	\$0	\$0
10								
11	Operating Expenses Before AFUDC							
12	Operation and Maintenance Expenses							
13	Steam Production	(\$33,760,108)	\$0	\$0	\$0	\$0	\$0	\$0
14	Hydro Production	(\$5,146,274)	\$0	\$0	\$0	\$0	\$0	\$0
15	Wind Production	(\$17,535,442)	\$0	\$0	\$0	\$0	\$0	\$0
16	Solar Production	(\$97,484)	\$0	\$0	\$0	\$0	\$0	\$0
17	Other Power Supply	(\$1,813,088)	\$0	\$0	\$0	\$0	\$0	\$0
18	Purchased Power	(\$313,101,547)	\$0	\$0	\$0	\$0	\$0	\$0
19	Fuel	(\$94,465,966)	\$0	\$0	\$0	\$0	\$0	\$0
20	Total Production	(\$465,919,909)	\$0	\$0	\$0	\$0	\$0	\$0
21	Transmission	(\$91,761,777)	\$0	\$0	\$0	\$0	\$0	\$0
22	Distribution	(\$28,591,273)	\$5,000	\$0	\$0	\$0	\$0	\$0
23	Customer Accounting	(\$6,438,438)	\$0	\$0	\$0	\$0	\$0	\$0
24	Customer Credit Cards	(\$350,004)	\$0	\$0	\$0	\$0	\$0	\$0
25	Customer Service and Information	(\$1,977,374)	\$5,722	\$0	\$0	\$0	\$0	\$0
26	Conservation Improvement Program	(\$11,891,509)	\$0	\$0	\$0	\$0	\$0	\$0
27	Sales	(\$104,872)	\$103,016	\$0	\$0	\$0	\$0	\$0
28	Administrative and General	(\$73,149,713)	\$186,342	\$0	\$4,700	\$547,303	\$6,068,343	\$204,643
29	Charitable Contributions	(\$882,662)	\$0	\$610,757	\$0	\$0	\$0	\$0
30	Interest on Customer Deposits	(\$1,248,000)	\$0	\$0	\$0	\$0	\$0	\$0
31	Total Operation and Maintenance Expenses	(\$682,315,531)	\$300,079	\$610,757	\$4,700	\$547,303	\$6,068,343	\$204,643
32	Depreciation Expense	(\$157,573,503)	\$0	\$0	\$0	\$0	\$0	\$0
33	Amortization Expense	(\$7,307,508)	\$0	\$0	\$0	\$0	\$0	\$0
34	Taxes Other Than Income Taxes	(\$60,869,366)	\$0	\$0	\$0	\$0	\$0	\$0
35	Income Taxes	(\$9,432,301)	(\$86,249)	(\$175,544)	(\$1,351)	(\$157,306)	(\$1,744,163)	(\$58,818)
36	Deferred Income Taxes	\$43,703,802	\$0	\$0	\$0	\$0	\$0	\$0
37	Investment Tax Credit	\$510,490	\$0	\$0	\$0	\$0	\$0	\$0
38	Total Operating Expenses Before AFUDC	(\$873,283,917)	\$213,830	\$435,213	\$3,349	\$389,997	\$4,324,180	\$145,825
39								
40	Operating Income Before AFUDC	\$103,004,602	\$213,830	\$435,213	\$3,349	\$389,997	\$4,324,180	\$145,825
41	Allowance for Funds Used During Construction	\$2,942,167	\$0	\$0	\$0	\$0	\$0	\$0
42	<b>Total Operating Income</b>	<b>\$105,946,769</b>	<b>\$213,830</b>	<b>\$435,213</b>	<b>\$3,349</b>	<b>\$389,997</b>	<b>\$4,324,180</b>	<b>\$145,825</b>

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Compliance Schedule 9  
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Line No.	Description	Credit Card Fees (8)	Asset Retirement Obligation (9)	Decommissioning (10)	Boswell 1 and 2 Regulated Asset (11)	Boswell 3 Environmental Project (12)	EVSE Project (13)	Service Center Sales (14)
1	Operating Revenue							
2	Sales by Rate Class	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Dual Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Intersystem Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Total Revenue from Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Other Operating Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$460,636
9	Total Operating Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$460,636
10								
11	Operating Expenses Before AFUDC							
12	Operation and Maintenance Expenses							
13	Steam Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Hydro Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Wind Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Solar Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Other Power Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Purchased Power	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Total Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Customer Accounting	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Customer Credit Cards	\$55,816	\$0	\$0	\$0	\$0	\$0	\$0
25	Customer Service and Information	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Conservation Improvement Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Administrative and General	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	Charitable Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Interest on Customer Deposits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Total Operation and Maintenance Expenses	\$55,816	\$0	\$0	\$0	\$0	\$0	\$0
32	Depreciation Expense	\$0	\$412,841	(\$1,056,432)	\$0	\$589,351	\$118,415	\$0
33	Amortization Expense	\$0	\$780,104	\$0	(\$1,337,534)	\$0	\$0	\$0
34	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Income Taxes	(\$16,043)	(\$342,876)	\$303,640	\$384,434	(\$169,391)	(\$34,035)	(\$132,396)
36	Deferred Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Investment Tax Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Total Operating Expenses Before AFUDC	\$39,773	\$850,069	(\$752,792)	(\$953,100)	\$419,960	\$84,380	(\$132,396)
39								
40	Operating Income Before AFUDC	\$39,773	\$850,069	(\$752,792)	(\$953,100)	\$419,960	\$84,380	\$328,240
41	Allowance for Funds Used During Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	Total Operating Income	\$39,773	\$850,069	(\$752,792)	(\$953,100)	\$419,960	\$84,380	\$328,240

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Line No.	Description	Conservation Expense (15)	Aircraft Hangar (16)	CARE (17)	CIP Incentive (18)	CIP Carrying Charge (19)	CPA Incentive (20)	CPA (21)
1	Operating Revenue							
2	Sales by Rate Class	\$0	\$0	(\$0)	\$0	\$0	\$2,089,215	(\$5,282,832)
3	Dual Fuel	\$0	\$0	\$0	\$0	\$0	\$92,738	(\$238,418)
4	Intersystem Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Total Revenue from Sales	\$0	\$0	(\$0)	\$0	\$0	\$2,181,953	(\$5,521,250)
8	Other Operating Revenue	\$0	\$0	\$0	(\$1,683,939)	(\$66,148)	\$0	\$0
9	Total Operating Revenue	\$0	\$0	(\$0)	(\$1,683,939)	(\$66,148)	\$2,181,953	(\$5,521,250)
10								
11	Operating Expenses Before AFUDC							
12	Operation and Maintenance Expenses							
13	Steam Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Hydro Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Wind Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Solar Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Other Power Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Purchased Power	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Total Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Customer Accounting	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Customer Credit Cards	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Customer Service and Information	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Conservation Improvement Program	\$1,177,165	\$0	\$0	\$0	\$0	\$0	\$0
27	Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Administrative and General	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	Charitable Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Interest on Customer Deposits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Total Operation and Maintenance Expenses	\$1,177,165	\$0	\$0	\$0	\$0	\$0	\$0
32	Depreciation Expense	\$0	\$61,721	\$0	\$0	\$0	\$0	\$0
33	Amortization Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Income Taxes	(\$338,341)	(\$17,740)	\$0	\$483,998	\$19,012	(\$627,137)	\$1,586,918
36	Deferred Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Investment Tax Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Total Operating Expenses Before AFUDC	\$838,824	\$43,981	\$0	\$483,998	\$19,012	(\$627,137)	\$1,586,918
39								
40	Operating Income Before AFUDC	\$838,824	\$43,981	(\$0)	(\$1,199,942)	(\$47,136)	\$1,554,816	(\$3,934,332)
41	Allowance for Funds Used During Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	Total Operating Income	\$838,824	\$43,981	(\$0)	(\$1,199,942)	(\$47,136)	\$1,554,816	(\$3,934,332)

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Line No.	Description	CCRC (22)	Continuing Cost Recovery Riders (23)	Rate Case Expense (24)	Revenue Budget Corrections (25)	Excess ADIT (26)	DR Product A Reassign (27)	LP Demand Response (28)
1	Operating Revenue							
2	Sales by Rate Class	\$1,171,774	\$75,415	\$0	\$4,807	\$9,355,979	\$2,290,200	\$0
3	Dual Fuel	\$0	\$3,005	\$0	\$0	\$156,330	\$0	\$0
4	Intersystem Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	(\$2,290,200)	\$367,800
6	Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Total Revenue from Sales	\$1,171,774	\$78,419	\$0	\$4,807	\$9,512,309	\$0	\$367,800
8	Other Operating Revenue	\$0	(\$81,421,344)	\$0	\$0	\$0	\$0	\$0
9	Total Operating Revenue	\$1,171,774	(\$81,342,924)	\$0	\$4,807	\$9,512,309	\$0	\$367,800
10								
11	Operating Expenses Before AFUDC							
12	Operation and Maintenance Expenses							
13	Steam Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Hydro Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Wind Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Solar Production	\$0	\$97,484	\$0	\$0	\$0	\$0	\$0
17	Other Power Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Purchased Power	\$0	(\$60,000)	\$0	\$0	\$0	\$0	\$0
19	Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Total Production	\$0	\$37,484	\$0	\$0	\$0	\$0	\$0
21	Transmission	\$0	\$33,963,434	\$0	\$0	\$0	\$0	\$0
22	Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Customer Accounting	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Customer Credit Cards	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Customer Service and Information	\$0	\$435,999	\$0	\$0	\$0	\$0	\$0
26	Conservation Improvement Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Administrative and General	\$0	\$0	(\$1,344,072)	\$0	\$0	\$0	\$0
29	Charitable Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Interest on Customer Deposits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Total Operation and Maintenance Expenses	\$0	\$34,436,917	(\$1,344,072)	\$0	\$0	\$0	\$0
32	Depreciation Expense	\$0	\$7,854,144	\$0	\$0	\$0	\$0	\$0
33	Amortization Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Taxes Other Than Income Taxes	\$0	\$19,135,412	\$0	\$0	\$0	\$0	\$0
35	Income Taxes	(\$336,791)	\$5,724,386	\$386,313	(\$1,382)	(\$2,734,028)	\$0	(\$105,713)
36	Deferred Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Investment Tax Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Total Operating Expenses Before AFUDC	(\$336,791)	\$67,150,859	(\$957,759)	(\$1,382)	(\$2,734,028)	\$0	(\$105,713)
39								
40	Operating Income Before AFUDC	\$834,983	(\$14,192,065)	(\$957,759)	\$3,425	\$6,778,281	\$0	\$262,087
41	Allowance for Funds Used During Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	<b>Total Operating Income</b>	<b>\$834,983</b>	<b>(\$14,192,065)</b>	<b>(\$957,759)</b>	<b>\$3,425</b>	<b>\$6,778,281</b>	<b>\$0</b>	<b>\$262,087</b>

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Line No.	Description	Boswell Inspection Costs	Interest Synchronization	Changes in Allocations due to Adjustments	Total Adjustments	Proposed Test Year 2022	Commission Decision	Commission Decision
							Organizational Dues Correction	Service Center Sales Correction
		(29)	(30)	(31)	(32)	(33)	(34)	(35)
1	Operating Revenue							
2	Sales by Rate Class	\$0	\$0	\$0	\$9,704,558	\$698,200,596	\$0	\$0
3	Dual Fuel	\$0	\$0	\$0	\$13,655	\$10,245,092	\$0	\$0
4	Intersystem Sales	\$0	\$0	\$0	\$0	\$38,067,674	\$0	\$0
5	LP Demand Response	\$0	\$0	\$0	(\$1,922,400)	(\$1,922,400)	\$0	\$0
6	Sales for Resale	\$0	\$0	\$0	\$0	\$115,185,926	\$0	\$0
7	Total Revenue from Sales	\$0	\$0	\$0	\$7,795,812	\$859,776,888	\$0	\$0
8	Other Operating Revenue	\$0	\$0	\$0	(\$82,710,795)	\$41,596,649	\$0	\$60,948
9	Total Operating Revenue	\$0	\$0	\$0	(\$74,914,982)	\$901,373,537	\$0	\$60,948
10								
11	Operating Expenses Before AFUDC							
12	Operation and Maintenance Expenses							
13	Steam Production	(\$1,367,000)	\$0	\$0	(\$1,367,000)	(\$35,127,108)	\$0	\$0
14	Hydro Production	\$0	\$0	\$0	\$0	(\$5,146,274)	\$0	\$0
15	Wind Production	\$0	\$0	\$0	\$0	(\$17,535,442)	\$0	\$0
16	Solar Production	\$0	\$0	\$0	\$97,484	\$0	\$0	\$0
17	Other Power Supply	\$0	\$0	\$0	\$0	(\$1,813,088)	\$0	\$0
18	Purchased Power	\$0	\$0	\$0	(\$60,000)	(\$313,161,547)	\$0	\$0
19	Fuel	\$0	\$0	\$0	\$0	(\$94,465,966)	\$0	\$0
20	Total Production	(\$1,367,000)	\$0	\$0	(\$1,329,516)	(\$467,249,425)	\$0	\$0
21	Transmission	\$0	\$0	\$0	\$33,963,434	(\$57,798,343)	\$0	\$0
22	Distribution	\$0	\$0	\$0	\$5,000	(\$28,586,273)	\$0	\$0
23	Customer Accounting	\$0	\$0	\$0	\$0	(\$6,438,438)	\$0	\$0
24	Customer Credit Cards	\$0	\$0	\$0	\$55,816	(\$294,188)	\$0	\$0
25	Customer Service and Information	\$0	\$0	\$0	\$441,721	(\$1,535,653)	\$0	\$0
26	Conservation Improvement Program	\$0	\$0	\$0	\$1,177,165	(\$10,714,344)	\$0	\$0
27	Sales	\$0	\$0	\$0	\$103,016	(\$1,856)	\$0	\$0
28	Administrative and General	\$0	\$0	\$0	\$5,667,259	(\$67,482,454)	\$1,092	\$0
29	Charitable Contributions	\$0	\$0	\$0	\$610,757	(\$271,905)	\$0	\$0
30	Interest on Customer Deposits	\$0	\$0	\$0	\$0	(\$1,248,000)	\$0	\$0
31	Total Operation and Maintenance Expenses	(\$1,367,000)	\$0	\$0	\$40,694,652	(\$641,620,880)	\$1,092	\$0
32	Depreciation Expense	\$0	\$0	\$0	\$7,980,040	(\$149,593,464)	\$0	\$0
33	Amortization Expense	\$0	\$0	\$0	(\$557,430)	(\$7,864,938)	\$0	\$0
34	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$19,135,412	(\$41,733,954)	\$0	\$0
35	Income Taxes	\$392,903	(\$1,952,944)	\$0	\$249,357	(\$9,182,944)	(\$314)	(\$17,518)
36	Deferred Income Taxes	\$0	\$0	\$0	\$0	\$43,703,802	\$0	\$0
37	Investment Tax Credit	\$0	\$0	\$0	\$0	\$510,490	\$0	\$0
38	Total Operating Expenses Before AFUDC	(\$974,097)	(\$1,952,944)	\$0	\$67,502,030	(\$805,781,887)	\$778	(\$17,518)
39								
40	Operating Income Before AFUDC	(\$974,097)	(\$1,952,944)	\$0	(\$7,412,952)	\$95,591,650	\$778	\$43,430
41	Allowance for Funds Used During Construction	\$0	\$0	\$0	\$0	\$2,942,167	\$0	\$0
42	Total Operating Income	(\$974,097)	(\$1,952,944)	\$0	(\$7,412,952)	\$98,533,817	\$778	\$43,430

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Line No.	Description	Commission Decision	Commission Decision	Commission Decision	Commission Decision	Commission Decision	Commission Decision	Commission Decision
		Employee Expense Correction	Bad Debt Expense	MUI and AGA Organizational Dues	Years of Service Awards Expense	Economic Development	Production Tax Credits	UI Planner
		(36)	(37)	(38)	(39)	(40)	(41)	(42)
1	Operating Revenue							
2	Sales by Rate Class	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Dual Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Intersystem Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Total Revenue from Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Other Operating Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Total Operating Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10								
11	Operating Expenses Before AFUDC							
12	Operation and Maintenance Expenses							
13	Steam Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Hydro Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Wind Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Solar Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Other Power Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Purchased Power	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Total Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Customer Accounting	\$0	\$484,476	\$0	\$0	\$0	\$0	\$0
24	Customer Credit Cards	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Customer Service and Information	\$0	\$0	\$0	\$0	\$4,140	\$0	\$0
26	Conservation Improvement Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Administrative and General	\$1,500	\$0	\$31,236	\$40,908	\$188,124	\$0	\$0
29	Charitable Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Interest on Customer Deposits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Total Operation and Maintenance Expenses	\$1,500	\$484,476	\$31,236	\$40,908	\$192,264	\$0	\$0
32	Depreciation Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Amortization Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$188,355
34	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Income Taxes	(\$431)	(\$139,248)	(\$8,978)	(\$11,758)	(\$55,261)	\$0	(\$54,137)
36	Deferred Income Taxes	\$0	\$0	\$0	\$0	\$0	\$7,923,156	\$0
37	Investment Tax Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Total Operating Expenses Before AFUDC	\$1,069	\$345,228	\$22,258	\$29,150	\$137,003	\$7,923,156	\$134,218
39								
40	Operating Income Before AFUDC	\$1,069	\$345,228	\$22,258	\$29,150	\$137,003	\$7,923,156	\$134,218
41	Allowance for Funds Used During Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	Total Operating Income	\$1,069	\$345,228	\$22,258	\$29,150	\$137,003	\$7,923,156	\$134,218



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Line No.	Description	Commission Decision	Commission Decision	Commission Decision	Commission Decision	Commission Decision	Commission Decision
		Increase Mining and Metals Sales	2023 Customer Start-Up	Interest Synchronization	Changes in Allocations due to Adjustments	Total Adjustments	Approved Test Year 2022
		(43)	(44)	(45)	(47)	(48)	(49)
1	Operating Revenue						
2	Sales by Rate Class	\$35,240,464	\$14,996,791	\$0	\$0	\$50,237,255	\$748,437,851
3	Dual Fuel	\$0	\$0	\$0	\$0	\$0	\$10,245,092
4	Intersystem Sales	(\$7,780,912)	\$0	\$0	\$0	(\$7,780,912)	\$30,286,762
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	(\$1,922,400)
6	Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$115,185,926
7	Total Revenue from Sales	\$27,459,552	\$14,996,791	\$0	\$0	\$42,456,343	\$902,233,231
8	Other Operating Revenue	\$0	\$0	\$0	\$0	\$60,948	\$41,657,597
9	Total Operating Revenue	\$27,459,552	\$14,996,791	\$0	\$0	\$42,517,291	\$943,890,828
10							
11	Operating Expenses Before AFUDC						
12	Operation and Maintenance Expenses						
13	Steam Production	\$0	\$0	\$0	\$0	\$0	(\$35,127,108)
14	Hydro Production	\$0	\$0	\$0	\$0	\$0	(\$5,146,274)
15	Wind Production	\$0	\$0	\$0	\$0	\$0	(\$17,535,442)
16	Solar Production	\$0	\$0	\$0	\$0	\$0	\$0
17	Other Power Supply	\$0	\$0	\$0	\$0	\$0	(\$1,813,088)
18	Purchased Power	(\$13,987,767)	(\$6,521,326)	\$0	\$0	(\$20,509,093)	(\$333,670,640)
19	Fuel	\$0	\$0	\$0	\$0	\$0	(\$94,465,966)
20	Total Production	(\$13,987,767)	(\$6,521,326)	\$0	\$0	(\$20,509,093)	(\$487,758,518)
21	Transmission	\$0	\$0	\$0	\$0	\$0	(\$57,798,343)
22	Distribution	\$0	\$0	\$0	\$0	\$0	(\$28,586,273)
23	Customer Accounting	\$0	\$0	\$0	\$0	\$484,476	(\$5,953,962)
24	Customer Credit Cards	\$0	\$0	\$0	\$0	\$0	(\$294,188)
25	Customer Service and Information	\$0	\$0	\$0	\$0	\$4,140	(\$1,531,513)
26	Conservation Improvement Program	\$0	\$0	\$0	\$0	\$0	(\$10,714,344)
27	Sales	\$0	\$0	\$0	\$0	\$0	(\$1,856)
28	Administrative and General	\$0	\$0	\$0	\$0	\$262,860	(\$67,219,594)
29	Charitable Contributions	\$0	\$0	\$0	\$0	\$0	(\$271,905)
30	Interest on Customer Deposits	\$0	\$0	\$0	\$0	\$0	(\$1,248,000)
31	Total Operation and Maintenance Expenses	(\$13,987,767)	(\$6,521,326)	\$0	\$0	(\$19,757,617)	(\$661,378,497)
32	Depreciation Expense	\$0	\$0	\$0	\$0	\$0	(\$149,593,464)
33	Amortization Expense	\$0	\$0	\$0	\$0	\$188,355	(\$7,676,583)
34	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$0	\$0	(\$41,733,954)
35	Income Taxes	(\$3,872,060)	(\$2,436,018)	(\$135,013)	\$0	(\$6,730,735)	(\$15,913,679)
36	Deferred Income Taxes	\$0	\$0	\$0	\$0	\$7,923,156	\$51,626,958
37	Investment Tax Credit	\$0	\$0	\$0	\$0	\$0	\$510,490
38	Total Operating Expenses Before AFUDC	(\$17,859,827)	(\$8,957,344)	(\$135,013)	\$0	(\$18,376,842)	(\$824,158,729)
39							
40	Operating Income Before AFUDC	\$9,599,725	\$6,039,447	(\$135,013)	\$0	\$24,140,449	\$119,732,099
41	Allowance for Funds Used During Construction	\$0	\$0	\$0	\$0	\$0	\$2,942,167
42	<b>Total Operating Income</b>	<b>\$9,599,725</b>	<b>\$6,039,447</b>	<b>(\$135,013)</b>	<b>\$0</b>	<b>\$24,140,449</b>	<b>\$122,674,266</b>

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Line No.	Description	Unadjusted Test Year 2022	Advertising Expense	Charitable Contributions	Organizational Dues	Employee Expenses	Incentive Compensation	Investor Relations
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Operating Revenue							
2	Sales by Rate Class	\$688,496,038	\$0	\$0	\$0	\$0	\$0	\$0
3	Dual Fuel	\$10,231,437	\$0	\$0	\$0	\$0	\$0	\$0
4	Intersystem Sales	\$38,067,674	\$0	\$0	\$0	\$0	\$0	\$0
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Sales for Resale	\$115,185,926	\$0	\$0	\$0	\$0	\$0	\$0
7	Total Revenue from Sales	\$851,981,075	\$0	\$0	\$0	\$0	\$0	\$0
8	Other Operating Revenue	\$124,307,444	\$0	\$0	\$0	\$0	\$0	\$0
9	Total Operating Revenue	\$976,288,520	\$0	\$0	\$0	\$0	\$0	\$0
10								
11	Operating Expenses Before AFUDC							
12	Operation and Maintenance Expenses							
13	Steam Production	(\$33,760,108)	\$0	\$0	\$0	\$0	\$0	\$0
14	Hydro Production	(\$5,146,274)	\$0	\$0	\$0	\$0	\$0	\$0
15	Wind Production	(\$17,535,442)	\$0	\$0	\$0	\$0	\$0	\$0
16	Solar Production	(\$97,484)	\$0	\$0	\$0	\$0	\$0	\$0
17	Other Power Supply	(\$1,813,088)	\$0	\$0	\$0	\$0	\$0	\$0
18	Purchased Power	(\$313,101,547)	\$0	\$0	\$0	\$0	\$0	\$0
19	Fuel	(\$94,465,966)	\$0	\$0	\$0	\$0	\$0	\$0
20	Total Production	(\$465,919,909)	\$0	\$0	\$0	\$0	\$0	\$0
21	Transmission	(\$91,761,777)	\$0	\$0	\$0	\$0	\$0	\$0
22	Distribution	(\$28,591,273)	\$5,000	\$0	\$0	\$0	\$0	\$0
23	Customer Accounting	(\$6,438,438)	\$0	\$0	\$0	\$0	\$0	\$0
24	Customer Credit Cards	(\$350,004)	\$0	\$0	\$0	\$0	\$0	\$0
25	Customer Service and Information	(\$1,977,374)	\$5,722	\$0	\$0	\$0	\$0	\$0
26	Conservation Improvement Program	(\$11,891,509)	\$0	\$0	\$0	\$0	\$0	\$0
27	Sales	(\$104,872)	\$103,016	\$0	\$0	\$0	\$0	\$0
28	Administrative and General	(\$73,149,713)	\$186,342	\$0	\$4,700	\$547,303	\$6,068,343	\$204,643
29	Charitable Contributions	(\$882,662)	\$0	\$610,757	\$0	\$0	\$0	\$0
30	Interest on Customer Deposits	(\$1,248,000)	\$0	\$0	\$0	\$0	\$0	\$0
31	Total Operation and Maintenance Expenses	(\$682,315,531)	\$300,079	\$610,757	\$4,700	\$547,303	\$6,068,343	\$204,643
32	Depreciation Expense	(\$157,573,503)	\$0	\$0	\$0	\$0	\$0	\$0
33	Amortization Expense	(\$7,307,508)	\$0	\$0	\$0	\$0	\$0	\$0
34	Taxes Other Than Income Taxes	(\$60,869,366)	\$0	\$0	\$0	\$0	\$0	\$0
35	Income Taxes	(\$9,432,301)	(\$86,249)	(\$175,544)	(\$1,351)	(\$157,306)	(\$1,744,163)	(\$58,818)
36	Deferred Income Taxes	\$43,703,802	\$0	\$0	\$0	\$0	\$0	\$0
37	Investment Tax Credit	\$510,490	\$0	\$0	\$0	\$0	\$0	\$0
38	Total Operating Expenses Before AFUDC	(\$873,283,917)	\$213,830	\$435,213	\$3,349	\$389,997	\$4,324,180	\$145,825
39								
40	Operating Income Before AFUDC	\$103,004,602	\$213,830	\$435,213	\$3,349	\$389,997	\$4,324,180	\$145,825
41	Allowance for Funds Used During Construction	\$2,942,167	\$0	\$0	\$0	\$0	\$0	\$0
42	<b>Total Operating Income</b>	<b>\$105,946,769</b>	<b>\$213,830</b>	<b>\$435,213</b>	<b>\$3,349</b>	<b>\$389,997</b>	<b>\$4,324,180</b>	<b>\$145,825</b>

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Line No.	Description	Credit Card Fees (8)	Asset Retirement Obligation (9)	Decommissioning (10)	Boswell 1 and 2 Regulated Asset (11)	Boswell 3 Environmental Project (12)	EVSE Project (13)	Service Center Sales (14)
1	Operating Revenue							
2	Sales by Rate Class	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Dual Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Intersystem Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Total Revenue from Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Other Operating Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$460,636
9	Total Operating Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$460,636
10								
11	Operating Expenses Before AFUDC							
12	Operation and Maintenance Expenses							
13	Steam Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Hydro Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Wind Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Solar Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Other Power Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Purchased Power	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Total Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Customer Accounting	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Customer Credit Cards	\$55,816	\$0	\$0	\$0	\$0	\$0	\$0
25	Customer Service and Information	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Conservation Improvement Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Administrative and General	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	Charitable Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Interest on Customer Deposits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Total Operation and Maintenance Expenses	\$55,816	\$0	\$0	\$0	\$0	\$0	\$0
32	Depreciation Expense	\$0	\$412,841	(\$1,056,432)	\$0	\$589,351	\$118,415	\$0
33	Amortization Expense	\$0	\$780,104	\$0	(\$1,337,534)	\$0	\$0	\$0
34	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Income Taxes	(\$16,043)	(\$342,876)	\$303,640	\$384,434	(\$169,391)	(\$34,035)	(\$132,396)
36	Deferred Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Investment Tax Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Total Operating Expenses Before AFUDC	\$39,773	\$850,069	(\$752,792)	(\$953,100)	\$419,960	\$84,380	(\$132,396)
39								
40	Operating Income Before AFUDC	\$39,773	\$850,069	(\$752,792)	(\$953,100)	\$419,960	\$84,380	\$328,240
41	Allowance for Funds Used During Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	<b>Total Operating Income</b>	<b>\$39,773</b>	<b>\$850,069</b>	<b>(\$752,792)</b>	<b>(\$953,100)</b>	<b>\$419,960</b>	<b>\$84,380</b>	<b>\$328,240</b>

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Line No.	Description	Conservation Expense (15)	Aircraft Hangar (16)	CARE (17)	CIP Incentive (18)	CIP Carrying Charge (19)	CPA Incentive (20)	CPA (21)
1	Operating Revenue							
2	Sales by Rate Class	\$0	\$0	(\$0)	\$0	\$0	\$2,089,215	(\$5,282,832)
3	Dual Fuel	\$0	\$0	\$0	\$0	\$0	\$92,738	(\$238,418)
4	Intersystem Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Total Revenue from Sales	\$0	\$0	(\$0)	\$0	\$0	\$2,181,953	(\$5,521,250)
8	Other Operating Revenue	\$0	\$0	\$0	(\$1,683,939)	(\$66,148)	\$0	\$0
9	Total Operating Revenue	\$0	\$0	(\$0)	(\$1,683,939)	(\$66,148)	\$2,181,953	(\$5,521,250)
10								
11	Operating Expenses Before AFUDC							
12	Operation and Maintenance Expenses							
13	Steam Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Hydro Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Wind Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Solar Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Other Power Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Purchased Power	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Total Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Customer Accounting	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Customer Credit Cards	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Customer Service and Information	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Conservation Improvement Program	\$1,177,165	\$0	\$0	\$0	\$0	\$0	\$0
27	Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Administrative and General	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	Charitable Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Interest on Customer Deposits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Total Operation and Maintenance Expenses	\$1,177,165	\$0	\$0	\$0	\$0	\$0	\$0
32	Depreciation Expense	\$0	\$61,721	\$0	\$0	\$0	\$0	\$0
33	Amortization Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Income Taxes	(\$338,341)	(\$17,740)	\$0	\$483,998	\$19,012	(\$627,137)	\$1,586,918
36	Deferred Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Investment Tax Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Total Operating Expenses Before AFUDC	\$838,824	\$43,981	\$0	\$483,998	\$19,012	(\$627,137)	\$1,586,918
39								
40	Operating Income Before AFUDC	\$838,824	\$43,981	(\$0)	(\$1,199,942)	(\$47,136)	\$1,554,816	(\$3,934,332)
41	Allowance for Funds Used During Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	Total Operating Income	\$838,824	\$43,981	(\$0)	(\$1,199,942)	(\$47,136)	\$1,554,816	(\$3,934,332)

**PUBLIC DOCUMENT  
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Minnesota Power  
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Compliance Schedule 9A  
Operating Income Adjustments - Total Company  
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Line No.	Description	CCRC (22)	Continuing Cost Recovery Riders (23)	Rate Case Expense (24)	Revenue Budget Corrections (25)	Excess ADIT (26)	DR Product A Reassign (27)	LP Demand Response (28)
1	Operating Revenue							
2	Sales by Rate Class	\$1,171,774	\$75,415	\$0	\$4,807	\$9,355,979	\$2,290,200	\$0
3	Dual Fuel	\$0	\$3,005	\$0	\$0	\$156,330	\$0	\$0
4	Intersystem Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	(\$2,290,200)	\$367,800
6	Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Total Revenue from Sales	\$1,171,774	\$78,419	\$0	\$4,807	\$9,512,309	\$0	\$367,800
8	Other Operating Revenue	\$0	(\$81,421,344)	\$0	\$0	\$0	\$0	\$0
9	Total Operating Revenue	\$1,171,774	(\$81,342,924)	\$0	\$4,807	\$9,512,309	\$0	\$367,800
10								
11	Operating Expenses Before AFUDC							
12	Operation and Maintenance Expenses							
13	Steam Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Hydro Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Wind Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Solar Production	\$0	\$97,484	\$0	\$0	\$0	\$0	\$0
17	Other Power Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Purchased Power	\$0	(\$60,000)	\$0	\$0	\$0	\$0	\$0
19	Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Total Production	\$0	\$37,484	\$0	\$0	\$0	\$0	\$0
21	Transmission	\$0	\$33,963,434	\$0	\$0	\$0	\$0	\$0
22	Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Customer Accounting	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Customer Credit Cards	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Customer Service and Information	\$0	\$435,999	\$0	\$0	\$0	\$0	\$0
26	Conservation Improvement Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Administrative and General	\$0	\$0	(\$1,344,072)	\$0	\$0	\$0	\$0
29	Charitable Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Interest on Customer Deposits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Total Operation and Maintenance Expenses	\$0	\$34,436,917	(\$1,344,072)	\$0	\$0	\$0	\$0
32	Depreciation Expense	\$0	\$7,854,144	\$0	\$0	\$0	\$0	\$0
33	Amortization Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Taxes Other Than Income Taxes	\$0	\$19,135,412	\$0	\$0	\$0	\$0	\$0
35	Income Taxes	(\$336,791)	\$5,724,386	\$386,313	(\$1,382)	(\$2,734,028)	\$0	(\$105,713)
36	Deferred Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Investment Tax Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Total Operating Expenses Before AFUDC	(\$336,791)	\$67,150,859	(\$957,759)	(\$1,382)	(\$2,734,028)	\$0	(\$105,713)
39								
40	Operating Income Before AFUDC	\$834,983	(\$14,192,065)	(\$957,759)	\$3,425	\$6,778,281	\$0	\$262,087
41	Allowance for Funds Used During Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	<b>Total Operating Income</b>	<b>\$834,983</b>	<b>(\$14,192,065)</b>	<b>(\$957,759)</b>	<b>\$3,425</b>	<b>\$6,778,281</b>	<b>\$0</b>	<b>\$262,087</b>

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Compliance Schedule 9A  
Operating Income Adjustments - Total Company  
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Line No.	Description	Boswell Inspection Costs	Interest Synchronization	Changes in Allocations due to Adjustments	Total Adjustments	Proposed Test Year 2022	Commission Decision	Commission Decision
							Organizational Dues Correction	Service Center Sales Correction
		(29)	(30)	(31)	(32)	(33)	(34)	(35)
1	Operating Revenue							
2	Sales by Rate Class	\$0	\$0	\$0	\$9,704,558	\$698,200,596	\$0	\$0
3	Dual Fuel	\$0	\$0	\$0	\$13,655	\$10,245,092	\$0	\$0
4	Intersystem Sales	\$0	\$0	\$0	\$0	\$38,067,674	\$0	\$0
5	LP Demand Response	\$0	\$0	\$0	(\$1,922,400)	(\$1,922,400)	\$0	\$0
6	Sales for Resale	\$0	\$0	\$0	\$0	\$115,185,926	\$0	\$0
7	Total Revenue from Sales	\$0	\$0	\$0	\$7,795,812	\$859,776,888	\$0	\$0
8	Other Operating Revenue	\$0	\$0	\$0	(\$82,710,795)	\$41,596,649	\$0	\$60,948
9	Total Operating Revenue	\$0	\$0	\$0	(\$74,914,982)	\$901,373,537	\$0	\$60,948
10								
11	Operating Expenses Before AFUDC							
12	Operation and Maintenance Expenses							
13	Steam Production	(\$1,367,000)	\$0	\$0	(\$1,367,000)	(\$35,127,108)	\$0	\$0
14	Hydro Production	\$0	\$0	\$0	\$0	(\$5,146,274)	\$0	\$0
15	Wind Production	\$0	\$0	\$0	\$0	(\$17,535,442)	\$0	\$0
16	Solar Production	\$0	\$0	\$0	\$97,484	\$0	\$0	\$0
17	Other Power Supply	\$0	\$0	\$0	\$0	(\$1,813,088)	\$0	\$0
18	Purchased Power	\$0	\$0	\$0	(\$60,000)	(\$313,161,547)	\$0	\$0
19	Fuel	\$0	\$0	\$0	\$0	(\$94,465,966)	\$0	\$0
20	Total Production	(\$1,367,000)	\$0	\$0	(\$1,329,516)	(\$467,249,425)	\$0	\$0
21	Transmission	\$0	\$0	\$0	\$33,963,434	(\$57,798,343)	\$0	\$0
22	Distribution	\$0	\$0	\$0	\$5,000	(\$28,586,273)	\$0	\$0
23	Customer Accounting	\$0	\$0	\$0	\$0	(\$6,438,438)	\$0	\$0
24	Customer Credit Cards	\$0	\$0	\$0	\$55,816	(\$294,188)	\$0	\$0
25	Customer Service and Information	\$0	\$0	\$0	\$441,721	(\$1,535,653)	\$0	\$0
26	Conservation Improvement Program	\$0	\$0	\$0	\$1,177,165	(\$10,714,344)	\$0	\$0
27	Sales	\$0	\$0	\$0	\$103,016	(\$1,856)	\$0	\$0
28	Administrative and General	\$0	\$0	\$0	\$5,667,259	(\$67,482,454)	\$1,092	\$0
29	Charitable Contributions	\$0	\$0	\$0	\$610,757	(\$271,905)	\$0	\$0
30	Interest on Customer Deposits	\$0	\$0	\$0	\$0	(\$1,248,000)	\$0	\$0
31	Total Operation and Maintenance Expenses	(\$1,367,000)	\$0	\$0	\$40,694,652	(\$641,620,880)	\$1,092	\$0
32	Depreciation Expense	\$0	\$0	\$0	\$7,980,040	(\$149,593,464)	\$0	\$49,500
33	Amortization Expense	\$0	\$0	\$0	(\$557,430)	(\$7,864,938)	\$0	\$0
34	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$19,135,412	(\$41,733,954)	\$0	\$0
35	Income Taxes	\$392,903	(\$1,952,944)	\$0	\$249,357	(\$9,182,944)	(\$314)	(\$17,518)
36	Deferred Income Taxes	\$0	\$0	\$0	\$0	\$43,703,802	\$0	\$0
37	Investment Tax Credit	\$0	\$0	\$0	\$0	\$510,490	\$0	\$0
38	Total Operating Expenses Before AFUDC	(\$974,097)	(\$1,952,944)	\$0	\$67,502,030	(\$805,781,887)	\$778	(\$17,518)
39								
40	Operating Income Before AFUDC	(\$974,097)	(\$1,952,944)	\$0	(\$7,412,952)	\$95,591,650	\$778	\$43,430
41	Allowance for Funds Used During Construction	\$0	\$0	\$0	\$0	\$2,942,167	\$0	\$0
42	Total Operating Income	(\$974,097)	(\$1,952,944)	\$0	(\$7,412,952)	\$98,533,817	\$778	\$43,430

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Compliance Schedule 9A  
Operating Income Adjustments - Total Company  
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Line No.	Description	Commission Decision	Commission Decision	Commission Decision	Commission Decision	Commission Decision	Commission Decision	Commission Decision
		Employee Expense Correction	Bad Debt Expense	MUI and AGA Organizational Dues	Years of Service Awards Expense	Economic Development	Production Tax Credits	UI Planner
		(36)	(37)	(38)	(39)	(40)	(41)	(42)
1	Operating Revenue							
2	Sales by Rate Class	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Dual Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Intersystem Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Total Revenue from Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Other Operating Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Total Operating Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10								
11	Operating Expenses Before AFUDC							
12	Operation and Maintenance Expenses							
13	Steam Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Hydro Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Wind Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Solar Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Other Power Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Purchased Power	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Total Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Customer Accounting	\$0	\$484,476	\$0	\$0	\$0	\$0	\$0
24	Customer Credit Cards	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Customer Service and Information	\$0	\$0	\$0	\$0	\$4,140	\$0	\$0
26	Conservation Improvement Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Administrative and General	\$1,500	\$0	\$31,236	\$40,908	\$188,124	\$0	\$0
29	Charitable Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Interest on Customer Deposits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Total Operation and Maintenance Expenses	\$1,500	\$484,476	\$31,236	\$40,908	\$192,264	\$0	\$0
32	Depreciation Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Amortization Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$188,355
34	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Income Taxes	(\$431)	(\$139,248)	(\$8,978)	(\$11,758)	(\$55,261)	\$0	(\$54,137)
36	Deferred Income Taxes	\$0	\$0	\$0	\$0	\$0	\$7,923,156	\$0
37	Investment Tax Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Total Operating Expenses Before AFUDC	\$1,069	\$345,228	\$22,258	\$29,150	\$137,003	\$7,923,156	\$134,218
39								
40	Operating Income Before AFUDC	\$1,069	\$345,228	\$22,258	\$29,150	\$137,003	\$7,923,156	\$134,218
41	Allowance for Funds Used During Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	<b>Total Operating Income</b>	<b>\$1,069</b>	<b>\$345,228</b>	<b>\$22,258</b>	<b>\$29,150</b>	<b>\$137,003</b>	<b>\$7,923,156</b>	<b>\$134,218</b>

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Compliance Schedule 9A  
Operating Income Adjustments - Total Company  
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Line No.	Description	Commission Decision	Commission Decision	Commission Decision	Commission Decision	Commission Decision	Commission Decision
		Increase Mining and Metals Sales	2023 Customer Start-Up	Interest Synchronization	Changes in Allocations due to Adjustments	Total Adjustments	Approved Test Year 2022 without 2023 Customer Start-Up
		(43)	(44)	(45)	(47)	(48)	(49)
1	Operating Revenue						
2	Sales by Rate Class	\$35,240,464	\$0	\$0	\$0	\$35,240,464	\$733,441,060
3	Dual Fuel	\$0	\$0	\$0	\$0	\$0	\$10,245,092
4	Intersystem Sales	(\$7,780,912)	\$0	\$0	\$0	(\$7,780,912)	\$30,286,762
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	(\$1,922,400)
6	Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$115,185,926
7	Total Revenue from Sales	\$27,459,552	\$0	\$0	\$0	\$27,459,552	\$887,236,440
8	Other Operating Revenue	\$0	\$0	\$0	\$0	\$60,948	\$41,657,597
9	Total Operating Revenue	\$27,459,552	\$0	\$0	\$0	\$27,520,500	\$928,894,037
10							
11	Operating Expenses Before AFUDC						
12	Operation and Maintenance Expenses						
13	Steam Production	\$0	\$0	\$0	\$0	\$0	(\$35,127,108)
14	Hydro Production	\$0	\$0	\$0	\$0	\$0	(\$5,146,274)
15	Wind Production	\$0	\$0	\$0	\$0	\$0	(\$17,535,442)
16	Solar Production	\$0	\$0	\$0	\$0	\$0	\$0
17	Other Power Supply	\$0	\$0	\$0	\$0	\$0	(\$1,813,088)
18	Purchased Power	(\$13,987,767)	\$0	\$0	\$0	(\$13,987,767)	(\$327,149,314)
19	Fuel	\$0	\$0	\$0	\$0	\$0	(\$94,465,966)
20	Total Production	(\$13,987,767)	\$0	\$0	\$0	(\$13,987,767)	(\$481,237,192)
21	Transmission	\$0	\$0	\$0	\$0	\$0	(\$57,798,343)
22	Distribution	\$0	\$0	\$0	\$0	\$0	(\$28,586,273)
23	Customer Accounting	\$0	\$0	\$0	\$0	\$484,476	(\$5,953,962)
24	Customer Credit Cards	\$0	\$0	\$0	\$0	\$0	(\$294,188)
25	Customer Service and Information	\$0	\$0	\$0	\$0	\$4,140	(\$1,531,513)
26	Conservation Improvement Program	\$0	\$0	\$0	\$0	\$0	(\$10,714,344)
27	Sales	\$0	\$0	\$0	\$0	\$0	(\$1,856)
28	Administrative and General	\$0	\$0	\$0	\$0	\$262,860	(\$67,219,594)
29	Charitable Contributions	\$0	\$0	\$0	\$0	\$0	(\$271,905)
30	Interest on Customer Deposits	\$0	\$0	\$0	\$0	\$0	(\$1,248,000)
31	Total Operation and Maintenance Expenses	(\$13,987,767)	\$0	\$0	\$0	(\$13,236,291)	(\$654,857,171)
32	Depreciation Expense	\$0	\$0	\$0	\$0	\$0	(\$149,593,464)
33	Amortization Expense	\$0	\$0	\$0	\$0	\$188,355	(\$7,676,583)
34	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$0	\$0	(\$41,733,954)
35	Income Taxes	(\$3,872,060)	\$0	(\$134,463)	\$0	(\$4,294,167)	(\$13,477,111)
36	Deferred Income Taxes	\$0	\$0	\$0	\$0	\$7,923,156	\$51,626,958
37	Investment Tax Credit	\$0	\$0	\$0	\$0	\$0	\$510,490
38	Total Operating Expenses Before AFUDC	(\$17,859,827)	\$0	(\$134,463)	\$0	(\$9,418,948)	(\$815,200,835)
39							
40	Operating Income Before AFUDC	\$9,599,725	\$0	(\$134,463)	\$0	\$18,101,552	\$113,693,202
41	Allowance for Funds Used During Construction	\$0	\$0	\$0	\$0	\$0	\$2,942,167
42	<b>Total Operating Income</b>	<b>\$9,599,725</b>	<b>\$0</b>	<b>(\$134,463)</b>	<b>\$0</b>	<b>\$18,101,552</b>	<b>\$116,635,369</b>



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Compliance Schedule 9B  
Operating Income Adjustments - Total Company  
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Line No.	Description	Unadjusted Test Year 2022	Advertising Expense	Charitable Contributions	Organizational Dues	Employee Expenses	Incentive Compensation	Investor Relations
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Operating Revenue							
2	Sales by Rate Class	\$688,496,038	\$0	\$0	\$0	\$0	\$0	\$0
3	Dual Fuel	\$10,231,437	\$0	\$0	\$0	\$0	\$0	\$0
4	Intersystem Sales	\$38,067,674	\$0	\$0	\$0	\$0	\$0	\$0
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Sales for Resale	\$115,185,926	\$0	\$0	\$0	\$0	\$0	\$0
7	Total Revenue from Sales	\$851,981,075	\$0	\$0	\$0	\$0	\$0	\$0
8	Other Operating Revenue	\$124,307,444	\$0	\$0	\$0	\$0	\$0	\$0
9	Total Operating Revenue	\$976,288,520	\$0	\$0	\$0	\$0	\$0	\$0
10								
11	Operating Expenses Before AFUDC							
12	Operation and Maintenance Expenses							
13	Steam Production	(\$33,760,108)	\$0	\$0	\$0	\$0	\$0	\$0
14	Hydro Production	(\$5,146,274)	\$0	\$0	\$0	\$0	\$0	\$0
15	Wind Production	(\$17,535,442)	\$0	\$0	\$0	\$0	\$0	\$0
16	Solar Production	(\$97,484)	\$0	\$0	\$0	\$0	\$0	\$0
17	Other Power Supply	(\$1,813,088)	\$0	\$0	\$0	\$0	\$0	\$0
18	Purchased Power	(\$313,101,547)	\$0	\$0	\$0	\$0	\$0	\$0
19	Fuel	(\$94,465,966)	\$0	\$0	\$0	\$0	\$0	\$0
20	Total Production	(\$465,919,909)	\$0	\$0	\$0	\$0	\$0	\$0
21	Transmission	(\$91,761,777)	\$0	\$0	\$0	\$0	\$0	\$0
22	Distribution	(\$28,591,273)	\$5,000	\$0	\$0	\$0	\$0	\$0
23	Customer Accounting	(\$6,438,438)	\$0	\$0	\$0	\$0	\$0	\$0
24	Customer Credit Cards	(\$350,004)	\$0	\$0	\$0	\$0	\$0	\$0
25	Customer Service and Information	(\$1,977,374)	\$5,722	\$0	\$0	\$0	\$0	\$0
26	Conservation Improvement Program	(\$11,891,509)	\$0	\$0	\$0	\$0	\$0	\$0
27	Sales	(\$104,872)	\$103,016	\$0	\$0	\$0	\$0	\$0
28	Administrative and General	(\$73,149,713)	\$186,342	\$0	\$4,700	\$547,303	\$6,068,343	\$204,643
29	Charitable Contributions	(\$882,662)	\$0	\$610,757	\$0	\$0	\$0	\$0
30	Interest on Customer Deposits	(\$1,248,000)	\$0	\$0	\$0	\$0	\$0	\$0
31	Total Operation and Maintenance Expenses	(\$682,315,531)	\$300,079	\$610,757	\$4,700	\$547,303	\$6,068,343	\$204,643
32	Depreciation Expense	(\$157,573,503)	\$0	\$0	\$0	\$0	\$0	\$0
33	Amortization Expense	(\$7,307,508)	\$0	\$0	\$0	\$0	\$0	\$0
34	Taxes Other Than Income Taxes	(\$60,869,366)	\$0	\$0	\$0	\$0	\$0	\$0
35	Income Taxes	(\$9,432,301)	(\$86,249)	(\$175,544)	(\$1,351)	(\$157,306)	(\$1,744,163)	(\$58,818)
36	Deferred Income Taxes	\$43,703,802	\$0	\$0	\$0	\$0	\$0	\$0
37	Investment Tax Credit	\$510,490	\$0	\$0	\$0	\$0	\$0	\$0
38	Total Operating Expenses Before AFUDC	(\$873,283,917)	\$213,830	\$435,213	\$3,349	\$389,997	\$4,324,180	\$145,825
39								
40	Operating Income Before AFUDC	\$103,004,602	\$213,830	\$435,213	\$3,349	\$389,997	\$4,324,180	\$145,825
41	Allowance for Funds Used During Construction	\$2,942,167	\$0	\$0	\$0	\$0	\$0	\$0
42	<b>Total Operating Income</b>	<b>\$105,946,769</b>	<b>\$213,830</b>	<b>\$435,213</b>	<b>\$3,349</b>	<b>\$389,997</b>	<b>\$4,324,180</b>	<b>\$145,825</b>

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Line No.	Description	Credit Card Fees (8)	Asset Retirement Obligation (9)	Decommissioning (10)	Boswell 1 and 2 Regulated Asset (11)	Boswell 3 Environmental Project (12)	EVSE Project (13)	Service Center Sales (14)
1	Operating Revenue							
2	Sales by Rate Class	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Dual Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Intersystem Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Total Revenue from Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Other Operating Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$460,636
9	Total Operating Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$460,636
10								
11	Operating Expenses Before AFUDC							
12	Operation and Maintenance Expenses							
13	Steam Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Hydro Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Wind Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Solar Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Other Power Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Purchased Power	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Total Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Customer Accounting	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Customer Credit Cards	\$55,816	\$0	\$0	\$0	\$0	\$0	\$0
25	Customer Service and Information	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Conservation Improvement Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Administrative and General	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	Charitable Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Interest on Customer Deposits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Total Operation and Maintenance Expenses	\$55,816	\$0	\$0	\$0	\$0	\$0	\$0
32	Depreciation Expense	\$0	\$412,841	(\$1,056,432)	\$0	\$589,351	\$118,415	\$0
33	Amortization Expense	\$0	\$780,104	\$0	(\$1,337,534)	\$0	\$0	\$0
34	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Income Taxes	(\$16,043)	(\$342,876)	\$303,640	\$384,434	(\$169,391)	(\$34,035)	(\$132,396)
36	Deferred Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Investment Tax Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Total Operating Expenses Before AFUDC	\$39,773	\$850,069	(\$752,792)	(\$953,100)	\$419,960	\$84,380	(\$132,396)
39								
40	Operating Income Before AFUDC	\$39,773	\$850,069	(\$752,792)	(\$953,100)	\$419,960	\$84,380	\$328,240
41	Allowance for Funds Used During Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	Total Operating Income	\$39,773	\$850,069	(\$752,792)	(\$953,100)	\$419,960	\$84,380	\$328,240

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Line No.	Description	Conservation Expense (15)	Aircraft Hangar (16)	CARE (17)	CIP Incentive (18)	CIP Carrying Charge (19)	CPA Incentive (20)	CPA (21)
1	Operating Revenue							
2	Sales by Rate Class	\$0	\$0	(\$0)	\$0	\$0	\$2,089,215	(\$5,282,832)
3	Dual Fuel	\$0	\$0	\$0	\$0	\$0	\$92,738	(\$238,418)
4	Intersystem Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Total Revenue from Sales	\$0	\$0	(\$0)	\$0	\$0	\$2,181,953	(\$5,521,250)
8	Other Operating Revenue	\$0	\$0	\$0	(\$1,683,939)	(\$66,148)	\$0	\$0
9	Total Operating Revenue	\$0	\$0	(\$0)	(\$1,683,939)	(\$66,148)	\$2,181,953	(\$5,521,250)
10								
11	Operating Expenses Before AFUDC							
12	Operation and Maintenance Expenses							
13	Steam Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Hydro Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Wind Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Solar Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Other Power Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Purchased Power	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Total Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Customer Accounting	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Customer Credit Cards	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Customer Service and Information	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Conservation Improvement Program	\$1,177,165	\$0	\$0	\$0	\$0	\$0	\$0
27	Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Administrative and General	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	Charitable Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Interest on Customer Deposits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Total Operation and Maintenance Expenses	\$1,177,165	\$0	\$0	\$0	\$0	\$0	\$0
32	Depreciation Expense	\$0	\$61,721	\$0	\$0	\$0	\$0	\$0
33	Amortization Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Income Taxes	(\$338,341)	(\$17,740)	\$0	\$483,998	\$19,012	(\$627,137)	\$1,586,918
36	Deferred Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Investment Tax Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Total Operating Expenses Before AFUDC	\$838,824	\$43,981	\$0	\$483,998	\$19,012	(\$627,137)	\$1,586,918
39								
40	Operating Income Before AFUDC	\$838,824	\$43,981	(\$0)	(\$1,199,942)	(\$47,136)	\$1,554,816	(\$3,934,332)
41	Allowance for Funds Used During Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	Total Operating Income	\$838,824	\$43,981	(\$0)	(\$1,199,942)	(\$47,136)	\$1,554,816	(\$3,934,332)

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Line No.	Description	CCRC (22)	Continuing Cost Recovery Riders (23)	Rate Case Expense (24)	Revenue Budget Corrections (25)	Excess ADIT (26)	DR Product A Reassign (27)	LP Demand Response (28)
1	Operating Revenue							
2	Sales by Rate Class	\$1,171,774	\$75,415	\$0	\$4,807	\$9,355,979	\$2,290,200	\$0
3	Dual Fuel	\$0	\$3,005	\$0	\$0	\$156,330	\$0	\$0
4	Intersystem Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	(\$2,290,200)	\$367,800
6	Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Total Revenue from Sales	\$1,171,774	\$78,419	\$0	\$4,807	\$9,512,309	\$0	\$367,800
8	Other Operating Revenue	\$0	(\$81,421,344)	\$0	\$0	\$0	\$0	\$0
9	Total Operating Revenue	\$1,171,774	(\$81,342,924)	\$0	\$4,807	\$9,512,309	\$0	\$367,800
10								
11	Operating Expenses Before AFUDC							
12	Operation and Maintenance Expenses							
13	Steam Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Hydro Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Wind Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Solar Production	\$0	\$97,484	\$0	\$0	\$0	\$0	\$0
17	Other Power Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Purchased Power	\$0	(\$60,000)	\$0	\$0	\$0	\$0	\$0
19	Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Total Production	\$0	\$37,484	\$0	\$0	\$0	\$0	\$0
21	Transmission	\$0	\$33,963,434	\$0	\$0	\$0	\$0	\$0
22	Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Customer Accounting	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Customer Credit Cards	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Customer Service and Information	\$0	\$435,999	\$0	\$0	\$0	\$0	\$0
26	Conservation Improvement Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Administrative and General	\$0	\$0	(\$1,344,072)	\$0	\$0	\$0	\$0
29	Charitable Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Interest on Customer Deposits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Total Operation and Maintenance Expenses	\$0	\$34,436,917	(\$1,344,072)	\$0	\$0	\$0	\$0
32	Depreciation Expense	\$0	\$7,854,144	\$0	\$0	\$0	\$0	\$0
33	Amortization Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Taxes Other Than Income Taxes	\$0	\$19,135,412	\$0	\$0	\$0	\$0	\$0
35	Income Taxes	(\$336,791)	\$5,724,386	\$386,313	(\$1,382)	(\$2,734,028)	\$0	(\$105,713)
36	Deferred Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Investment Tax Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Total Operating Expenses Before AFUDC	(\$336,791)	\$67,150,859	(\$957,759)	(\$1,382)	(\$2,734,028)	\$0	(\$105,713)
39								
40	Operating Income Before AFUDC	\$834,983	(\$14,192,065)	(\$957,759)	\$3,425	\$6,778,281	\$0	\$262,087
41	Allowance for Funds Used During Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	<b>Total Operating Income</b>	<b>\$834,983</b>	<b>(\$14,192,065)</b>	<b>(\$957,759)</b>	<b>\$3,425</b>	<b>\$6,778,281</b>	<b>\$0</b>	<b>\$262,087</b>

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Line No.	Description	Boswell Inspection Costs	Interest Synchronization	Changes in Allocations due to Adjustments	Total Adjustments	Proposed Test Year 2022	Commission Decision	Commission Decision
							Organizational Dues Correction	Service Center Sales Correction
		(29)	(30)	(31)	(32)	(33)	(34)	(35)
1	Operating Revenue							
2	Sales by Rate Class	\$0	\$0	\$0	\$9,704,558	\$698,200,596	\$0	\$0
3	Dual Fuel	\$0	\$0	\$0	\$13,655	\$10,245,092	\$0	\$0
4	Intersystem Sales	\$0	\$0	\$0	\$0	\$38,067,674	\$0	\$0
5	LP Demand Response	\$0	\$0	\$0	(\$1,922,400)	(\$1,922,400)	\$0	\$0
6	Sales for Resale	\$0	\$0	\$0	\$0	\$115,185,926	\$0	\$0
7	Total Revenue from Sales	\$0	\$0	\$0	\$7,795,812	\$859,776,888	\$0	\$0
8	Other Operating Revenue	\$0	\$0	\$0	(\$82,710,795)	\$41,596,649	\$0	\$60,948
9	Total Operating Revenue	\$0	\$0	\$0	(\$74,914,982)	\$901,373,537	\$0	\$60,948
10								
11	Operating Expenses Before AFUDC							
12	Operation and Maintenance Expenses							
13	Steam Production	(\$1,367,000)	\$0	\$0	(\$1,367,000)	(\$35,127,108)	\$0	\$0
14	Hydro Production	\$0	\$0	\$0	\$0	(\$5,146,274)	\$0	\$0
15	Wind Production	\$0	\$0	\$0	\$0	(\$17,535,442)	\$0	\$0
16	Solar Production	\$0	\$0	\$0	\$97,484	\$0	\$0	\$0
17	Other Power Supply	\$0	\$0	\$0	\$0	(\$1,813,088)	\$0	\$0
18	Purchased Power	\$0	\$0	\$0	(\$60,000)	(\$313,161,547)	\$0	\$0
19	Fuel	\$0	\$0	\$0	\$0	(\$94,465,966)	\$0	\$0
20	Total Production	(\$1,367,000)	\$0	\$0	(\$1,329,516)	(\$467,249,425)	\$0	\$0
21	Transmission	\$0	\$0	\$0	\$33,963,434	(\$57,798,343)	\$0	\$0
22	Distribution	\$0	\$0	\$0	\$5,000	(\$28,586,273)	\$0	\$0
23	Customer Accounting	\$0	\$0	\$0	\$0	(\$6,438,438)	\$0	\$0
24	Customer Credit Cards	\$0	\$0	\$0	\$55,816	(\$294,188)	\$0	\$0
25	Customer Service and Information	\$0	\$0	\$0	\$441,721	(\$1,535,653)	\$0	\$0
26	Conservation Improvement Program	\$0	\$0	\$0	\$1,177,165	(\$10,714,344)	\$0	\$0
27	Sales	\$0	\$0	\$0	\$103,016	(\$1,856)	\$0	\$0
28	Administrative and General	\$0	\$0	\$0	\$5,667,259	(\$67,482,454)	\$1,092	\$0
29	Charitable Contributions	\$0	\$0	\$0	\$610,757	(\$271,905)	\$0	\$0
30	Interest on Customer Deposits	\$0	\$0	\$0	\$0	(\$1,248,000)	\$0	\$0
31	Total Operation and Maintenance Expenses	(\$1,367,000)	\$0	\$0	\$40,694,652	(\$641,620,880)	\$1,092	\$0
32	Depreciation Expense	\$0	\$0	\$0	\$7,980,040	(\$149,593,464)	\$0	\$0
33	Amortization Expense	\$0	\$0	\$0	(\$557,430)	(\$7,864,938)	\$0	\$0
34	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$19,135,412	(\$41,733,954)	\$0	\$0
35	Income Taxes	\$392,903	(\$1,952,944)	\$0	\$249,357	(\$9,182,944)	(\$314)	(\$17,518)
36	Deferred Income Taxes	\$0	\$0	\$0	\$0	\$43,703,802	\$0	\$0
37	Investment Tax Credit	\$0	\$0	\$0	\$0	\$510,490	\$0	\$0
38	Total Operating Expenses Before AFUDC	(\$974,097)	(\$1,952,944)	\$0	\$67,502,030	(\$805,781,887)	\$778	(\$17,518)
39								
40	Operating Income Before AFUDC	(\$974,097)	(\$1,952,944)	\$0	(\$7,412,952)	\$95,591,650	\$778	\$43,430
41	Allowance for Funds Used During Construction	\$0	\$0	\$0	\$0	\$2,942,167	\$0	\$0
42	Total Operating Income	(\$974,097)	(\$1,952,944)	\$0	(\$7,412,952)	\$98,533,817	\$778	\$43,430

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Line No.	Description	Commission Decision	Commission Decision	Commission Decision	Commission Decision	Commission Decision	Commission Decision	Commission Decision
		Employee Expense Correction	Bad Debt Expense	MUI and AGA Organizational Dues	Years of Service Awards Expense	Economic Development	Production Tax Credits	UI Planner
		(36)	(37)	(38)	(39)	(40)	(41)	(42)
1	Operating Revenue							
2	Sales by Rate Class	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Dual Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Intersystem Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Total Revenue from Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Other Operating Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Total Operating Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10								
11	Operating Expenses Before AFUDC							
12	Operation and Maintenance Expenses							
13	Steam Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Hydro Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Wind Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Solar Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Other Power Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Purchased Power	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Total Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Customer Accounting	\$0	\$484,476	\$0	\$0	\$0	\$0	\$0
24	Customer Credit Cards	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Customer Service and Information	\$0	\$0	\$0	\$0	\$4,140	\$0	\$0
26	Conservation Improvement Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Administrative and General	\$1,500	\$0	\$31,236	\$40,908	\$188,124	\$0	\$0
29	Charitable Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Interest on Customer Deposits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Total Operation and Maintenance Expenses	\$1,500	\$484,476	\$31,236	\$40,908	\$192,264	\$0	\$0
32	Depreciation Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Amortization Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$188,355
34	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Income Taxes	(\$431)	(\$139,248)	(\$8,978)	(\$11,758)	(\$55,261)	\$0	(\$54,137)
36	Deferred Income Taxes	\$0	\$0	\$0	\$0	\$0	\$7,923,156	\$0
37	Investment Tax Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Total Operating Expenses Before AFUDC	\$1,069	\$345,228	\$22,258	\$29,150	\$137,003	\$7,923,156	\$134,218
39								
40	Operating Income Before AFUDC	\$1,069	\$345,228	\$22,258	\$29,150	\$137,003	\$7,923,156	\$134,218
41	Allowance for Funds Used During Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	<b>Total Operating Income</b>	<b>\$1,069</b>	<b>\$345,228</b>	<b>\$22,258</b>	<b>\$29,150</b>	<b>\$137,003</b>	<b>\$7,923,156</b>	<b>\$134,218</b>

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Line No.	Description	Commission Decision	Commission Decision	Commission Decision	Commission Decision	Commission Decision	Commission Decision
		Increase Mining and Metals Sales	2023 Customer Start-Up	Interest Synchronization	Changes in Allocations due to Adjustments	Total Adjustments	Approved Test Year 2022 with varied 2023 Customer Start-Up
		(43)	(44)	(45)	(47)	(48)	(49)
1	Operating Revenue						
2	Sales by Rate Class	\$35,240,464	\$13,172,693	\$0	\$0	\$48,413,157	\$746,613,753
3	Dual Fuel	\$0	\$0	\$0	\$0	\$0	\$10,245,092
4	Intersystem Sales	(\$7,780,912)	\$0	\$0	\$0	(\$7,780,912)	\$30,286,762
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	(\$1,922,400)
6	Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$115,185,926
7	Total Revenue from Sales	\$27,459,552	\$13,172,693	\$0	\$0	\$40,632,245	\$900,409,133
8	Other Operating Revenue	\$0	\$0	\$0	\$0	\$60,948	\$41,657,597
9	Total Operating Revenue	\$27,459,552	\$13,172,693	\$0	\$0	\$40,693,193	\$942,066,730
10							
11	Operating Expenses Before AFUDC						
12	Operation and Maintenance Expenses						
13	Steam Production	\$0	\$0	\$0	\$0	\$0	(\$35,127,108)
14	Hydro Production	\$0	\$0	\$0	\$0	\$0	(\$5,146,274)
15	Wind Production	\$0	\$0	\$0	\$0	\$0	(\$17,535,442)
16	Solar Production	\$0	\$0	\$0	\$0	\$0	\$0
17	Other Power Supply	\$0	\$0	\$0	\$0	\$0	(\$1,813,088)
18	Purchased Power	(\$13,987,767)	(\$5,734,852)	\$0	\$0	(\$19,722,619)	(\$332,884,166)
19	Fuel	\$0	\$0	\$0	\$0	\$0	(\$94,465,966)
20	Total Production	(\$13,987,767)	(\$5,734,852)	\$0	\$0	(\$19,722,619)	(\$486,972,044)
21	Transmission	\$0	\$0	\$0	\$0	\$0	(\$57,798,343)
22	Distribution	\$0	\$0	\$0	\$0	\$0	(\$28,586,273)
23	Customer Accounting	\$0	\$0	\$0	\$0	\$484,476	(\$5,953,962)
24	Customer Credit Cards	\$0	\$0	\$0	\$0	\$0	(\$294,188)
25	Customer Service and Information	\$0	\$0	\$0	\$0	\$4,140	(\$1,531,513)
26	Conservation Improvement Program	\$0	\$0	\$0	\$0	\$0	(\$10,714,344)
27	Sales	\$0	\$0	\$0	\$0	\$0	(\$1,856)
28	Administrative and General	\$0	\$0	\$0	\$0	\$262,860	(\$67,219,594)
29	Charitable Contributions	\$0	\$0	\$0	\$0	\$0	(\$271,905)
30	Interest on Customer Deposits	\$0	\$0	\$0	\$0	\$0	(\$1,248,000)
31	Total Operation and Maintenance Expenses	(\$13,987,767)	(\$5,734,852)	\$0	\$0	(\$18,971,143)	(\$660,592,022)
32	Depreciation Expense	\$0	\$0	\$0	\$0	\$0	(\$149,593,464)
33	Amortization Expense	\$0	\$0	\$0	\$0	\$188,355	(\$7,676,583)
34	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$0	\$0	(\$41,733,954)
35	Income Taxes	(\$3,872,060)	(\$2,137,784)	(\$134,947)	\$0	(\$6,432,435)	(\$15,615,379)
36	Deferred Income Taxes	\$0	\$0	\$0	\$0	\$7,923,156	\$51,626,958
37	Investment Tax Credit	\$0	\$0	\$0	\$0	\$0	\$510,490
38	Total Operating Expenses Before AFUDC	(\$17,859,827)	(\$7,872,636)	(\$134,947)	\$0	(\$17,292,068)	(\$823,073,955)
39							
40	Operating Income Before AFUDC	\$9,599,725	\$5,300,057	(\$134,947)	\$0	\$23,401,125	\$118,992,775
41	Allowance for Funds Used During Construction	\$0	\$0	\$0	\$0	\$0	\$2,942,167
42	Total Operating Income	\$9,599,725	\$5,300,057	(\$134,947)	\$0	\$23,401,125	\$121,934,943

**PUBLIC DOCUMENT  
NON-PUBLIC DATA EXCISED**

Minnesota Power  
Docket No. E015/GR-21-335

Compliance Schedule 10  
Interest Synchronization Adjustment  
Page 1 of 1

Line No.	Description	Calculation Note	Proposed Test Year 2022		Approved Test Year 2022	
			Total Company	Minnesota Jurisdiction	Total Company	Minnesota Jurisdiction
		(1)	(2)	(3)	(4)	(5)
1	Unadjusted Average Rate Base		\$2,751,090,016	\$2,398,492,632	\$2,751,090,016	\$2,398,492,632
2	Adjusted Average Rate Base		\$2,410,961,909	\$2,113,031,861	\$2,321,555,903	\$2,029,086,038
3	Requested Weighted Cost of Debt		0.01998	0.01998	0.02054	0.02054
4	Interest	Line 2 * Line 3	\$48,163,786	\$42,212,037	\$47,694,044	\$41,685,544
5	Interest in Unadjusted Test Year		\$54,958,525	\$47,914,687	\$54,958,525	\$47,914,687
6	Interest Deduction Adjustment	Line 5 - Line 4	\$6,794,739	\$5,702,650	\$7,264,481	\$6,229,144
7						
8	Minnesota State Income Tax Rate		9.80%	9.80%	9.80%	9.80%
9	State Tax Interest Adjustment	Line 6 * Line 8 * - 1	(\$665,884)	(\$558,860)	(\$711,919)	(\$610,456)
10						
11	Effective Federal Income Tax Rate		18.94%	18.94%	18.94%	18.94%
12	Federal Tax Interest Adjustment	Line 6 * Line 11 * - 1	(\$1,287,059)	(\$1,080,196)	(\$1,376,038)	(\$1,179,924)
13						
14	<b>Total Interest Synchronization Adjustment</b>	Line 9 + Line 12	<b>(\$1,952,944)</b>	<b>(\$1,639,056)</b>	<b>(\$2,087,957)</b>	<b>(\$1,790,380)</b>
15		Line 14				
16	Change in Interest Synchronization Adjustment	(Approved - Proposed)			(\$135,013)	(\$151,325)
17	<b>For Calculation Purposes</b>					
18	Interest in Unadjusted Test Year if Weighted Cost	Line 1 * Line 3			\$56,518,393	\$49,274,633
19	Change in Interest in Unadjusted Test Year	Line 18 - Line 5			\$1,559,868	\$1,359,945
20	State Income Tax Impact on Change	Line 19 * Line 8 * - 1			(\$152,867)	(\$133,275)
21	Federal Income Tax Impact on Change	Line 19 * Line 11 * - 1			(\$295,470)	(\$257,601)
22	Total Income Tax Impact on Change	Line 20 + Line 21			(\$448,337)	(\$390,875)



**PUBLIC DOCUMENT  
NON-PUBLIC DATA EXCISED**

Minnesota Power  
Docket No. E015/GR-21-335

Compliance Schedule 10A  
Interest Synchronization Adjustment  
without 2023 Customer Start-Up  
Page 1 of 1

Line No.	Description	Calculation Note	Proposed Test Year 2022		Approved Test Year 2022 without 2023 Customer Start-Up	
			Total Company	Minnesota Jurisdiction	Total Company	Minnesota Jurisdiction
		(1)	(2)	(3)	(4)	(5)
1	Unadjusted Average Rate Base		\$2,751,090,016	\$2,398,492,632	\$2,751,090,016	\$2,398,492,632
2	Adjusted Average Rate Base		\$2,410,961,909	\$2,113,031,861	\$2,321,649,048	\$2,045,071,848
3	Requested Weighted Cost of Debt		0.01998	0.01998	0.02054	0.02054
4	Interest	Line 2 * Line 3	\$48,163,786	\$42,212,037	\$47,695,958	\$42,013,956
5	Interest in Unadjusted Test Year		\$54,958,525	\$47,914,687	\$54,958,525	\$47,914,687
6	Interest Deduction Adjustment	Line 5 - Line 4	\$6,794,739	\$5,702,650	\$7,262,567	\$5,900,731
7						
8	Minnesota State Income Tax Rate		9.80%	9.80%	9.80%	9.80%
9	State Tax Interest Adjustment	Line 6 * Line 8 * - 1	(\$665,884)	(\$558,860)	(\$711,732)	(\$578,272)
10						
11	Effective Federal Income Tax Rate		18.94%	18.94%	18.94%	18.94%
12	Federal Tax Interest Adjustment	Line 6 * Line 11 * - 1	(\$1,287,059)	(\$1,080,196)	(\$1,375,675)	(\$1,117,717)
13						
14	<b>Total Interest Synchronization Adjustment</b>	Line 9 + Line 12	<b>(\$1,952,944)</b>	<b>(\$1,639,056)</b>	<b>(\$2,087,407)</b>	<b>(\$1,695,988)</b>
15						
16	Change in Interest Synchronization Adjustment	Line 14 (Approved - Proposed)			(\$134,463)	(\$56,933)
17	<b>For Calculation Purposes</b>					
18	Interest in Unadjusted Test Year if Weighted Cost of Debt was used	Line 1 * Line 3			\$56,518,393	\$49,274,633
19	Change in Interest in Unadjusted Test Year	Line 18 - Line 5			\$1,559,868	\$1,359,945
20	State Income Tax Impact on Change	Line 19 * Line 8 * - 1			(\$152,867)	(\$133,275)
21	Federal Income Tax Impact on Change	Line 19 * Line 11 * - 1			(\$295,470)	(\$257,601)
22	Total Income Tax Impact on Change	Line 20 + Line 21			(\$448,337)	(\$390,875)

**PUBLIC DOCUMENT  
NON-PUBLIC DATA EXCISED**

Minnesota Power  
Docket No. E015/GR-21-335

Compliance Schedule 10B  
Interest Synchronization Adjustment  
with Varied 2023 Customer Start-Up  
Page 1 of 1

Line No.	Description	Calculation Note	Proposed Test Year 2022		Approved Test Year 2022 with varied 2023 Customer Start-Up	
			Total Company	Minnesota Jurisdiction	Total Company	Minnesota Jurisdiction
		(1)	(2)	(3)	(4)	(5)
1	Unadjusted Average Rate Base		\$2,751,090,016	\$2,398,492,632	\$2,751,090,016	\$2,398,492,632
2	Adjusted Average Rate Base		\$2,410,961,909	\$2,113,031,861	\$2,321,567,133	\$2,033,642,386
3	Requested Weighted Cost of Debt		0.01998	0.01998	0.02054	0.02054
4	Interest	Line 2 * Line 3	\$48,163,786	\$42,212,037	\$47,694,275	\$41,779,149
5	Interest in Unadjusted Test Year		\$54,958,525	\$47,914,687	\$54,958,525	\$47,914,687
6	Interest Deduction Adjustment	Line 5 - Line 4	\$6,794,739	\$5,702,650	\$7,264,250	\$6,135,538
7						
8	Minnesota State Income Tax Rate		9.80%	9.80%	9.80%	9.80%
9	State Tax Interest Adjustment	Line 6 * Line 8 * - 1	(\$665,884)	(\$558,860)	(\$711,897)	(\$601,283)
10						
11	Effective Federal Income Tax Rate		18.94%	18.94%	18.94%	18.94%
12	Federal Tax Interest Adjustment	Line 6 * Line 11 * - 1	(\$1,287,059)	(\$1,080,196)	(\$1,375,994)	(\$1,162,194)
13						
14	<b>Total Interest Synchronization Adjustment</b>	Line 9 + Line 12	<b>(\$1,952,944)</b>	<b>(\$1,639,056)</b>	<b>(\$2,087,891)</b>	<b>(\$1,763,476)</b>
15						
16	Change in Interest Synchronization Adjustment	Line 14 (Approved - Proposed)			(\$134,947)	(\$124,421)
17	<b>For Calculation Purposes</b>					
18	Interest in Unadjusted Test Year if Weighted Cost of Debt was used	Line 1 * Line 3			\$56,518,393	\$49,274,633
19	Change in Interest in Unadjusted Test Year	Line 18 - Line 5			\$1,559,868	\$1,359,945
20	State Income Tax Impact on Change	Line 19 * Line 8 * - 1			(\$152,867)	(\$133,275)
21	Federal Income Tax Impact on Change	Line 19 * Line 11 * - 1			(\$295,470)	(\$257,601)
22	Total Income Tax Impact on Change	Line 20 + Line 21			(\$448,337)	(\$390,875)

**Direct Schedule E-1 Index**

The following 8 pages make up Direct Schedule E-1. The first page is a summary sheet for Total Revenue. After that, each Rate Class has a summary tab for total revenue excluding adjustments for riders that will remain outside of base rates and a summary tab for total revenue (including rider adjustments).

<b>Description</b>	<b>Tab Name</b>	<b>Page</b>
General Summary	General Summay	2
Residential Summary	R Summary	3
General Service Summary	G Summary	4
Dual Fuel Summary	DF Summary	5
Large Light & Power Summary	LLP Summary	6
Lighting Summary	L Summary	7
Large Power Summary	LP Summary	8

Customer Classes	Customers	MWh	Operating Revenues		Increase		
			Present	General	\$	%	
1 Residential	114,153	946,536	\$ 111,948,172	\$ 122,458,482	\$ 10,510,310	9.39%	
2 General Service	21,248	658,315	\$ 76,999,163	\$ 84,228,228	\$ 7,229,065	9.39%	
3 Large Light & Power	442	1,217,232	\$ 107,584,315	\$ 117,684,765	\$ 10,100,450	9.39%	
4 Large Power	8	5,005,380	\$ 347,699,036	\$ 380,342,877	\$ 32,643,841	9.39%	
5 Lighting	5,206	14,010	\$ 3,807,678	\$ 4,165,161	\$ 357,483	9.39%	
6 Subtotal by Customer Class	141,057	7,841,473	\$ 648,038,365	\$ 708,879,514	\$ 60,841,149	9.39%	
<b>Dual Fuel (Interruptible)</b>							
7 Dual Fuel - Residential	7,320	88,991	\$ 8,260,534	\$ 8,223,267	\$ (37,267)	-0.45%	
8 Dual Fuel - Commercial/Industrial	510	22,380	\$ 1,984,546	\$ 1,995,875	\$ 11,330	0.57%	
9 Subtotal Dual Fuel	7,830	111,371	\$ 10,245,079	\$ 10,219,142	\$ (25,938)	-0.25%	
<b>10 Total Sales of Electricity</b>	<b>148,887</b>	<b>7,952,844</b>	<b>\$ 658,283,444</b>	<b>\$ 719,098,655</b>	<b>\$ 60,815,211</b>	<b>9.24%</b>	
11 Large Power (Other)		684,648	\$ 24,645,307	\$ 22,619,357	\$ (2,025,950)	-8.22%	
<b>12 Total Sales of Electricity (incl. LP - Other Energy)</b>	<b>148,887</b>	<b>8,637,492</b>	<b>682,928,751</b>	<b>741,718,013</b>	<b>58,789,261</b>	<b>8.61%</b>	
<b>Adjustments for Riders</b>							
Retail SEA			\$ (210,118)	\$ (210,118)	\$ -	0.00%	
Conservation Program Adjustment			\$ 5,778,973	\$ 5,778,973	\$ -	0.00%	
CCRC			\$ (772,715)	\$ (926,817)	\$ (154,102)	19.94%	
Transmission Adjustment			\$ 28,273,367	\$ 28,273,367	\$ -	0.00%	
Renewable Adjustment			\$ 202,080	\$ 202,080	\$ -	0.00%	
SRRR			\$ 4,933,436	\$ 4,933,436	\$ -	0.00%	
SRRR Exempt			\$ 248,061	\$ 248,061	\$ -	0.00%	
Community Solar Garden - Customer Charge			\$ 124,397	\$ 124,397	\$ -	0.00%	
Community Solar Garden - Energy Charge			\$ 7,306	\$ 7,306	\$ -	0.00%	
CARE Surcharge			\$ 1,909,690	\$ 1,909,690	\$ -	0.00%	
<b>Subtotal Revenue Adjustments</b>			<b>\$ 40,494,478</b>	<b>\$ 40,340,377</b>	<b>\$ (154,102)</b>	<b>-0.38%</b>	
<b>Total E-Schedule Revenue</b>			<b>\$ 723,423,229</b>	<b>\$ 782,058,389</b>	<b>\$ 58,635,160</b>	<b>8.11%</b>	

<b>Summary, without riders</b>			<b>Operating Revenues</b>		<b>Increase</b>	
<b>Residential</b>	<b>Customers</b>	<b>MWh</b>	<b>Present</b>	<b>General</b>	<b>\$</b>	<b>%</b>
20/22 - Residential Standard	110,681	931,554	\$109,921,654	\$120,241,484	\$10,319,830	9.39%
23 - Seasonal Residential	3,139	10,682	\$1,657,785	\$1,877,641	\$219,856	13.26%
24 - Controlled Access Residential	318	4,263	\$365,545	\$335,870	-\$29,675	-8.12%
28 - Residential Electric Vehicle	15	37	\$3,188	\$3,487	\$299	9.39%
<b>Total</b>	<b>114,153</b>	<b>946,536</b>	<b>\$111,948,172</b>	<b>\$122,458,482</b>	<b>\$10,510,310</b>	<b>9.39%</b>

<b>Summary, with riders</b>			<b>Operating Revenues</b>		<b>Increase</b>	
<b>Residential</b>	<b>Customers</b>	<b>MWh</b>	<b>Present</b>	<b>General</b>	<b>\$</b>	<b>%</b>
20/22 - Residential Standard	110,681	931,554	\$119,463,706	\$129,783,536	\$10,319,830	8.64%
23 - Seasonal Residential	3,139	10,682	\$1,789,193	\$2,009,049	\$219,856	12.29%
24 - Controlled Access Residential	318	4,263	\$402,671	\$372,995	-\$29,675	-7.37%
28 - Residential Electric Vehicle	15	37	\$3,510	\$3,810	\$299	8.53%
<b>Total Revenue</b>	<b>114,153</b>	<b>946,536</b>	<b>\$121,659,081</b>	<b>\$132,169,391</b>	<b>\$10,510,310</b>	<b>8.64%</b>

Summary, without riders	Customers	MWh	Operating Revenues		Increase	
			Present	General	\$	%
<b>General Service</b>						
25 - General Service	21,176	655,945	\$76,725,891	\$83,951,569	\$7,225,678	9.42%
27 - Controlled Access Commercial	59	768	\$69,350	\$61,947	-\$7,403	-10.67%
29 - Commercial Electric Vehicle	13	1,602	\$203,922	\$214,712	\$10,790	5.29%
<b>Total</b>	<b>21,248</b>	<b>658,315</b>	<b>\$76,999,163</b>	<b>\$84,228,228</b>	<b>\$7,229,065</b>	<b>9.39%</b>

Summary, with riders	Customers	MWh	Operating Revenues		Increase	
			Present	General	\$	%
<b>General Service</b>						
25 - General Service	21,176	655,945	\$82,769,769	\$89,994,657	\$7,224,888	8.73%
27 - Controlled Access Commercial	59	768	\$75,938	\$68,536	-\$7,403	-9.75%
29 - Commercial Electric Vehicle	13	1,602	\$217,927	\$228,716	\$10,790	4.95%
<b>Total</b>	<b>21,248</b>	<b>658,315</b>	<b>\$83,063,634</b>	<b>\$90,291,909</b>	<b>\$7,228,275</b>	<b>8.70%</b>

Summary, without riders	Customers	MWh	Operating Revenues		Increase	
			Present	General	\$	%
Dual Fuel						
21 - Dual Fuel Residential	7,320	88,991	\$8,260,534	\$8,223,267	-\$37,267	-0.45%
26 - Dual Fuel Commercial/Industrial	510	22,380	\$1,984,546	\$1,995,875	\$11,330	0.57%
<b>Total</b>	<b>7,831</b>	<b>111,371</b>	<b>\$10,245,079</b>	<b>\$10,219,142</b>	<b>-\$25,938</b>	<b>-0.25%</b>

Summary, with riders	Customers	MWh	Operating Revenues		Increase	
			Present	General	\$	%
Dual Fuel						
21 - Dual Fuel Residential	7,320	88,991	\$9,038,552	\$9,001,284	-\$37,267	-0.41%
26 - Dual Fuel Commercial/Industrial	510	22,380	\$2,176,755	\$2,188,085	\$11,330	0.52%
<b>Total</b>	<b>7,831</b>	<b>111,371</b>	<b>\$11,215,307</b>	<b>\$11,189,369</b>	<b>-\$25,938</b>	<b>-0.23%</b>

Summary, without riders	Customers	MWh	Operating Revenues		Increase	
			Present	General	\$	%
<b>Large Light &amp; Power</b>						
75 - Large Light & Power	402	1,177,865	\$103,485,715	\$113,055,743	\$9,570,028	9.25%
75S - Large Light & Power Schools	40	39,367	\$4,098,600	\$4,629,023	\$530,422	12.94%
<b>Total</b>	<b>442</b>	<b>1,217,232</b>	<b>\$107,584,315</b>	<b>\$117,684,765</b>	<b>\$10,100,450</b>	<b>9.39%</b>

Summary, with riders	Customers	MWh	Operating Revenues		Increase	
			Present	General	\$	%
<b>Large Light &amp; Power</b>						
75 - Large Light & Power	402	1,177,865	\$111,987,924	\$121,325,055	\$9,337,132	8.34%
75S - Large Light & Power Schools	40	39,367	\$4,454,327	\$4,984,750	\$530,422	11.91%
<b>Total</b>	<b>442</b>	<b>1,217,232</b>	<b>\$116,442,251</b>	<b>\$126,309,805</b>	<b>\$9,867,554</b>	<b>8.47%</b>



Summary, without riders Lighting	Customers	MWh	Operating Revenues		Increase	
			Present	General	\$	%
76 - Outdoor and Area Lighting	86	137	\$23,026	\$25,113	\$2,087	9.06%
77 - Outdoor and Area Lighting	4,544	4,492	\$1,112,626	\$1,216,284	\$103,658	9.32%
80/84 - Street and Highway Lighting	194	4,511	\$401,258	\$434,785	\$33,527	8.36%
83 - Street and Highway Lighting	382	4,869	\$2,270,767	\$2,488,978	\$218,211	9.61%
Total Base Revenue	5,206	14,010	\$3,807,678	\$4,165,161	\$357,483	9.39%

Summary, with riders Lighting	Customers	MWh	Operating Revenues		Increase	
			Present	General	\$	%
76 - Outdoor and Area Lighting	86	137	\$24,248	\$26,335	\$2,087	8.61%
77 - Outdoor and Area Lighting	4,544	4,492	\$1,152,696	\$1,256,354	\$103,658	8.99%
80/84 - Street and Highway Lighting	194	4,511	\$441,537	\$475,065	\$33,527	7.59%
83 - Street and Highway Lighting	382	4,869	\$2,314,200	\$2,532,411	\$218,211	9.43%
Total Base Revenue	5,206	14,010	\$3,932,681	\$4,290,164	\$357,483	9.09%

Summary, without riders	Customers	MWh	Operating Revenues		Increase	
			Present	General	\$	%
Large Power						
74 - Large Power	8	5,005,380	\$347,699,036	\$380,342,877	\$32,643,841	9.39%
<b>Total</b>	<b>8</b>	<b>5,005,380</b>	<b>\$347,699,036</b>	<b>\$380,342,877</b>	<b>\$32,643,841</b>	<b>9.39%</b>

Summary, with LP Other and riders	Customers	MWh	Operating Revenues		Increase	
			Present	General	\$	%
Large Power						
74 - Large Power	8	5,005,380	\$386,711,423	\$417,329,315	\$30,617,891	7.92%
<b>Total</b>	<b>8</b>	<b>5,005,380</b>	<b>\$386,711,423</b>	<b>\$417,329,315</b>	<b>\$30,617,891</b>	<b>7.92%</b>

**Direct Schedule E-2 Index**

The following 80 pages make up Direct Schedule E-2. Each tab has the detailed rate sheets for each rate within that each customer class as well as the monthly revenue detail. For the Large Power class, each customer has its own detailed rate sheet. Following these tabs are the Present and General Rates and budgeted sales used for the revenue calculations.

<b>Description</b>	<b>Tab Name</b>	<b>Page</b>
Rate Schedule 20/22	R 20,22	2 - 3
Rate Schedule 23	R 23	4 - 5
Rate Schedule 24	R 24	6 - 7
Rate Schedule 28	R 28	8 - 9
Rate Schedule 25	R 25	10 - 11
Rate Schedule 27	R 27	12 - 13
Rate Schedule 29	R 29	14 - 15
Rate Schedule 21	R 21	16 - 17
Rate Schedule 26	R 26	18 - 19
Rate Schedule 75	LLP 75	20 - 21
Rate Schedule 75S	LLP 75S	22 - 23
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MN Pipeline	MN Pipeline	26 - 27
Enbridge	Enbridge	28 - 29
ME Global	ME Global	30 - 31
Northern Foundry	Northern Foundry	32 - 33
USG	USG	34 - 35
Rate Schedule 76	R 76	36 - 37
Rate Schedule 77	R 77	38 - 39
Rate Schedule 80/84	R 80,84	40 - 41
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Rate Schedules 20/22  
Residential Standard

Type of Charge	Units	Annual Billing Units		Unit Charge		Annual Revenues		Increase		
		Present	General	Present	General	Present	General	\$	%	
Customer Charge	# of Bills	1,328,173	1,328,173	\$ 8.00	\$ 9.00	\$ 10,625,384	\$ 11,953,557	\$ 1,328,173	12.50%	
Additional Multi-Unit Service Charge	# of Bills	4,332	4,332	\$ 8.00	\$ 9.00	\$ 34,656	\$ 38,988			
Flat Rate Energy	kWh	931,554,000	931,554,000	\$ 0.09693	\$ 0.09403	\$ 90,295,529	\$ 87,594,023			
Flat Rate Energy - Discount	kWh	429,512,069	105,824,534	\$ (0.03622)	\$ (0.03761)	\$ (15,556,927)	\$ (3,980,061)			
Total Base Revenue						\$ 85,398,642	\$ 95,606,507	\$ 10,207,865	11.95%	
Fuel Adjustment	kWh	931,554,000	931,554,000	\$ 0.02632	\$ 0.02645	\$ 24,523,012	\$ 24,634,977	\$ 111,965		
Subtotal Revenue						\$ 109,921,654	\$ 120,241,484	\$ 10,319,830	9.39%	
<b>Adjustments for Riders Included in Base Rates</b>										
Excess ADIT Credit	%			0.0000%	0.0000%	\$ -	\$ -			
Subtotal Revenue						\$ 109,921,654	\$ 120,241,484	\$ 10,319,830	9.39%	
<b>Adjustments for Remaining Riders</b>										
Retail SEA	kWh	931,554,000	931,554,000	\$ (0.00007)	\$ (0.00007)	\$ (64,132)	\$ (64,132)	\$ -		
Conservation Program Adjustment	kWh	931,554,000	931,554,000	\$ 0.00213	\$ 0.00213	\$ 1,983,941	\$ 1,983,941	\$ -		
Transmission Adjustment	kWh	931,554,000	931,554,000	\$ 0.00318	\$ 0.00318	\$ 2,962,342	\$ 2,962,342	\$ -		
Renewable Adjustment	kWh	931,554,000	931,554,000	\$ 0.00178	\$ 0.00178	\$ 1,658,166	\$ 1,658,166	\$ -		
SRRR - Residential	kWh	931,554,000	931,554,000	\$ 0.00166	\$ 0.00166	\$ 1,546,380	\$ 1,546,380	\$ -		
Community Solar Garden - Customer Charge	# of Bills	5,712	5,712			\$ 80,031	\$ 80,031	\$ -		
Community Solar Garden - Energy Charge	kWh	65,529	65,529	\$ 0.1115	\$ 0.1115	\$ 7,306	\$ 7,306	\$ -		
CARE Surcharge	# of Bills	1,328,173	1,328,173	\$ 1.03	\$ 1.03	\$ 1,368,018	\$ 1,368,018	\$ -		
Total Revenue						\$ 119,463,706	\$ 129,783,536	\$ 10,319,830	8.64%	

**PUBLIC DOCUMENT**  
**NON-PUBLIC DATA EXCISED**

**Rate Schedules 20/22**  
**Residential Standard**

Present Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Customer Charge	\$ 885,464	\$ 884,848	\$ 884,952	\$ 885,112	\$ 885,008	\$ 885,248	\$ 885,272	\$ 885,416	\$ 885,704	\$ 885,808	\$ 886,240	\$ 886,312	\$ 10,625,384
Additional Multi-Unit Service Charge	\$ 2,888	\$ 2,888	\$ 2,888	\$ 2,888	\$ 2,888	\$ 2,888	\$ 2,888	\$ 2,888	\$ 2,888	\$ 2,888	\$ 2,888	\$ 2,888	\$ 34,656
Flat Rate Energy	\$ 9,517,363	\$ 7,983,543	\$ 7,834,561	\$ 6,999,606	\$ 6,649,689	\$ 6,294,440	\$ 7,770,393	\$ 7,309,685	\$ 6,827,361	\$ 6,616,442	\$ 7,292,044	\$ 9,200,402	\$ 90,295,529
Flat Rate Energy - Discount	\$ (1,639,737)	\$ (1,375,477)	\$ (1,349,809)	\$ (1,205,955)	\$ (1,145,668)	\$ (1,084,463)	\$ (1,338,753)	\$ (1,259,378)	\$ (1,176,279)	\$ (1,139,940)	\$ (1,256,339)	\$ (1,585,128)	\$ (15,556,927)
Total Base Revenue	\$ 8,765,978	\$ 7,495,802	\$ 7,372,592	\$ 6,681,651	\$ 6,391,917	\$ 6,098,113	\$ 7,319,800	\$ 6,938,611	\$ 6,539,674	\$ 6,365,198	\$ 6,924,833	\$ 8,504,474	\$ 85,398,642
Fuel Adjustment	\$ 2,590,199	\$ 2,302,074	\$ 2,134,641	\$ 1,815,435	\$ 1,703,412	\$ 1,688,388	\$ 2,387,314	\$ 2,087,404	\$ 1,805,979	\$ 1,769,982	\$ 1,834,860	\$ 2,403,324	\$ 24,523,012
Subtotal Revenue	\$ 11,356,177	\$ 9,797,876	\$ 9,507,233	\$ 8,497,086	\$ 8,095,329	\$ 7,786,501	\$ 9,707,114	\$ 9,026,015	\$ 8,345,653	\$ 8,135,179	\$ 8,759,693	\$ 10,907,797	\$ 109,921,654

**Adjustments for Riders Included in Base Rates**

Excess ADIT Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Revenue	\$ 11,356,177	\$ 9,797,876	\$ 9,507,233	\$ 8,497,086	\$ 8,095,329	\$ 7,786,501	\$ 9,707,114	\$ 9,026,015	\$ 8,345,653	\$ 8,135,179	\$ 8,759,693	\$ 10,907,797	\$ 109,921,654

**Adjustments for Remaining Riders**

Retail SEA	\$ (10,801)	\$ (5,765)	\$ (5,658)	\$ (6,499)	\$ (6,860)	\$ (8,442)	\$ (12,025)	\$ (12,820)	\$ (13,383)	\$ (12,969)	\$ 4,514	\$ 26,577	\$ (64,132)
Conservation Program Adjustment	\$ 197,849	\$ 165,963	\$ 162,866	\$ 145,509	\$ 138,235	\$ 130,850	\$ 161,532	\$ 151,955	\$ 166,299	\$ 161,162	\$ 177,618	\$ 224,101	\$ 1,983,941
Transmission Adjustment	\$ 312,238	\$ 261,918	\$ 257,030	\$ 229,637	\$ 218,158	\$ 206,503	\$ 254,925	\$ 239,810	\$ 223,986	\$ 217,067	\$ 239,231	\$ 301,839	\$ 2,962,342
Renewable Adjustment	\$ 174,775	\$ 146,608	\$ 143,872	\$ 128,539	\$ 122,113	\$ 115,590	\$ 142,694	\$ 134,233	\$ 125,376	\$ 121,503	\$ 133,909	\$ 168,954	\$ 1,658,166
SRRR - Residential	\$ 162,992	\$ 136,724	\$ 134,173	\$ 119,874	\$ 113,881	\$ 107,797	\$ 133,074	\$ 125,184	\$ 116,924	\$ 113,312	\$ 124,882	\$ 157,564	\$ 1,546,380
Community Solar Garden - Customer Charge	\$ 6,669	\$ 6,669	\$ 6,669	\$ 6,669	\$ 6,669	\$ 6,669	\$ 6,669	\$ 6,669	\$ 6,669	\$ 6,669	\$ 6,669	\$ 6,669	\$ 80,031
Community Solar Garden - Energy Charge	\$ 281	\$ 407	\$ 669	\$ 745	\$ 841	\$ 889	\$ 1,003	\$ 876	\$ 672	\$ 443	\$ 291	\$ 189	\$ 7,306
CARE Surcharge	\$ 114,003	\$ 113,924	\$ 113,938	\$ 113,958	\$ 113,945	\$ 113,976	\$ 113,979	\$ 113,997	\$ 114,034	\$ 114,048	\$ 114,103	\$ 114,113	\$ 1,368,018
Total Revenue	\$ 12,314,184	\$ 10,624,324	\$ 10,320,793	\$ 9,235,518	\$ 8,802,311	\$ 8,460,333	\$ 10,508,965	\$ 9,785,920	\$ 9,086,232	\$ 8,856,413	\$ 9,560,910	\$ 11,907,804	\$ 119,463,706

**General Rates**

General Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Customer Charge	\$ 996,147	\$ 995,454	\$ 995,571	\$ 995,751	\$ 995,634	\$ 995,904	\$ 995,931	\$ 996,093	\$ 996,417	\$ 996,534	\$ 997,020	\$ 997,101	\$ 11,953,557
Additional Multi-Unit Service Charge	\$ 3,249	\$ 3,249	\$ 3,249	\$ 3,249	\$ 3,249	\$ 3,249	\$ 3,249	\$ 3,249	\$ 3,249	\$ 3,249	\$ 3,249	\$ 3,249	\$ 38,988
Flat Rate Energy	\$ 9,232,618	\$ 7,744,687	\$ 7,600,163	\$ 6,790,188	\$ 6,450,740	\$ 6,106,120	\$ 7,537,915	\$ 7,090,990	\$ 6,623,097	\$ 6,418,488	\$ 7,073,877	\$ 8,925,140	\$ 87,594,023
Flat Rate Energy - Discount	\$ (419,508)	\$ (351,900)	\$ (345,333)	\$ (308,530)	\$ (293,106)	\$ (277,447)	\$ (342,505)	\$ (322,197)	\$ (300,938)	\$ (291,641)	\$ (321,420)	\$ (405,537)	\$ (3,980,061)
Total Base Revenue	\$ 9,812,506	\$ 8,391,490	\$ 8,253,650	\$ 7,480,659	\$ 7,156,517	\$ 6,827,826	\$ 8,194,590	\$ 7,768,135	\$ 7,321,826	\$ 7,126,630	\$ 7,752,726	\$ 9,519,953	\$ 95,606,507
Fuel Adjustment	\$ 2,601,982	\$ 2,311,957	\$ 2,144,340	\$ 1,823,378	\$ 1,711,645	\$ 1,696,181	\$ 2,398,537	\$ 2,097,208	\$ 1,813,727	\$ 1,778,173	\$ 1,843,135	\$ 2,414,714	\$ 24,634,977
Subtotal Revenue	\$ 12,414,488	\$ 10,703,448	\$ 10,397,990	\$ 9,304,037	\$ 8,868,162	\$ 8,524,006	\$ 10,593,127	\$ 9,865,343	\$ 9,135,553	\$ 8,904,803	\$ 9,595,861	\$ 11,934,667	\$ 120,241,484

**Adjustments for Riders Included in Base Rates**

Excess ADIT Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Revenue	\$ 12,414,488	\$ 10,703,448	\$ 10,397,990	\$ 9,304,037	\$ 8,868,162	\$ 8,524,006	\$ 10,593,127	\$ 9,865,343	\$ 9,135,553	\$ 8,904,803	\$ 9,595,861	\$ 11,934,667	\$ 120,241,484

**Adjustments for Remaining Riders**

Retail SEA	\$ (10,801)	\$ (5,765)	\$ (5,658)	\$ (6,499)	\$ (6,860)	\$ (8,442)	\$ (12,025)	\$ (12,820)	\$ (13,383)	\$ (12,969)	\$ 4,514	\$ 26,577	\$ (64,132)
Conservation Program Adjustment	\$ 197,849	\$ 165,963	\$ 162,866	\$ 145,509	\$ 138,235	\$ 130,850	\$ 161,532	\$ 151,955	\$ 166,299	\$ 161,162	\$ 177,618	\$ 224,101	\$ 1,983,941
Transmission Adjustment	\$ 312,238	\$ 261,918	\$ 257,030	\$ 229,637	\$ 218,158	\$ 206,503	\$ 254,925	\$ 239,810	\$ 223,986	\$ 217,067	\$ 239,231	\$ 301,839	\$ 2,962,342
Renewable Adjustment	\$ 174,775	\$ 146,608	\$ 143,872	\$ 128,539	\$ 122,113	\$ 115,590	\$ 142,694	\$ 134,233	\$ 125,376	\$ 121,503	\$ 133,909	\$ 168,954	\$ 1,658,166
SRRR - Residential	\$ 162,992	\$ 136,724	\$ 134,173	\$ 119,874	\$ 113,881	\$ 107,797	\$ 133,074	\$ 125,184	\$ 116,924	\$ 113,312	\$ 124,882	\$ 157,564	\$ 1,546,380
Community Solar Garden - Customer Charge	\$ 6,669	\$ 6,669	\$ 6,669	\$ 6,669	\$ 6,669	\$ 6,669	\$ 6,669	\$ 6,669	\$ 6,669	\$ 6,669	\$ 6,669	\$ 6,669	\$ 80,031
Community Solar Garden - Energy Charge	\$ 281	\$ 407	\$ 669	\$ 745	\$ 841	\$ 889	\$ 1,003	\$ 876	\$ 672	\$ 443	\$ 291	\$ 189	\$ 7,306
CARE Surcharge	\$ 114,003	\$ 113,924	\$ 113,938	\$ 113,958	\$ 113,945	\$ 113,976	\$ 113,979	\$ 113,997	\$ 114,034	\$ 114,048	\$ 114,103	\$ 114,113	\$ 1,368,018
Total Revenue	\$ 13,372,494	\$ 11,529,896	\$ 11,211,549	\$ 10,042,469	\$ 9,575,144	\$ 9,197,838	\$ 11,394,978	\$ 10,625,248	\$ 9,876,131	\$ 9,626,037	\$ 10,397,079	\$ 12,934,673	\$ 129,783,536

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Rate Schedule 23  
Seasonal Residential

Type of Charge	Units	Annual Billing Units		Unit Charge		Annual Revenues		Increase	
		Present	General	Present	General	Present	General	\$	%
Customer Charge	# of Bills	37,666	37,666	\$ 10.00	\$ 15.00	\$ 376,660	\$ 564,990	\$ 188,330	50.00%
Energy	kWh	10,682,000	10,682,000	\$ 0.09341	\$ 0.09624	\$ 997,806	\$ 1,028,036	\$ 30,230	3.03%
Total Base Revenue						\$ 1,374,466	\$ 1,593,026	\$ 218,560	15.90%
Fuel Adjustment	kWh	10,682,000	10,682,000	\$ 0.02652	\$ 0.02664	\$ 283,319	\$ 284,615	\$ 1,296	
Subtotal Revenue						\$ 1,657,785	\$ 1,877,641	\$ 219,856	13.26%
<b>Adjustments for Riders Included in Base Rates</b>									
Excess ADIT Credit	%			0.0000%	0.0000%	\$ -	\$ -	\$ -	
Subtotal Revenue						\$ 1,657,785	\$ 1,877,641	\$ 219,856	13.26%
<b>Adjustments for Remaining Riders</b>									
Retail SEA	kWh	10,682,000	10,682,000	\$ (0.0000851)	\$ (0.0000851)	\$ (909)	\$ (909)	\$ -	
Conservation Program Adjustment	kWh	10,682,000	10,682,000	\$ 0.0021350	\$ 0.0021350	\$ 22,807	\$ 22,807	\$ -	
Transmission Adjustment	kWh	10,682,000	10,682,000	\$ 0.0031800	\$ 0.0031800	\$ 33,969	\$ 33,969	\$ -	
Renewable Adjustment	kWh	10,682,000	10,682,000	\$ 0.0017800	\$ 0.0017800	\$ 19,014	\$ 19,014	\$ -	
SRRR - Residential	kWh	10,682,000	10,682,000	\$ 0.0016600	\$ 0.0016600	\$ 17,732	\$ 17,732	\$ -	
CARE Surcharge	# of Bills	37,666	37,666	\$ 1.03	\$ 1.03	\$ 38,796	\$ 38,796	\$ -	
Total Revenue						\$ 1,789,193	\$ 2,009,049	\$ 219,856	12.29%

Rate Schedule 23  
Seasonal Residential

Present Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Customer Charge	\$ 30,680	\$ 31,490	\$ 31,490	\$ 31,490	\$ 31,490	\$ 31,380	\$ 31,620	\$ 31,620	\$ 31,400	\$ 31,520	\$ 31,180	\$ 31,300	\$ 376,660
Energy	\$ 79,212	\$ 69,684	\$ 66,788	\$ 54,738	\$ 55,859	\$ 85,750	\$ 125,730	\$ 113,867	\$ 100,976	\$ 82,855	\$ 78,558	\$ 83,789	\$ 997,806
Total Base Revenue	\$ 109,892	\$ 101,174	\$ 98,278	\$ 86,228	\$ 87,349	\$ 117,130	\$ 157,350	\$ 145,487	\$ 132,376	\$ 114,375	\$ 109,738	\$ 115,089	\$ 1,374,466
Fuel Adjustment	\$ 22,370	\$ 20,851	\$ 18,883	\$ 14,732	\$ 14,848	\$ 23,868	\$ 40,084	\$ 33,742	\$ 27,717	\$ 23,000	\$ 20,512	\$ 22,712	\$ 283,319
Subtotal Revenue	\$ 132,262	\$ 122,025	\$ 117,161	\$ 100,960	\$ 102,198	\$ 140,998	\$ 197,434	\$ 179,229	\$ 160,093	\$ 137,375	\$ 130,250	\$ 137,801	\$ 1,657,785

Adjustments for Riders Included in Base Rates

Excess ADIT Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Revenue	\$ 132,262	\$ 122,025	\$ 117,161	\$ 100,960	\$ 102,198	\$ 140,998	\$ 197,434	\$ 179,229	\$ 160,093	\$ 137,375	\$ 130,250	\$ 137,801	\$ 1,657,785

Adjustments for Remaining Riders

Retail SEA	\$ (93)	\$ (52)	\$ (50)	\$ (53)	\$ (60)	\$ (119)	\$ (202)	\$ (207)	\$ (205)	\$ (169)	\$ 50	\$ 251	\$ (909)
Conservation Program Adjustment	\$ 1,709	\$ 1,503	\$ 1,441	\$ 1,181	\$ 1,205	\$ 1,850	\$ 2,712	\$ 2,456	\$ 2,552	\$ 2,094	\$ 1,986	\$ 2,118	\$ 22,807
Transmission Adjustment	\$ 2,697	\$ 2,372	\$ 2,274	\$ 1,863	\$ 1,902	\$ 2,919	\$ 4,280	\$ 3,876	\$ 3,438	\$ 2,821	\$ 2,674	\$ 2,852	\$ 33,969
Renewable Adjustment	\$ 1,509	\$ 1,328	\$ 1,273	\$ 1,043	\$ 1,064	\$ 1,634	\$ 2,396	\$ 2,170	\$ 1,924	\$ 1,579	\$ 1,497	\$ 1,597	\$ 19,014
SRRR - Residential	\$ 1,408	\$ 1,238	\$ 1,187	\$ 973	\$ 993	\$ 1,524	\$ 2,234	\$ 2,024	\$ 1,794	\$ 1,472	\$ 1,396	\$ 1,489	\$ 17,732
CARE Surcharge	\$ 3,160	\$ 3,243	\$ 3,243	\$ 3,243	\$ 3,243	\$ 3,232	\$ 3,257	\$ 3,257	\$ 3,234	\$ 3,247	\$ 3,212	\$ 3,224	\$ 38,796

Total Revenue	\$ 142,651	\$ 131,658	\$ 126,529	\$ 109,211	\$ 110,545	\$ 152,038	\$ 212,111	\$ 192,804	\$ 172,830	\$ 148,419	\$ 141,065	\$ 149,332	\$ 1,789,193
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General Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Customer Charge	\$ 46,020	\$ 47,235	\$ 47,235	\$ 47,235	\$ 47,235	\$ 47,070	\$ 47,430	\$ 47,430	\$ 47,100	\$ 47,280	\$ 46,770	\$ 46,950	\$ 564,990
Energy	\$ 81,612	\$ 71,795	\$ 68,812	\$ 56,397	\$ 57,552	\$ 88,348	\$ 129,539	\$ 117,317	\$ 104,035	\$ 85,365	\$ 80,938	\$ 86,327	\$ 1,028,036
Total Base Revenue	\$ 127,632	\$ 119,030	\$ 116,047	\$ 103,632	\$ 104,787	\$ 135,418	\$ 176,969	\$ 164,747	\$ 151,135	\$ 132,645	\$ 127,708	\$ 133,277	\$ 1,593,026
Fuel Adjustment	\$ 22,472	\$ 20,940	\$ 18,969	\$ 14,797	\$ 14,920	\$ 23,978	\$ 40,272	\$ 33,900	\$ 27,836	\$ 23,106	\$ 20,605	\$ 22,820	\$ 284,615
Subtotal Revenue	\$ 150,104	\$ 139,970	\$ 135,016	\$ 118,428	\$ 119,707	\$ 159,396	\$ 217,241	\$ 198,647	\$ 178,971	\$ 155,751	\$ 148,312	\$ 156,097	\$ 1,877,641

Adjustments for Riders Included in Base Rates

Excess ADIT Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Revenue	\$ 150,104	\$ 139,970	\$ 135,016	\$ 118,428	\$ 119,707	\$ 159,396	\$ 217,241	\$ 198,647	\$ 178,971	\$ 155,751	\$ 148,312	\$ 156,097	\$ 1,877,641

Adjustments for Remaining Riders

Retail SEA	\$ (93)	\$ (52)	\$ (50)	\$ (53)	\$ (60)	\$ (119)	\$ (202)	\$ (207)	\$ (205)	\$ (169)	\$ 50	\$ 251	\$ (909)
Conservation Program Adjustment	\$ 1,709	\$ 1,503	\$ 1,441	\$ 1,181	\$ 1,205	\$ 1,850	\$ 2,712	\$ 2,456	\$ 2,552	\$ 2,094	\$ 1,986	\$ 2,118	\$ 22,807
Transmission Adjustment	\$ 2,697	\$ 2,372	\$ 2,274	\$ 1,863	\$ 1,902	\$ 2,919	\$ 4,280	\$ 3,876	\$ 3,438	\$ 2,821	\$ 2,674	\$ 2,852	\$ 33,969
Renewable Adjustment	\$ 1,509	\$ 1,328	\$ 1,273	\$ 1,043	\$ 1,064	\$ 1,634	\$ 2,396	\$ 2,170	\$ 1,924	\$ 1,579	\$ 1,497	\$ 1,597	\$ 19,014
SRRR - Residential	\$ 1,408	\$ 1,238	\$ 1,187	\$ 973	\$ 993	\$ 1,524	\$ 2,234	\$ 2,024	\$ 1,794	\$ 1,472	\$ 1,396	\$ 1,489	\$ 17,732
CARE Surcharge	\$ 3,160	\$ 3,243	\$ 3,243	\$ 3,243	\$ 3,243	\$ 3,232	\$ 3,257	\$ 3,257	\$ 3,234	\$ 3,247	\$ 3,212	\$ 3,224	\$ 38,796

Total Revenue	\$ 160,493	\$ 149,603	\$ 144,383	\$ 126,679	\$ 128,054	\$ 170,436	\$ 231,919	\$ 212,223	\$ 191,708	\$ 166,795	\$ 159,127	\$ 167,628	\$ 2,009,049
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NON-PUBLIC DATA EXCISED

Rate Schedule 24  
Controlled Access Residential

Type of Charge	Units	Annual Billing Units		Unit Charge		Annual Revenues		Increase/(Decrease)		
		Present	General	Present	General	Present	General	\$	%	
Customer Charge - Small	# of Bills	3,812	3,740	\$ 8.00	\$ 6.00	\$ 30,496	\$ 22,440	\$ (8,056)	-22.64%	
Customer Charge - Large	# of Bills		72		\$ 16.00		\$ 1,152	\$ 1,152		
Energy	kWh	4,263,000	4,263,000	\$ 0.05249	\$ 0.04703	\$ 223,765	\$ 200,489	\$ (23,276)	-10.40%	
Total Base Revenue						\$ 254,261	\$ 224,081	\$ (30,180)	-11.87%	
Fuel Adjustment	kWh	4,263,000	4,263,000	\$ 0.02610	\$ 0.02622	\$ 111,285	\$ 111,789	\$ 505		
Subtotal Revenue						\$ 365,545	\$ 335,870	\$ (29,675)		
<b>Adjustments for Riders Included in Base Rates</b>										
Excess ADIT Credit	%			0.0000%	0.0000%	\$ -	\$ -	\$ -		
Subtotal Revenue						\$ 365,545	\$ 335,870	\$ (29,675)	-8.12%	
<b>Adjustments for Remaining Riders</b>										
Retail SEA	kWh	4,263,000	4,263,000	\$ (0.00002)	\$ (0.00002)	\$ (105)	\$ (105)	\$ -		
Conservation Program Adjustment	kWh	4,263,000	4,263,000	\$ 0.00211	\$ 0.00211	\$ 9,010	\$ 9,010	\$ -		
Transmission Adjustment	kWh	4,263,000	4,263,000	\$ 0.00318	\$ 0.00318	\$ 13,556	\$ 13,556	\$ -		
Renewable Adjustment	kWh	4,263,000	4,263,000	\$ 0.00178	\$ 0.00178	\$ 7,588	\$ 7,588	\$ -		
SRRR - Residential	kWh	4,263,000	4,263,000	\$ 0.00166	\$ 0.00166	\$ 7,077	\$ 7,077	\$ -		
Total Revenue						\$ 402,671	\$ 372,995	\$ (29,675)	-7.37%	



PUBLIC DOCUMENT  
NON-PUBLIC DATA EXCISED

Rate Schedule 24  
Controlled Access Residential

Present Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Customer Charge	\$ 2,464	\$ 2,552	\$ 2,552	\$ 2,560	\$ 2,552	\$ 2,560	\$ 2,552	\$ 2,560	\$ 2,560	\$ 2,464	\$ 2,560	\$ 2,560	\$ 30,496
Energy	\$ 37,163	\$ 37,373	\$ 34,538	\$ 22,676	\$ 15,327	\$ 7,611	\$ 3,412	\$ 1,995	\$ 2,625	\$ 6,929	\$ 19,684	\$ 34,433	\$ 223,765
Total Base Revenue	\$ 39,627	\$ 39,925	\$ 37,090	\$ 25,236	\$ 17,879	\$ 10,171	\$ 5,964	\$ 4,555	\$ 5,185	\$ 9,393	\$ 22,244	\$ 36,993	\$ 254,261
Fuel Adjustment	\$ 18,677	\$ 19,900	\$ 17,378	\$ 10,860	\$ 7,250	\$ 3,770	\$ 1,936	\$ 1,052	\$ 1,282	\$ 3,423	\$ 9,146	\$ 16,610	\$ 111,285
Subtotal Revenue	\$ 58,304	\$ 59,825	\$ 54,468	\$ 36,096	\$ 25,129	\$ 13,941	\$ 7,900	\$ 5,606	\$ 6,467	\$ 12,815	\$ 31,390	\$ 53,603	\$ 365,545

Adjustments for Riders Included in Base Rates

Excess ADIT Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Revenue	\$ 58,304	\$ 59,825	\$ 54,468	\$ 36,096	\$ 25,129	\$ 13,941	\$ 7,900	\$ 5,606	\$ 6,467	\$ 12,815	\$ 31,390	\$ 53,603	\$ 365,545

Adjustments for Remaining Riders

Retail SEA	\$ (78)	\$ (50)	\$ (46)	\$ (39)	\$ (29)	\$ (19)	\$ (10)	\$ (6)	\$ (10)	\$ (25)	\$ 23	\$ 184	\$ (105)
Conservation Program Adjustment	\$ 1,427	\$ 1,435	\$ 1,326	\$ 870	\$ 588	\$ 292	\$ 131	\$ 77	\$ 118	\$ 312	\$ 885	\$ 1,549	\$ 9,010
Transmission Adjustment	\$ 2,251	\$ 2,264	\$ 2,092	\$ 1,374	\$ 929	\$ 461	\$ 207	\$ 121	\$ 159	\$ 420	\$ 1,193	\$ 2,086	\$ 13,556
Renewable Adjustment	\$ 1,260	\$ 1,267	\$ 1,171	\$ 769	\$ 520	\$ 258	\$ 116	\$ 68	\$ 89	\$ 235	\$ 668	\$ 1,168	\$ 7,588
SRRR - Residential	\$ 1,175	\$ 1,182	\$ 1,092	\$ 717	\$ 485	\$ 241	\$ 108	\$ 63	\$ 83	\$ 219	\$ 623	\$ 1,089	\$ 7,077
Total Revenue	\$ 64,340	\$ 65,924	\$ 60,104	\$ 39,788	\$ 27,622	\$ 15,174	\$ 8,451	\$ 5,928	\$ 6,906	\$ 13,976	\$ 34,780	\$ 59,679	\$ 402,671

General Rates

General Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Customer Charge - Small	\$ 1,812	\$ 1,878	\$ 1,878	\$ 1,884	\$ 1,878	\$ 1,884	\$ 1,878	\$ 1,884	\$ 1,884	\$ 1,812	\$ 1,884	\$ 1,884	\$ 22,440
Customer Charge - Large	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ 1,152
Energy	\$ 33,297	\$ 33,485	\$ 30,946	\$ 20,317	\$ 13,733	\$ 6,819	\$ 3,057	\$ 1,787	\$ 2,352	\$ 6,208	\$ 17,636	\$ 30,852	\$ 200,489
Total Base Revenue	\$ 35,205	\$ 35,459	\$ 32,920	\$ 22,297	\$ 15,707	\$ 8,799	\$ 5,031	\$ 3,767	\$ 4,332	\$ 8,116	\$ 19,616	\$ 32,832	\$ 224,081
Fuel Adjustment	\$ 18,762	\$ 19,986	\$ 17,457	\$ 10,908	\$ 7,285	\$ 3,787	\$ 1,945	\$ 1,057	\$ 1,288	\$ 3,439	\$ 9,188	\$ 16,689	\$ 111,789
Subtotal Revenue	\$ 53,967	\$ 55,445	\$ 50,376	\$ 33,205	\$ 22,992	\$ 12,587	\$ 6,976	\$ 4,824	\$ 5,619	\$ 11,555	\$ 28,804	\$ 49,520	\$ 335,870

Adjustments for Riders Included in Base Rates

Excess ADIT Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Revenue	\$ 53,967	\$ 55,445	\$ 50,376	\$ 33,205	\$ 22,992	\$ 12,587	\$ 6,976	\$ 4,824	\$ 5,619	\$ 11,555	\$ 28,804	\$ 49,520	\$ 335,870

Adjustments for Remaining Riders

Retail SEA	\$ (78)	\$ (50)	\$ (46)	\$ (39)	\$ (29)	\$ (19)	\$ (10)	\$ (6)	\$ (10)	\$ (25)	\$ 23	\$ 184	\$ (105)
Conservation Program Adjustment	\$ 1,427	\$ 1,435	\$ 1,326	\$ 870	\$ 588	\$ 292	\$ 131	\$ 77	\$ 118	\$ 312	\$ 885	\$ 1,549	\$ 9,010
Transmission Adjustment	\$ 2,251	\$ 2,264	\$ 2,092	\$ 1,374	\$ 929	\$ 461	\$ 207	\$ 121	\$ 159	\$ 420	\$ 1,193	\$ 2,086	\$ 13,556
Renewable Adjustment	\$ 1,260	\$ 1,267	\$ 1,171	\$ 769	\$ 520	\$ 258	\$ 116	\$ 68	\$ 89	\$ 235	\$ 668	\$ 1,168	\$ 7,588
SRRR - Residential	\$ 1,175	\$ 1,182	\$ 1,092	\$ 717	\$ 485	\$ 241	\$ 108	\$ 63	\$ 83	\$ 219	\$ 623	\$ 1,089	\$ 7,077
Total Revenue	\$ 60,003	\$ 61,543	\$ 56,012	\$ 36,896	\$ 25,484	\$ 13,820	\$ 7,527	\$ 5,146	\$ 6,059	\$ 12,715	\$ 32,194	\$ 55,596	\$ 372,995

**PUBLIC DOCUMENT  
NON-PUBLIC DATA EXCISED**

**Rate Schedule 28  
Residential Electric Vehicle**

Type of Charge	Units	Annual Billing Units		Unit Charge		Annual Revenues		Increase	
		Present	General	Present	General	Present	General	\$	%
Customer Charge	# of Bills	185	185	\$ 4.25	\$ 4.25	\$ 786	\$ 786	\$ -	0.00%
Energy - On-Peak	kWh	7,000	7,000	\$ 0.10251	\$ 0.11233	\$ 718	\$ 786	\$ 69	9.58%
Energy - Off-Peak	kWh	30,000	30,000	\$ 0.02391	\$ 0.03145	\$ 717	\$ 944	\$ 226	31.53%
Total Base Revenue						\$ 2,221	\$ 2,516	\$ 295	13.28%
Fuel Adjustment	kWh	37,000	37,000	\$ 0.02613	\$ 0.02625	\$ 967	\$ 971	\$ 4	
Subtotal Revenue						\$ 3,188	\$ 3,487	\$ 299	9.39%
<b>Adjustments for Riders Included in Base Rates</b>									
Excess ADIT Credit	%			0.0000%	0.0000%	\$ -	\$ -		
Subtotal Revenue						\$ 3,188	\$ 3,487	\$ 299	9.39%
<b>Adjustments for Remaining Riders</b>									
Retail SEA	kWh	37,000	37,000	\$ (0.0000697)	\$ (0.0000697)	\$ (3)	\$ (3)	\$ -	
Conservation Program Adjustment	kWh	37,000	37,000	\$ 0.0021646	\$ 0.0021646	\$ 80	\$ 80	\$ -	
Transmission Adjustment	kWh	37,000	37,000	\$ 0.0031800	\$ 0.0031800	\$ 118	\$ 118	\$ -	
Renewable Adjustment	kWh	37,000	37,000	\$ 0.0017800	\$ 0.0017800	\$ 66	\$ 66	\$ -	
SRRR - Residential	kWh	37,000	37,000	\$ 0.0016600	\$ 0.0016600	\$ 61	\$ 61	\$ -	
Total Revenue						\$ 3,510	\$ 3,810	\$ 299	8.53%

**PUBLIC DOCUMENT  
NON-PUBLIC DATA EXCISED**

**Rate Schedule 28  
Residential Electric Vehicle**

Present Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Customer Charge	\$ 43	\$ 47	\$ 51	\$ 55	\$ 60	\$ 64	\$ 68	\$ 72	\$ 77	\$ 81	\$ 85	\$ 85	\$ 786
Energy - On-Peak	\$ -	\$ -	\$ -	\$ 103	\$ 103	\$ 103	\$ -	\$ -	\$ 103	\$ 103	\$ 103	\$ 103	\$ 718
Energy - Off-Peak	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 72	\$ 72	\$ 72	\$ 72	\$ 72	\$ 72	\$ 717
Total Base Revenue	\$ 90	\$ 95	\$ 99	\$ 206	\$ 210	\$ 214	\$ 140	\$ 144	\$ 251	\$ 255	\$ 259	\$ 259	\$ 2,221
Fuel Adjustment	\$ 53	\$ 56	\$ 53	\$ 75	\$ 74	\$ 78	\$ 89	\$ 83	\$ 103	\$ 104	\$ 98	\$ 101	\$ 967
Subtotal Revenue	\$ 143	\$ 150	\$ 152	\$ 281	\$ 284	\$ 292	\$ 229	\$ 227	\$ 353	\$ 359	\$ 357	\$ 361	\$ 3,188

**Adjustments for Riders Included in Base Rates**

Excess ADIT Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Revenue	\$ 143	\$ 150	\$ 152	\$ 281	\$ 284	\$ 292	\$ 229	\$ 227	\$ 353	\$ 359	\$ 357	\$ 361	\$ 3,188

**Adjustments for Remaining Riders**

Retail SEA	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (1)	\$ (1)	\$ (1)	\$ 0	\$ 1	\$ (3)
Conservation Program Adjustment	\$ 4	\$ 4	\$ 4	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 9	\$ 9	\$ 9	\$ 9	\$ 80
Transmission Adjustment	\$ 6	\$ 6	\$ 6	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 13	\$ 13	\$ 13	\$ 13	\$ 118
Renewable Adjustment	\$ 4	\$ 4	\$ 4	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 7	\$ 7	\$ 7	\$ 7	\$ 66
SRRR - Residential	\$ 3	\$ 3	\$ 3	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 7	\$ 7	\$ 7	\$ 7	\$ 61
Total Revenue	\$ 160	\$ 168	\$ 169	\$ 307	\$ 310	\$ 318	\$ 255	\$ 252	\$ 388	\$ 394	\$ 393	\$ 398	\$ 3,510

General Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Customer Charge	\$ 43	\$ 47	\$ 51	\$ 55	\$ 60	\$ 64	\$ 68	\$ 72	\$ 77	\$ 81	\$ 85	\$ 85	\$ 786
Energy - On-Peak	\$ -	\$ -	\$ -	\$ 112	\$ 112	\$ 112	\$ -	\$ -	\$ 112	\$ 112	\$ 112	\$ 112	\$ 786
Energy - Off-Peak	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 94	\$ 94	\$ 94	\$ 94	\$ 94	\$ 94	\$ 944
Total Base Revenue	\$ 105	\$ 110	\$ 114	\$ 230	\$ 235	\$ 239	\$ 162	\$ 167	\$ 283	\$ 287	\$ 292	\$ 292	\$ 2,516
Fuel Adjustment	\$ 53	\$ 56	\$ 53	\$ 76	\$ 75	\$ 78	\$ 90	\$ 83	\$ 103	\$ 104	\$ 98	\$ 102	\$ 971
Subtotal Revenue	\$ 158	\$ 166	\$ 167	\$ 306	\$ 310	\$ 317	\$ 252	\$ 250	\$ 386	\$ 392	\$ 390	\$ 393	\$ 3,487

**Adjustments for Riders Included in Base Rates**

Excess ADIT Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Revenue	\$ 158	\$ 166	\$ 167	\$ 306	\$ 310	\$ 317	\$ 252	\$ 250	\$ 386	\$ 392	\$ 390	\$ 393	\$ 3,487.37

**Adjustments for Remaining Riders**

Retail SEA	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (1)	\$ (1)	\$ (1)	\$ 0	\$ 1	\$ (3)
Conservation Program Adjustment	\$ 4	\$ 4	\$ 4	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 9	\$ 9	\$ 9	\$ 9	\$ 80
Transmission Adjustment	\$ 6	\$ 6	\$ 6	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 13	\$ 13	\$ 13	\$ 13	\$ 118
Renewable Adjustment	\$ 4	\$ 4	\$ 4	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 7	\$ 7	\$ 7	\$ 7	\$ 66
SRRR - Residential	\$ 3	\$ 3	\$ 3	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 7	\$ 7	\$ 7	\$ 7	\$ 61
Total Revenue	\$ 175	\$ 183	\$ 184	\$ 332	\$ 335	\$ 343	\$ 278	\$ 275	\$ 421	\$ 427	\$ 426	\$ 430	\$ 3,810

PUBLIC DOCUMENT  
NON-PUBLIC DATA EXCISED

Rate Schedule 25  
General Service

Type of Charge	Units	Annual Billing Units		Unit Charge		Annual Revenues		Increase	
		Present	General	Present	General	Present	General	\$	%
Customer Charge	# of Bills	254,117	254,117	\$ 12.00	\$ 15.00	\$ 3,049,404	\$ 3,811,755	\$ 762,351	25.00%
Demand Meter - Energy	kWh	597,211,000	597,211,000	\$ 0.06054	\$ 0.06507	\$ 36,155,154	\$ 38,860,520	\$ 2,705,366	7.48%
No Demand Meter -Energy	kWh	58,734,000	58,734,000	\$ 0.08639	\$ 0.09332	\$ 5,074,030	\$ 5,481,057	\$ 407,027	8.02%
Demand Meter - Demand	kW	2,312,073	2,312,073	\$ 6.50	\$ 8.00	\$ 15,028,475	\$ 18,496,584	\$ 3,468,110	23.08%
High Voltage Discount	kW	108,348	108,348	\$ (2.00)	\$ (2.45)	\$ (216,696)	\$ (265,453)	\$ (48,757)	
Distribution Bulk Delivery	kWh	-	1,760,000	\$ -	\$ (0.00153)	\$ -	\$ (2,693)	\$ (2,693)	
Transmission Service Discount	kWh	-	-	\$ (0.00350)	\$ (0.00800)	\$ -	\$ -	\$ -	
Total Base Revenue						\$ 59,090,367	\$ 66,381,770	\$ 7,291,404	12.34%
Fuel Adjustment	kWh	655,945,000	655,945,000	\$ 0.02689	\$ 0.02679	\$ 17,635,524	\$ 17,569,799	\$ (65,726)	
Subtotal Revenue						\$ 76,725,891	\$ 83,951,569	\$ 7,225,678	9.42%
<b>Adjustments for Riders Included in Base Rates</b>									
Excess ADIT Credit	%			0.0000%	0.0000%	\$ -	\$ -	\$ -	
Subtotal Revenue						\$ 76,725,891	\$ 83,951,569	\$ 7,225,678	9.42%
<b>Adjustments for Remaining Riders</b>									
Retail SEA	kWh	654,745,000	654,745,000	\$ (0.000073)	\$ (0.000073)	\$ (47,893)	\$ (47,893)	\$ -	
Conservation Program Adjustment	kWh	654,745,000	654,745,000	\$ 0.002128	\$ 0.002128	\$ 1,393,478	\$ 1,393,478	\$ -	
CCRC	kWh	1,200,000	1,200,000	\$ (0.003299)	\$ (0.003957)	\$ (3,959)	\$ (4,748)	\$ (790)	
Transmission Adjustment	kWh	655,945,000	655,945,000	\$ 0.003180	\$ 0.003180	\$ 2,085,905	\$ 2,085,905	\$ -	
Renewable Adjustment	kWh	655,945,000	655,945,000	\$ 0.001780	\$ 0.001780	\$ 1,167,582	\$ 1,167,582	\$ -	
SRRR - General Service	kWh	651,812,748	651,812,748	\$ 0.001550	\$ 0.001550	\$ 1,010,310	\$ 1,010,310	\$ -	
SRRR Exempt	kWh	4,132,252	4,132,252	\$ 0.000050	\$ 0.000050	\$ 207	\$ 207	\$ -	
Total Revenue						\$ 82,769,769	\$ 89,994,657	\$ 7,224,888	8.73%

PUBLIC DOCUMENT  
NON-PUBLIC DATA EXCISED

Rate Schedule 25  
General Service

Present Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Customer Charge	\$ 253,104	\$ 253,320	\$ 253,488	\$ 253,896	\$ 253,800	\$ 254,040	\$ 254,304	\$ 254,232	\$ 254,520	\$ 254,748	\$ 254,892	\$ 255,060	\$ 3,049,404
Demand Meter - Energy	\$ 3,201,597	\$ 3,046,918	\$ 3,284,295	\$ 2,731,807	\$ 2,754,025	\$ 2,826,310	\$ 3,159,038	\$ 3,274,669	\$ 2,939,399	\$ 2,713,766	\$ 2,815,715	\$ 3,407,615	\$ 36,155,154
No Demand Meter - Energy	\$ 514,107	\$ 512,034	\$ 516,094	\$ 413,290	\$ 372,600	\$ 362,492	\$ 379,770	\$ 398,517	\$ 353,853	\$ 345,819	\$ 397,653	\$ 507,800	\$ 5,074,030
Demand Meter - Demand	\$ 1,257,269	\$ 1,117,545	\$ 1,228,786	\$ 1,107,620	\$ 1,192,061	\$ 1,296,776	\$ 1,402,557	\$ 1,337,213	\$ 1,281,495	\$ 1,235,325	\$ 1,224,620	\$ 1,347,210	\$ 15,028,475
High Voltage Discount	\$ (20,698)	\$ (19,014)	\$ (16,158)	\$ (18,334)	\$ (18,900)	\$ (17,938)	\$ (18,406)	\$ (14,992)	\$ (18,196)	\$ (19,874)	\$ (13,368)	\$ (20,818)	\$ (216,696)
Total Base Revenue	\$ 5,205,379	\$ 4,910,802	\$ 5,266,505	\$ 4,488,278	\$ 4,553,586	\$ 4,721,680	\$ 5,177,263	\$ 5,249,639	\$ 4,811,071	\$ 4,529,784	\$ 4,679,512	\$ 5,496,867	\$ 59,090,367
Fuel Adjustment	\$ 1,584,427	\$ 1,604,984	\$ 1,623,639	\$ 1,280,639	\$ 1,262,531	\$ 1,350,382	\$ 1,719,941	\$ 1,658,975	\$ 1,377,824	\$ 1,292,504	\$ 1,272,714	\$ 1,606,965	\$ 17,635,524
Subtotal Revenue	\$ 6,789,806	\$ 6,515,786	\$ 6,890,144	\$ 5,768,918	\$ 5,816,118	\$ 6,072,062	\$ 6,897,204	\$ 6,908,614	\$ 6,188,895	\$ 5,822,288	\$ 5,952,226	\$ 7,103,832	\$ 76,725,891

Adjustments for Riders Included in Base Rates

Excess ADIT Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Revenue	\$ 6,789,806	\$ 6,515,786	\$ 6,890,144	\$ 5,768,918	\$ 5,816,118	\$ 6,072,062	\$ 6,897,204	\$ 6,908,614	\$ 6,188,895	\$ 5,822,288	\$ 5,952,226	\$ 7,103,832	\$ 76,725,891

Adjustments for Remaining Riders

Retail SEA	\$ (6,461)	\$ (3,931)	\$ (4,209)	\$ (4,483)	\$ (4,970)	\$ (6,602)	\$ (8,472)	\$ (9,963)	\$ (9,984)	\$ (9,259)	\$ 3,061	\$ 17,378	\$ (47,893)
Conservation Program Adjustment	\$ 118,351	\$ 113,154	\$ 121,150	\$ 100,363	\$ 100,154	\$ 102,324	\$ 113,801	\$ 118,087	\$ 124,068	\$ 115,049	\$ 120,442	\$ 146,535	\$ 1,393,478
CCRC	\$ (330)	\$ (330)	\$ (330)	\$ (330)	\$ (330)	\$ (330)	\$ (330)	\$ (330)	\$ (330)	\$ (330)	\$ (330)	\$ (330)	\$ (3,959)
Transmission Adjustment	\$ 187,095	\$ 178,894	\$ 191,512	\$ 158,707	\$ 158,377	\$ 161,802	\$ 179,915	\$ 186,679	\$ 167,424	\$ 155,276	\$ 162,539	\$ 197,685	\$ 2,085,905
Renewable Adjustment	\$ 104,726	\$ 100,136	\$ 107,199	\$ 88,836	\$ 88,651	\$ 90,568	\$ 100,707	\$ 104,493	\$ 93,715	\$ 86,916	\$ 90,981	\$ 110,654	\$ 1,167,582
SRRR - General Service	\$ 90,661	\$ 86,663	\$ 92,813	\$ 76,824	\$ 76,662	\$ 78,332	\$ 87,161	\$ 90,457	\$ 81,072	\$ 75,151	\$ 78,691	\$ 95,822	\$ 1,010,310
SRRR Exempt	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 207
Community Solar Garden - Customer Charge	\$ 3,697	\$ 3,697	\$ 3,697	\$ 3,697	\$ 3,697	\$ 3,697	\$ 3,697	\$ 3,697	\$ 3,697	\$ 3,697	\$ 3,697	\$ 3,697	\$ 44,366
CARE Surcharge	\$ 32,693	\$ 32,721	\$ 32,742	\$ 32,795	\$ 32,783	\$ 32,814	\$ 32,848	\$ 32,838	\$ 32,876	\$ 32,905	\$ 32,924	\$ 32,945	\$ 393,881
Total Revenue	\$ 7,320,255	\$ 7,026,807	\$ 7,434,736	\$ 6,225,345	\$ 6,271,158	\$ 6,534,684	\$ 7,406,548	\$ 7,434,590	\$ 6,681,450	\$ 6,281,711	\$ 6,444,248	\$ 7,708,236	\$ 82,769,769

General Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Customer Charge	\$ 316,380	\$ 316,650	\$ 316,860	\$ 317,370	\$ 317,250	\$ 317,550	\$ 317,880	\$ 317,790	\$ 318,150	\$ 318,435	\$ 318,615	\$ 318,825	\$ 3,811,755
Demand Meter - Energy	\$ 3,441,162	\$ 3,274,908	\$ 3,530,048	\$ 2,936,219	\$ 2,960,099	\$ 3,037,793	\$ 3,395,418	\$ 3,519,701	\$ 3,159,344	\$ 2,916,828	\$ 3,026,406	\$ 3,662,595	\$ 38,860,520
No Demand Meter - Energy	\$ 555,347	\$ 553,108	\$ 557,494	\$ 446,443	\$ 402,489	\$ 391,571	\$ 410,235	\$ 430,485	\$ 382,239	\$ 373,560	\$ 429,552	\$ 548,535	\$ 5,481,057
Demand Meter - Demand	\$ 1,547,408	\$ 1,375,440	\$ 1,512,352	\$ 1,363,224	\$ 1,467,152	\$ 1,596,032	\$ 1,726,224	\$ 1,645,800	\$ 1,577,224	\$ 1,520,400	\$ 1,507,224	\$ 1,658,104	\$ 18,496,584
High Voltage Discount	\$ (25,355)	\$ (23,292)	\$ (19,794)	\$ (22,459)	\$ (23,153)	\$ (21,974)	\$ (22,547)	\$ (18,365)	\$ (22,290)	\$ (24,346)	\$ (16,376)	\$ (25,502)	\$ (265,453)
Distribution Bulk Delivery	\$ (251)	\$ (251)	\$ (251)	\$ (239)	\$ (226)	\$ (190)	\$ (190)	\$ (190)	\$ (202)	\$ (226)	\$ (239)	\$ (239)	\$ (2,693)
Total Base Revenue	\$ 5,834,691	\$ 5,496,563	\$ 5,896,709	\$ 5,040,558	\$ 5,123,612	\$ 5,320,782	\$ 5,827,019	\$ 5,895,222	\$ 5,414,464	\$ 5,104,651	\$ 5,265,182	\$ 6,162,318	\$ 66,381,770
Fuel Adjustment	\$ 1,578,543	\$ 1,598,796	\$ 1,617,617	\$ 1,276,148	\$ 1,258,049	\$ 1,345,294	\$ 1,713,717	\$ 1,653,105	\$ 1,372,559	\$ 1,287,621	\$ 1,267,602	\$ 1,600,749	\$ 17,569,799
Subtotal Revenue	\$ 7,413,234	\$ 7,095,358	\$ 7,514,325	\$ 6,316,705	\$ 6,381,661	\$ 6,666,076	\$ 7,540,737	\$ 7,548,326	\$ 6,787,024	\$ 6,392,271	\$ 6,532,785	\$ 7,763,067	\$ 83,951,569

Adjustments for Riders Included in Base Rates

Excess ADIT Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Revenue	\$ 7,413,234	\$ 7,095,358	\$ 7,514,325	\$ 6,316,705	\$ 6,381,661	\$ 6,666,076	\$ 7,540,737	\$ 7,548,326	\$ 6,787,024	\$ 6,392,271	\$ 6,532,785	\$ 7,763,067	\$ 83,951,569

Adjustments for Remaining Riders

Retail SEA	\$ (6,461)	\$ (3,931)	\$ (4,209)	\$ (4,483)	\$ (4,970)	\$ (6,602)	\$ (8,472)	\$ (9,963)	\$ (9,984)	\$ (9,259)	\$ 3,061	\$ 17,378	\$ (47,893)
Conservation Program Adjustment	\$ 118,351	\$ 113,154	\$ 121,150	\$ 100,363	\$ 100,154	\$ 102,324	\$ 113,801	\$ 118,087	\$ 124,068	\$ 115,049	\$ 120,442	\$ 146,535	\$ 1,393,478
CCRC	\$ (396)	\$ (396)	\$ (396)	\$ (396)	\$ (396)	\$ (396)	\$ (396)	\$ (396)	\$ (396)	\$ (396)	\$ (396)	\$ (396)	\$ (4,748)
Transmission Adjustment	\$ 187,095	\$ 178,894	\$ 191,512	\$ 158,707	\$ 158,377	\$ 161,802	\$ 179,915	\$ 186,679	\$ 167,424	\$ 155,276	\$ 162,539	\$ 197,685	\$ 2,085,905
Renewable Adjustment	\$ 104,726	\$ 100,136	\$ 107,199	\$ 88,836	\$ 88,651	\$ 90,568	\$ 100,707	\$ 104,493	\$ 93,715	\$ 86,916	\$ 90,981	\$ 110,654	\$ 1,167,582
SRRR - General Service	\$ 90,661	\$ 86,663	\$ 92,813	\$ 76,824	\$ 76,662	\$ 78,332	\$ 87,161	\$ 90,457	\$ 81,072	\$ 75,151	\$ 78,691	\$ 95,822	\$ 1,010,310
SRRR Exempt	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 207
Community Solar Garden - Customer Charge	\$ 3,697	\$ 3,697	\$ 3,697	\$ 3,697	\$ 3,697	\$ 3,697	\$ 3,697	\$ 3,697	\$ 3,697	\$ 3,697	\$ 3,697	\$ 3,697	\$ 44,366
CARE Surcharge	\$ 32,693	\$ 32,721	\$ 32,742	\$ 32,795	\$ 32,783	\$ 32,814	\$ 32,848	\$ 32,838	\$ 32,876	\$ 32,905	\$ 32,924	\$ 32,945	\$ 393,881
Total Revenue	\$ 7,943,618	\$ 7,606,314	\$ 8,058,852	\$ 6,773,067	\$ 6,836,635	\$ 7,128,632	\$ 8,050,015	\$ 8,074,237	\$ 7,279,513	\$ 6,851,629	\$ 7,024,741	\$ 8,367,405	\$ 89,994,657

PUBLIC DOCUMENT  
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Rate Schedule 27  
Controlled Access Commercial

Type of Charge	Units	Annual Billing Units		Unit Charge		Annual Revenues		Increase		
		Present	General	Present	General	Present	General	\$	%	
Customer Charge - Small	# of Bills	702	594	\$ 12.00	\$ 6.00	\$ 8,424	\$ 3,564	\$ (4,860)	-57.69%	
Customer Charge - Large	# of Bills		108		\$ 16.00	\$ -	\$ 1,728	\$ 1,728		
Energy	kWh	768,000	768,000	\$ 0.05249	\$ 0.04703	\$ 40,312	\$ 36,119	\$ (4,193.3)		
Total Base Revenue						\$ 48,736	\$ 41,411	\$ (7,325)	-15.03%	
Fuel Adjustment	kWh	768,000	768,000	\$ 0.02684	\$ 0.02674	\$ 20,614	\$ 20,536	\$ (77)		
Subtotal Revenue						\$ 69,350	\$ 61,947	\$ (7,403)	-10.67%	
<b>Adjustments for Riders Included in Base Rates</b>										
Excess ADIT Credit	%			0.0000%	0.0000%	\$ -	\$ -	\$ -		
Subtotal Revenue						\$ 69,350	\$ 61,947	\$ (7,403)	-10.67%	
<b>Adjustments for Remaining Riders</b>										
Retail SEA	kWh	768,000	768,000	\$ (0.0000349)	\$ (0.0000349)	\$ (27)	\$ (27)	\$ -		
Conservation Program Adjustment	kWh	768,000	768,000	\$ 0.0021038	\$ 0.0021038	\$ 1,616	\$ 1,616	\$ -		
Transmission Adjustment	kWh	768,000	768,000	\$ 0.0031800	\$ 0.0031800	\$ 2,442	\$ 2,442	\$ -		
Renewable Adjustment	kWh	768,000	768,000	\$ 0.0017800	\$ 0.0017800	\$ 1,367	\$ 1,367	\$ -		
SRRR - General Service	kWh	768,000	768,000	\$ 0.0015500	\$ 0.0015500	\$ 1,190	\$ 1,190	\$ -		
Total Revenue						\$ 75,938	\$ 68,536	\$ (7,403)	-9.75%	

PUBLIC DOCUMENT  
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Rate Schedule 27  
Controlled Access Commercial

Present Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Customer Charge - Small	\$ 684	\$ 708	\$ 708	\$ 708	\$ 684	\$ 708	\$ 708	\$ 708	\$ 732	\$ 684	\$ 708	\$ 684	\$ 8,424
Energy	\$ 6,299	\$ 7,506	\$ 6,981	\$ 3,622	\$ 1,890	\$ 1,470	\$ 1,102	\$ 1,102	\$ 997	\$ 945	\$ 2,834	\$ 5,564	\$ 40,312
Total Base Revenue	\$ 6,983	\$ 8,214	\$ 7,689	\$ 4,330	\$ 2,574	\$ 2,178	\$ 1,810	\$ 1,810	\$ 1,729	\$ 1,629	\$ 3,542	\$ 6,248	\$ 48,736
Fuel Adjustment	\$ 3,232	\$ 4,080	\$ 3,586	\$ 1,771	\$ 913	\$ 743	\$ 638	\$ 593	\$ 497	\$ 476	\$ 1,345	\$ 2,740	\$ 20,614
Subtotal Revenue	\$ 10,214	\$ 12,294	\$ 11,275	\$ 6,100	\$ 3,486	\$ 2,921	\$ 2,449	\$ 2,404	\$ 2,227	\$ 2,105	\$ 4,887	\$ 8,988	\$ 69,350

Adjustments for Riders Included in Base Rates

Excess ADIT Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Revenue	\$ 10,214	\$ 12,294	\$ 11,275	\$ 6,100	\$ 3,486	\$ 2,921	\$ 2,449	\$ 2,404	\$ 2,227	\$ 2,105	\$ 4,887	\$ 8,988	\$ 69,350

Adjustments for Remaining Riders

Retail SEA	\$ (13)	\$ (10)	\$ (9)	\$ (6)	\$ (4)	\$ (4)	\$ (3)	\$ (4)	\$ (4)	\$ (3)	\$ 3	\$ 30	\$ (27)
Conservation Program Adjustment	\$ 242	\$ 288	\$ 268	\$ 139	\$ 73	\$ 56	\$ 42	\$ 42	\$ 45	\$ 42	\$ 127	\$ 250	\$ 1,616
Transmission Adjustment	\$ 382	\$ 455	\$ 423	\$ 219	\$ 114	\$ 89	\$ 67	\$ 67	\$ 60	\$ 57	\$ 172	\$ 337	\$ 2,442
Renewable Adjustment	\$ 214	\$ 255	\$ 237	\$ 123	\$ 64	\$ 50	\$ 37	\$ 37	\$ 34	\$ 32	\$ 96	\$ 189	\$ 1,367
SRRR - General Service	\$ 186	\$ 222	\$ 206	\$ 107	\$ 56	\$ 43	\$ 33	\$ 33	\$ 29	\$ 28	\$ 84	\$ 164	\$ 1,190
Total Revenue	\$ 11,224	\$ 13,503	\$ 12,399	\$ 6,682	\$ 3,790	\$ 3,156	\$ 2,625	\$ 2,579	\$ 2,391	\$ 2,262	\$ 5,369	\$ 9,958	\$ 75,938

General Rates

General Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Customer Charge - Small	\$ 288	\$ 300	\$ 300	\$ 300	\$ 288	\$ 300	\$ 300	\$ 300	\$ 312	\$ 288	\$ 300	\$ 288	\$ 3,564
Customer Charge - Large	\$ 144	\$ 144	\$ 144	\$ 144	\$ 144	\$ 144	\$ 144	\$ 144	\$ 144	\$ 144	\$ 144	\$ 144	\$ 1,728
Energy	\$ 5,644	\$ 6,725	\$ 6,255	\$ 3,245	\$ 1,693	\$ 1,317	\$ 988	\$ 988	\$ 894	\$ 847	\$ 2,540	\$ 4,985	\$ 36,119
Total Base Revenue	\$ 6,076	\$ 7,169	\$ 6,699	\$ 3,689	\$ 2,125	\$ 1,761	\$ 1,432	\$ 1,432	\$ 1,350	\$ 1,279	\$ 2,984	\$ 5,417	\$ 41,411
Fuel Adjustment	\$ 3,220	\$ 4,064	\$ 3,572	\$ 1,764	\$ 909	\$ 740	\$ 636	\$ 591	\$ 495	\$ 475	\$ 1,339	\$ 2,730	\$ 20,536
Subtotal Revenue	\$ 9,295	\$ 11,233	\$ 10,271	\$ 5,453	\$ 3,034	\$ 2,501	\$ 2,068	\$ 2,023	\$ 1,845	\$ 1,753	\$ 4,323	\$ 8,147	\$ 61,947

Adjustments for Riders Included in Base Rates

Excess ADIT Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Revenue	\$ 9,295	\$ 11,233	\$ 10,271	\$ 5,453	\$ 3,034	\$ 2,501	\$ 2,068	\$ 2,023	\$ 1,845	\$ 1,753	\$ 4,323	\$ 8,147	\$ 61,947

Adjustments for Remaining Riders

Retail SEA	\$ (13)	\$ (10)	\$ (9)	\$ (6)	\$ (4)	\$ (4)	\$ (3)	\$ (4)	\$ (4)	\$ (3)	\$ 3	\$ 30	\$ (27)
Conservation Program Adjustment	\$ 242	\$ 288	\$ 268	\$ 139	\$ 73	\$ 56	\$ 42	\$ 42	\$ 45	\$ 42	\$ 127	\$ 250	\$ 1,616
Transmission Adjustment	\$ 382	\$ 455	\$ 423	\$ 219	\$ 114	\$ 89	\$ 67	\$ 67	\$ 60	\$ 57	\$ 172	\$ 337	\$ 2,442
Renewable Adjustment	\$ 214	\$ 255	\$ 237	\$ 123	\$ 64	\$ 50	\$ 37	\$ 37	\$ 34	\$ 32	\$ 96	\$ 189	\$ 1,367
SRRR - General Service	\$ 186	\$ 222	\$ 206	\$ 107	\$ 56	\$ 43	\$ 33	\$ 33	\$ 29	\$ 28	\$ 84	\$ 164	\$ 1,190
Total Revenue	\$ 10,305	\$ 12,442	\$ 11,396	\$ 6,035	\$ 3,338	\$ 2,736	\$ 2,244	\$ 2,198	\$ 2,010	\$ 1,909	\$ 4,805	\$ 9,117	\$ 68,536

PUBLIC DOCUMENT  
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Rate Schedule 29  
Commercial Electric Vehicle

Type of Charge	Units	Annual Billing Units		Unit Charge		Annual Revenues		Increase	
		Present	General	Present	General	Present	General	\$	%
Customer Charge	# of Bills	152	152	\$ 12.00	\$ 15.00	\$ 1,824	\$ 2,280	\$ 456	25.00%
On-Peak Demand	kW	13,694	13,694	\$ 6.50	\$ 8.00	\$ 89,014	\$ 109,556	\$ 20,542	23.08%
Firm Energy	kWh	1,601,980	1,601,980	\$ 0.06054	\$ 0.06507	\$ 96,984	\$ 104,241	\$ 7,257	7.48%
Total Base Revenue						\$ 187,822	\$ 216,077	\$ 28,255	15.04%
Fuel Adjustment	kWh	1,601,980	1,601,980	\$ 0.02676	\$ 0.02666	\$ 42,865	\$ 42,705	\$ (160)	
Subtotal Revenue						\$ 230,687	\$ 258,782	\$ 28,095	12.18%
<b>Adjustments for Riders Included in Base Rates</b>									
Excess ADIT Credit	%			0.0000%	0.0000%	\$ -	\$ -		
EV Demand Credit						\$ (26,765)	\$ (44,070)		
Subtotal Revenue						\$ 203,922	\$ 214,712	\$ 10,790	5.29%
<b>Adjustments for Remaining Riders</b>									
Retail SEA	kWh	1,601,980	1,601,980	\$ (0.0000689)	\$ (0.0000689)	\$ (110)	\$ (110)		
Conservation Program Adjustment	kWh	1,601,980	1,601,980	\$ 0.0021539	\$ 0.0021539	\$ 3,450	\$ 3,450		
Transmission Adjustment	kWh	1,601,980	1,601,980	\$ 0.0031800	\$ 0.0031800	\$ 5,094	\$ 5,094		
Renewable Adjustment	kWh	1,601,980	1,601,980	\$ 0.0017800	\$ 0.0017800	\$ 2,852	\$ 2,852		
SRRR - General Service	kWh	1,601,980	1,601,980	\$ 0.0015500	\$ 0.0015500	\$ 2,483	\$ 2,483		
CARE Surcharge	# of Bills	152	152	\$ 1.55	\$ 1.55	\$ 236	\$ 236		
<b>Total Revenue</b>						\$ 217,927	\$ 228,716	\$ 10,790	4.95%



Rate Schedule 29  
Commercial Electric Vehicle

Present Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Customer Charge	\$ 120	\$ 120	\$ 120	\$ 132	\$ 144	\$ 144	\$ 156	\$ 156	\$ 168	\$ 180	\$ 192	\$ 192	\$ 1,824
On-Peak Demand	\$ 5,856	\$ 5,856	\$ 5,856	\$ 6,442	\$ 7,027	\$ 7,027	\$ 7,613	\$ 7,613	\$ 8,199	\$ 8,784	\$ 9,370	\$ 9,370	\$ 89,014
Firm Energy	\$ 6,381	\$ 6,381	\$ 6,381	\$ 7,019	\$ 7,657	\$ 7,657	\$ 8,295	\$ 8,295	\$ 8,933	\$ 9,571	\$ 10,209	\$ 10,209	\$ 96,984
Total Base Revenue	\$ 12,357	\$ 12,357	\$ 12,357	\$ 13,592	\$ 14,828	\$ 14,828	\$ 16,064	\$ 16,064	\$ 17,299	\$ 18,535	\$ 19,771	\$ 19,771	\$ 187,822
Fuel Adjustment	\$ 2,838	\$ 3,007	\$ 2,841	\$ 2,975	\$ 3,206	\$ 3,357	\$ 4,165	\$ 3,872	\$ 3,861	\$ 4,185	\$ 4,199	\$ 4,359	\$ 42,865
Subtotal Revenue	\$ 15,195	\$ 15,364	\$ 15,198	\$ 16,567	\$ 18,034	\$ 18,185	\$ 20,229	\$ 19,936	\$ 21,161	\$ 22,720	\$ 23,970	\$ 24,130	\$ 230,687
<b>Adjustments for Riders Included in Base Rates</b>													
Excess ADIT Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EV Demand Credit	\$ (1,761)	\$ (1,687)	\$ (1,758)	\$ (1,999)	\$ (2,199)	\$ (2,136)	\$ (2,088)	\$ (2,215)	\$ (2,497)	\$ (2,655)	\$ (2,927)	\$ (2,843)	\$ (26,765)
Subtotal Revenue	\$ 13,434	\$ 13,676	\$ 13,440	\$ 14,568	\$ 15,836	\$ 16,049	\$ 18,141	\$ 17,721	\$ 18,664	\$ 20,065	\$ 21,042	\$ 21,287	\$ 203,922
<b>Adjustments for Remaining Riders</b>													
Retail SEA	\$ (12)	\$ (7)	\$ (7)	\$ (10)	\$ (13)	\$ (16)	\$ (21)	\$ (23)	\$ (28)	\$ (30)	\$ 10	\$ 47	\$ (110)
Conservation Program Adjustment	\$ 212	\$ 212	\$ 212	\$ 234	\$ 255	\$ 255	\$ 276	\$ 276	\$ 348	\$ 373	\$ 398	\$ 398	\$ 3,450
Transmission Adjustment	\$ 335	\$ 335	\$ 335	\$ 369	\$ 402	\$ 402	\$ 436	\$ 436	\$ 469	\$ 503	\$ 536	\$ 536	\$ 5,094
Renewable Adjustment	\$ 188	\$ 188	\$ 188	\$ 206	\$ 225	\$ 225	\$ 244	\$ 244	\$ 263	\$ 281	\$ 300	\$ 300	\$ 2,852
SRRR - General Service	\$ 163	\$ 163	\$ 163	\$ 180	\$ 196	\$ 196	\$ 212	\$ 212	\$ 229	\$ 245	\$ 261	\$ 261	\$ 2,483
CARE Surcharge	\$ 16	\$ 16	\$ 16	\$ 17	\$ 19	\$ 19	\$ 20	\$ 20	\$ 22	\$ 23	\$ 25	\$ 25	\$ 236
Total Revenue	\$ 14,336	\$ 14,583	\$ 14,347	\$ 15,563	\$ 16,920	\$ 17,129	\$ 19,308	\$ 18,886	\$ 19,966	\$ 21,460	\$ 22,573	\$ 22,855	\$ 217,927

General Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Customer Charge	\$ 150	\$ 150	\$ 150	\$ 165	\$ 180	\$ 180	\$ 195	\$ 195	\$ 210	\$ 225	\$ 240	\$ 240	\$ 2,280
On-Peak Demand	\$ 7,208	\$ 7,208	\$ 7,208	\$ 7,928	\$ 8,649	\$ 8,649	\$ 9,370	\$ 9,370	\$ 10,091	\$ 10,811	\$ 11,532	\$ 11,532	\$ 109,556
Firm Energy	\$ 6,858	\$ 6,858	\$ 6,858	\$ 7,544	\$ 8,230	\$ 8,230	\$ 8,915	\$ 8,915	\$ 9,601	\$ 10,287	\$ 10,973	\$ 10,973	\$ 104,241
Total Base Revenue	\$ 14,216	\$ 14,216	\$ 14,216	\$ 15,637	\$ 17,059	\$ 17,059	\$ 18,480	\$ 18,480	\$ 19,902	\$ 21,323	\$ 22,745	\$ 22,745	\$ 216,077
Fuel Adjustment	\$ 2,828	\$ 2,995	\$ 2,831	\$ 2,964	\$ 3,195	\$ 3,344	\$ 4,150	\$ 3,858	\$ 3,847	\$ 4,169	\$ 4,182	\$ 4,342	\$ 42,705
Subtotal Revenue	\$ 17,043	\$ 17,211	\$ 17,046	\$ 18,602	\$ 20,253	\$ 20,403	\$ 22,630	\$ 22,338	\$ 23,748	\$ 25,492	\$ 26,927	\$ 27,087	\$ 258,782
<b>Adjustments for Riders Included in Base Rates</b>													
Excess ADIT Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EV Demand Credit	\$ (2,900)	\$ (2,826)	\$ (2,896)	\$ (3,251)	\$ (3,564)	\$ (3,502)	\$ (3,569)	\$ (3,695)	\$ (4,091)	\$ (4,363)	\$ (4,749)	\$ (4,664)	\$ (44,070)
Subtotal Revenue	\$ 14,144	\$ 14,385	\$ 14,150	\$ 15,350	\$ 16,689	\$ 16,901	\$ 19,062	\$ 18,644	\$ 19,658	\$ 21,130	\$ 22,178	\$ 22,423	\$ 214,712
<b>Adjustments for Remaining Riders</b>													
Retail SEA	\$ (12)	\$ (7)	\$ (7)	\$ (10)	\$ (13)	\$ (16)	\$ (21)	\$ (23)	\$ (28)	\$ (30)	\$ 10	\$ 47	\$ (110)
Conservation Program Adjustment	\$ 212	\$ 212	\$ 212	\$ 234	\$ 255	\$ 255	\$ 276	\$ 276	\$ 348	\$ 373	\$ 398	\$ 398	\$ 3,450
Transmission Adjustment	\$ 335	\$ 335	\$ 335	\$ 369	\$ 402	\$ 402	\$ 436	\$ 436	\$ 469	\$ 503	\$ 536	\$ 536	\$ 5,094
Renewable Adjustment	\$ 188	\$ 188	\$ 188	\$ 206	\$ 225	\$ 225	\$ 244	\$ 244	\$ 263	\$ 281	\$ 300	\$ 300	\$ 2,852
SRRR - General Service	\$ 163	\$ 163	\$ 163	\$ 180	\$ 196	\$ 196	\$ 212	\$ 212	\$ 229	\$ 245	\$ 261	\$ 261	\$ 2,483
CARE Surcharge	\$ 16	\$ 16	\$ 16	\$ 17	\$ 19	\$ 19	\$ 20	\$ 20	\$ 22	\$ 23	\$ 25	\$ 25	\$ 236
Total Revenue	\$ 15,046	\$ 15,291	\$ 15,057	\$ 16,345	\$ 17,773	\$ 17,981	\$ 20,229	\$ 19,808	\$ 20,960	\$ 22,525	\$ 23,709	\$ 23,991	\$ 228,716

**PUBLIC DOCUMENT  
NON-PUBLIC DATA EXCISED**

**Rate Schedule 21  
Residential Dual Fuel**

Type of Charge	Units	Annual Billing Units		Unit Charge		Annual Revenues		Increase/(Decrease)	
		Present	General	Present	General	Present	General	\$	%
Customer Charge - Small	# of Bills	87,845	87,761	\$ 8.00	\$ 6.00	\$ 702,760	\$ 526,566	\$ (174,850)	-24.88%
Customer Charge - Large	# of Bills		84		\$ 16.00		\$ 1,344		
Energy - Dual Fuel	kWh	88,991,000	53,394,600	\$ 0.05888	\$ 0.06916	\$ 5,239,790	\$ 3,692,771	\$ 127,079	2.43%
Energy - Dual Fuel Plus	kWh	-	35,596,400	\$ -	\$ 0.04703		\$ 1,674,099		
Total Base Revenue						\$ 5,942,550	\$ 5,894,779	\$ (47,771)	-0.80%
Fuel Adjustment	kWh	88,991,000	88,991,000	\$ 0.02605	\$ 0.02617	\$ 2,317,984	\$ 2,328,487	\$ 10,504	
Subtotal Revenue						\$ 8,260,534	\$ 8,223,267	\$ (37,267)	-0.45%
<b>Adjustments for Riders Included in Base Rates</b>									
Excess ADIT Credit	%			0.0000%	0.0000%	\$ -	\$ -	\$ -	
Subtotal Revenue						\$ 8,260,534	\$ 8,223,267	\$ (37,267)	-0.45%
<b>Adjustments for Remaining Riders</b>									
Retail SEA	kWh	88,991,000	88,991,000	\$ (0.00002)	\$ (0.00002)	\$ (1,822)	\$ (1,822)	\$ -	
Conservation Program Adjustment	kWh	88,991,000	88,991,000	\$ 0.00214	\$ 0.00214	\$ 190,719	\$ 190,719	\$ -	
Transmission Adjustment	kWh	88,991,000	88,991,000	\$ 0.00318	\$ 0.00318	\$ 282,991	\$ 282,991	\$ -	
Renewable Adjustment	kWh	88,991,000	88,991,000	\$ 0.00178	\$ 0.00178	\$ 158,404	\$ 158,404	\$ -	
SRRR - Residential	kWh	88,991,000	88,991,000	\$ 0.00166	\$ 0.00166	\$ 147,725	\$ 147,725	\$ -	
Total Revenue						\$ 9,038,552	\$ 9,001,284	\$ (37,267)	-0.41%

PUBLIC DOCUMENT  
NON-PUBLIC DATA EXCISED

Rate Schedule 21  
Residential Dual Fuel

Present Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Customer Charge	\$ 58,576	\$ 58,576	\$ 58,568	\$ 58,568	\$ 58,568	\$ 58,560	\$ 58,560	\$ 58,560	\$ 58,560	\$ 58,560	\$ 58,552	\$ 58,552	\$ 702,760
Energy - Dual Fuel	\$ 975,642	\$ 843,515	\$ 690,191	\$ 429,176	\$ 225,452	\$ 66,358	\$ 37,683	\$ 31,383	\$ 116,877	\$ 361,405	\$ 592,392	\$ 869,716	\$ 5,239,790
Total Base Revenue	\$ 1,034,218	\$ 902,091	\$ 748,759	\$ 487,744	\$ 284,020	\$ 124,918	\$ 96,243	\$ 89,943	\$ 175,437	\$ 419,965	\$ 650,944	\$ 928,268	\$ 5,942,550
Fuel Adjustment	\$ 437,117	\$ 400,412	\$ 309,578	\$ 183,245	\$ 95,074	\$ 29,302	\$ 19,059	\$ 14,753	\$ 50,895	\$ 159,158	\$ 245,388	\$ 374,002	\$ 2,317,984
Subtotal Revenue	\$ 1,471,334	\$ 1,302,503	\$ 1,058,337	\$ 670,990	\$ 379,094	\$ 154,220	\$ 115,302	\$ 104,696	\$ 226,332	\$ 579,124	\$ 896,331	\$ 1,302,270	\$ 8,260,534

Adjustments for Riders Included in Base Rates

Excess ADIT Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Revenue	\$ 1,471,334	\$ 1,302,503	\$ 1,058,337	\$ 670,990	\$ 379,094	\$ 154,220	\$ 115,302	\$ 104,696	\$ 226,332	\$ 579,124	\$ 896,331	\$ 1,302,270	\$ 8,260,534

Adjustments for Remaining Riders

Retail SEA	\$ (1,823)	\$ (1,003)	\$ (821)	\$ (656)	\$ (383)	\$ (147)	\$ (96)	\$ (91)	\$ (377)	\$ (1,166)	\$ 604	\$ 4,136	\$ (1,822)
Conservation Program Adjustment	\$ 33,389	\$ 28,867	\$ 23,620	\$ 14,687	\$ 7,715	\$ 2,271	\$ 1,290	\$ 1,074	\$ 4,687	\$ 14,492	\$ 23,754	\$ 34,874	\$ 190,719
Transmission Adjustment	\$ 52,693	\$ 45,557	\$ 37,276	\$ 23,179	\$ 12,176	\$ 3,584	\$ 2,035	\$ 1,695	\$ 6,312	\$ 19,519	\$ 31,994	\$ 46,972	\$ 282,991
Renewable Adjustment	\$ 29,495	\$ 25,500	\$ 20,865	\$ 12,974	\$ 6,816	\$ 2,006	\$ 1,139	\$ 949	\$ 3,533	\$ 10,926	\$ 17,909	\$ 26,292	\$ 158,404
SRRR - Residential	\$ 27,506	\$ 23,781	\$ 19,459	\$ 12,100	\$ 6,356	\$ 1,871	\$ 1,062	\$ 885	\$ 3,295	\$ 10,189	\$ 16,701	\$ 24,520	\$ 147,725
Total Revenue	\$ 1,612,593	\$ 1,425,205	\$ 1,158,736	\$ 733,274	\$ 411,774	\$ 163,805	\$ 120,733	\$ 109,208	\$ 243,782	\$ 633,083	\$ 987,293	\$ 1,439,064	\$ 9,038,552

General Rates

General Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Customer Charge - Small	\$ 43,890	\$ 43,890	\$ 43,884	\$ 43,884	\$ 43,884	\$ 43,878	\$ 43,878	\$ 43,878	\$ 43,878	\$ 43,878	\$ 43,872	\$ 43,872	\$ 526,566
Customer Charge - Large	\$ 112	\$ 112	\$ 112	\$ 112	\$ 112	\$ 112	\$ 112	\$ 112	\$ 112	\$ 112	\$ 112	\$ 112	\$ 1,344
Energy - Dual Fuel	\$ 687,589	\$ 594,472	\$ 486,416	\$ 302,464	\$ 158,888	\$ 46,766	\$ 26,557	\$ 22,117	\$ 82,370	\$ 254,702	\$ 417,491	\$ 612,937	\$ 3,692,771
Energy - Dual Fuel Plus	\$ 311,715	\$ 269,501	\$ 220,514	\$ 137,121	\$ 72,031	\$ 21,201	\$ 12,040	\$ 10,027	\$ 37,342	\$ 115,468	\$ 189,268	\$ 277,872	\$ 1,674,099
Total Base Revenue	\$ 1,043,306	\$ 907,974	\$ 750,926	\$ 483,581	\$ 274,915	\$ 111,957	\$ 82,587	\$ 76,134	\$ 163,701	\$ 414,161	\$ 650,743	\$ 934,793	\$ 5,894,779
Fuel Adjustment	\$ 439,105	\$ 402,131	\$ 310,985	\$ 184,047	\$ 95,534	\$ 29,437	\$ 19,149	\$ 14,823	\$ 51,114	\$ 159,895	\$ 246,495	\$ 375,774	\$ 2,328,487
Subtotal Revenue	\$ 1,482,411	\$ 1,310,105	\$ 1,061,911	\$ 667,628	\$ 370,449	\$ 141,394	\$ 101,736	\$ 90,957	\$ 214,815	\$ 574,055	\$ 897,237	\$ 1,310,568	\$ 8,223,267

Adjustments for Riders Included in Base Rates

Excess ADIT Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Revenue	\$ 1,482,411	\$ 1,310,105	\$ 1,061,911	\$ 667,628	\$ 370,449	\$ 141,394	\$ 101,736	\$ 90,957	\$ 214,815	\$ 574,055	\$ 897,237	\$ 1,310,568	\$ 8,223,267

Adjustments for Remaining Riders

Retail SEA	\$ (1,823)	\$ (1,003)	\$ (821)	\$ (656)	\$ (383)	\$ (147)	\$ (96)	\$ (91)	\$ (377)	\$ (1,166)	\$ 604	\$ 4,136	\$ (1,822)
Conservation Program Adjustment	\$ 33,389	\$ 28,867	\$ 23,620	\$ 14,687	\$ 7,715	\$ 2,271	\$ 1,290	\$ 1,074	\$ 4,687	\$ 14,492	\$ 23,754	\$ 34,874	\$ 190,719
Transmission Adjustment	\$ 52,693	\$ 45,557	\$ 37,276	\$ 23,179	\$ 12,176	\$ 3,584	\$ 2,035	\$ 1,695	\$ 6,312	\$ 19,519	\$ 31,994	\$ 46,972	\$ 282,991
Renewable Adjustment	\$ 29,495	\$ 25,500	\$ 20,865	\$ 12,974	\$ 6,816	\$ 2,006	\$ 1,139	\$ 949	\$ 3,533	\$ 10,926	\$ 17,909	\$ 26,292	\$ 158,404
SRRR - Residential	\$ 27,506	\$ 23,781	\$ 19,459	\$ 12,100	\$ 6,356	\$ 1,871	\$ 1,062	\$ 885	\$ 3,295	\$ 10,189	\$ 16,701	\$ 24,520	\$ 147,725
Total Revenue	\$ 1,623,670	\$ 1,432,807	\$ 1,162,310	\$ 729,913	\$ 403,129	\$ 150,979	\$ 107,166	\$ 95,469	\$ 232,265	\$ 628,015	\$ 988,199	\$ 1,447,362	\$ 9,001,284

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Rate Schedule 26  
Dual Fuel - Commercial/Industrial

Type of Charge	Units	Annual Billing Units		Unit Charge		Annual Revenues		Increase	
		Present	General	Present	General	Present	General	\$	%
Customer Charge - Small	# of Bills	6,125	4,753	\$ 12.00	\$ 6.00	\$ 73,500	\$ 28,519	\$ (23,031)	-31.33%
Customer Charge - Large	# of Bills		1,372	\$ -	\$ 16.00		\$ 21,950		
Low Voltage Energy - Dual Fuel Standard	kWh	21,457,326	12,874,396	\$ 0.05888	\$ 0.06916	\$ 1,263,407	\$ 890,393		
High Voltage Energy - Dual Fuel Standard	kWh	922,674	553,604	\$ 0.05256	\$ 0.06770	\$ 48,496	\$ 37,479		
Low Voltage Energy - Dual Fuel Plus	kWh	-	8,582,931	\$ -	\$ 0.04703	\$ -	\$ 403,655		
High Voltage Energy - Dual Fuel Plus	kWh	-	369,069	\$ -	\$ 0.04601	\$ -	\$ 16,981		
Total Base Revenue						\$ 1,385,403	\$ 1,398,977	\$ 13,574	0.98%
Fuel Adjustment	kWh	22,380,000	22,380,000	\$ 0.02677	\$ 0.02667	\$ 599,142	\$ 596,898	\$ (2,245)	
Subtotal Revenue						\$ 1,984,546	\$ 1,995,875	\$ 11,330	
<b>Adjustments for Riders Included in Base Rates</b>									
Excess ADIT Credit	%			0.0000%	0.0000%	\$ -	\$ -	\$ -	
Subtotal Revenue						\$ 1,984,546	\$ 1,995,875	\$ 11,330	0.57%
<b>Adjustments for Remaining Riders</b>									
Retail SEA	kWh	22,380,000	22,380,000	\$ (0.0000528)	\$ (0.0000528)	\$ (1,183)	\$ (1,183)	\$ -	
Conservation Program Adjustment	kWh	22,380,000	22,380,000	\$ 0.00213129	\$ 0.00213129	\$ 47,698	\$ 47,698	\$ -	
Transmission Adjustment	kWh	22,380,000	22,380,000	\$ 0.003180	\$ 0.003180	\$ 71,168	\$ 71,168	\$ -	
Renewable Adjustment	kWh	22,380,000	22,380,000	\$ 0.001780	\$ 0.001780	\$ 39,836	\$ 39,836	\$ -	
SRRR - General Service	kWh	22,380,000	22,380,000	\$ 0.001550	\$ 0.001550	\$ 34,689	\$ 34,689	\$ -	
Total Revenue						\$ 2,176,755	\$ 2,188,085	\$ 11,330	0.52%

**PUBLIC DOCUMENT  
NON-PUBLIC DATA EXCISED**

**Rate Schedule 26  
Dual Fuel - Commercial/Industrial**

Present Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Customer Charge	\$ 6,168	\$ 6,168	\$ 6,156	\$ 6,156	\$ 6,144	\$ 6,132	\$ 6,120	\$ 6,108	\$ 6,108	\$ 6,084	\$ 6,084	\$ 6,072	\$ 73,500
Customer Charge - Large	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Energy - Low Voltage	\$ 166,874	\$ 148,357	\$ 136,051	\$ 101,615	\$ 83,380	\$ 63,791	\$ 74,122	\$ 64,582	\$ 71,864	\$ 83,098	\$ 121,316	\$ 148,357	\$ 1,263,407
Energy - High Voltage	\$ 6,405	\$ 5,695	\$ 5,222	\$ 3,900	\$ 3,201	\$ 2,449	\$ 2,845	\$ 2,479	\$ 2,758	\$ 3,190	\$ 4,657	\$ 5,695	\$ 48,496
Total Base Revenue	\$ 179,447	\$ 160,220	\$ 147,429	\$ 111,671	\$ 92,725	\$ 72,372	\$ 83,087	\$ 73,169	\$ 80,731	\$ 92,372	\$ 132,057	\$ 160,124	\$ 1,385,403
Fuel Adjustment	\$ 79,605	\$ 74,977	\$ 64,974	\$ 46,188	\$ 37,442	\$ 29,990	\$ 39,915	\$ 32,329	\$ 33,314	\$ 38,964	\$ 53,510	\$ 67,934	\$ 599,142
Subtotal Revenue	\$ 259,052	\$ 235,197	\$ 212,402	\$ 157,859	\$ 130,167	\$ 102,362	\$ 123,003	\$ 105,498	\$ 114,045	\$ 131,336	\$ 185,567	\$ 228,058	\$ 1,984,546

**Adjustments for Riders Included in Base Rates**

Excess ADIT Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Revenue	\$ 259,052	\$ 235,197	\$ 212,402	\$ 157,859	\$ 130,167	\$ 102,362	\$ 123,003	\$ 105,498	\$ 114,045	\$ 131,336	\$ 185,567	\$ 228,058	\$ 1,984,546

**Adjustments for Remaining Riders**

Retail SEA	\$ (325)	\$ (184)	\$ (169)	\$ (162)	\$ (148)	\$ (147)	\$ (197)	\$ (194)	\$ (242)	\$ (280)	\$ 129	\$ 736	\$ (1,183)
Conservation Program Adjustment	\$ 5,956	\$ 5,295	\$ 4,856	\$ 3,627	\$ 2,976	\$ 2,277	\$ 2,646	\$ 2,305	\$ 3,006	\$ 3,475	\$ 5,074	\$ 6,205	\$ 47,698
Transmission Adjustment	\$ 9,400	\$ 8,357	\$ 7,664	\$ 5,724	\$ 4,697	\$ 3,593	\$ 4,175	\$ 3,638	\$ 4,048	\$ 4,681	\$ 6,834	\$ 8,357	\$ 71,168
Renewable Adjustment	\$ 5,262	\$ 4,678	\$ 4,290	\$ 3,204	\$ 2,629	\$ 2,011	\$ 2,337	\$ 2,036	\$ 2,266	\$ 2,620	\$ 3,825	\$ 4,678	\$ 39,836
SRRR - General Service	\$ 4,582	\$ 4,073	\$ 3,736	\$ 2,790	\$ 2,289	\$ 1,752	\$ 2,035	\$ 1,773	\$ 1,973	\$ 2,282	\$ 3,331	\$ 4,073	\$ 34,689
Total Revenue	\$ 283,927	\$ 257,416	\$ 232,779	\$ 173,042	\$ 142,611	\$ 111,849	\$ 133,999	\$ 115,056	\$ 125,096	\$ 144,114	\$ 204,760	\$ 252,107	\$ 2,176,755

**General Rates**

General Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Customer Charge - Small	\$ 2,393	\$ 2,393	\$ 2,389	\$ 2,389	\$ 2,384	\$ 2,379	\$ 2,375	\$ 2,370	\$ 2,370	\$ 2,360	\$ 2,360	\$ 2,356	\$ 28,519
Customer Charge - Large	\$ 1,842	\$ 1,842	\$ 1,838	\$ 1,838	\$ 1,835	\$ 1,832	\$ 1,827	\$ 1,824	\$ 1,824	\$ 1,818	\$ 1,818	\$ 1,813	\$ 21,950
Low Voltage Energy - Dual Fuel Standard	\$ 117,605	\$ 104,556	\$ 95,882	\$ 71,613	\$ 58,763	\$ 44,957	\$ 52,238	\$ 45,514	\$ 50,647	\$ 58,564	\$ 85,498	\$ 104,556	\$ 890,393
High Voltage Energy - Dual Fuel Standard	\$ 4,950	\$ 4,401	\$ 4,036	\$ 3,014	\$ 2,473	\$ 1,892	\$ 2,199	\$ 1,916	\$ 2,132	\$ 2,465	\$ 3,599	\$ 4,401	\$ 37,479
Low Voltage Energy - Dual Fuel Plus	\$ 53,316	\$ 47,400	\$ 43,468	\$ 32,466	\$ 26,640	\$ 20,381	\$ 23,682	\$ 20,634	\$ 22,960	\$ 26,550	\$ 38,760	\$ 47,400	\$ 403,655
High Voltage Energy - Dual Fuel Plus	\$ 2,243	\$ 1,994	\$ 1,829	\$ 1,366	\$ 1,121	\$ 857	\$ 996	\$ 868	\$ 966	\$ 1,117	\$ 1,631	\$ 1,994	\$ 16,981
Total Base Revenue	\$ 182,349	\$ 162,585	\$ 149,442	\$ 112,686	\$ 93,216	\$ 72,299	\$ 83,317	\$ 73,126	\$ 80,899	\$ 92,873	\$ 133,666	\$ 162,519	\$ 1,398,977
Fuel Adjustment	\$ 79,309	\$ 74,688	\$ 64,733	\$ 46,026	\$ 37,309	\$ 29,877	\$ 39,771	\$ 32,215	\$ 33,187	\$ 38,817	\$ 53,295	\$ 67,671	\$ 596,898
Subtotal Revenue	\$ 261,658	\$ 237,273	\$ 214,174	\$ 158,712	\$ 130,525	\$ 102,176	\$ 123,088	\$ 105,341	\$ 114,086	\$ 131,690	\$ 186,961	\$ 230,190	\$ 1,995,875

**Adjustments for Riders Included in Base Rates**

Excess ADIT Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Revenue	\$ 261,658	\$ 237,273	\$ 214,174	\$ 158,712	\$ 130,525	\$ 102,176	\$ 123,088	\$ 105,341	\$ 114,086	\$ 131,690	\$ 186,961	\$ 230,190	\$ 1,995,875

**Adjustments for Remaining Riders**

Retail SEA	\$ (325)	\$ (184)	\$ (169)	\$ (162)	\$ (148)	\$ (147)	\$ (197)	\$ (194)	\$ (242)	\$ (280)	\$ 129	\$ 736	\$ (1,183)
Conservation Program Adjustment	\$ 5,956	\$ 5,295	\$ 4,856	\$ 3,627	\$ 2,976	\$ 2,277	\$ 2,646	\$ 2,305	\$ 3,006	\$ 3,475	\$ 5,074	\$ 6,205	\$ 47,698
Transmission Adjustment	\$ 9,400	\$ 8,357	\$ 7,664	\$ 5,724	\$ 4,697	\$ 3,593	\$ 4,175	\$ 3,638	\$ 4,048	\$ 4,681	\$ 6,834	\$ 8,357	\$ 71,168
Renewable Adjustment	\$ 5,262	\$ 4,678	\$ 4,290	\$ 3,204	\$ 2,629	\$ 2,011	\$ 2,337	\$ 2,036	\$ 2,266	\$ 2,620	\$ 3,825	\$ 4,678	\$ 39,836
SRRR - General Service	\$ 4,582	\$ 4,073	\$ 3,736	\$ 2,790	\$ 2,289	\$ 1,752	\$ 2,035	\$ 1,773	\$ 1,973	\$ 2,282	\$ 3,331	\$ 4,073	\$ 34,689
Total Revenue	\$ 286,533	\$ 259,493	\$ 234,551	\$ 173,895	\$ 142,968	\$ 111,663	\$ 134,084	\$ 114,899	\$ 125,137	\$ 144,469	\$ 206,154	\$ 254,239	\$ 2,188,085

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Rate Schedule 75

Large Light & Power

Type of Charge	Units	Annual Billing Units		Unit Charge		Annual Revenues		Increase		
		Present	General	Present	General	Present	General	\$	%	
Customer Charge	# of Bills	4,753	4,753	\$ 1,200.00	\$ 1,050.00	\$ 5,703,600	\$ 4,990,650	\$ (712,950)	-12.50%	
Energy - All	kWh	710,261,000	710,261,000	\$ 0.04148	\$ 0.04574	\$ 29,461,626	\$ 32,487,338	\$ 3,025,712	10.27%	
Demand - Over 100 kW	kW	1,233,980	1,233,980	\$ 10.50	\$ 9.50	\$ 12,956,790	\$ 11,722,810	\$ (1,233,980)	-9.52%	
Firm Transmission Demand	kW	1,676,425	1,676,425	\$ -	\$ 4.00	\$ -	\$ 6,705,700	\$ 6,705,700	0.00%	
High Voltage Discount	kW	436,906	436,906	\$ (2.00)	\$ (2.45)	\$ (873,812)	\$ (1,070,420)	\$ (196,608)	22.50%	
Transmission Service Discount	kWh	16,617,000	16,617,000	\$ (0.00350)	\$ (0.00800)	\$ (58,160)	\$ (132,936)	\$ (74,777)	128.57%	
Business Incentive Discount						\$ (129,825)	\$ (116,925)	\$ 12,900	-9.94%	
Distribution Bulk Delivery	kWh	24,900,000	24,900,000	\$ -	\$ (0.00153)	\$ -	\$ (38,097)	\$ (38,097)		
Base Revenue						\$ 47,060,220	\$ 54,548,120	\$ 7,487,901	15.91%	
<b>Individually Billed Base Revenue</b>										
Gerdau	TRADE SECRET DATA BEGINS									TRADE SECRET DATA ENDS
MN Pipeline	TRADE SECRET DATA BEGINS									TRADE SECRET DATA ENDS
Enbridge	TRADE SECRET DATA BEGINS									TRADE SECRET DATA ENDS
ME Global	TRADE SECRET DATA BEGINS									TRADE SECRET DATA ENDS
Norther Foundry	TRADE SECRET DATA BEGINS									TRADE SECRET DATA ENDS
USG Interiors	TRADE SECRET DATA BEGINS									TRADE SECRET DATA ENDS
Total Base Revenue						\$ 72,616,334	\$ 82,287,685	\$ 9,671,351	13.32%	
Fuel Adjustment	kWh	1,177,865,000	1,177,865,000			\$ 30,869,381	\$ 30,768,058	\$ (101,323)		
Subtotal Revenue						\$ 103,485,715	\$ 113,055,743	\$ 9,570,028	9.25%	
<b>Adjustments for Riders Included in Base Rates</b>										
Excess ADIT Credit	%			0.0000%	0.0000%	\$ -	\$ -	\$ -		
Subtotal Revenue						\$ 103,485,715	\$ 113,055,743	\$ 9,570,028	9.25%	
<b>Adjustments for Remaining Riders</b>										
Retail SEA	kWh	1,164,021,000	1,164,021,000	\$ (0.000077)	\$ (0.000077)	\$ (90,170)	\$ (90,170)	\$ -		
Conservation Program Adjustment	kWh	823,885,000	823,885,000	\$ 0.002129	\$ 0.002129	\$ 1,754,341	\$ 1,754,341	\$ -		
CCRC	kWh	353,980,000	353,980,000	\$ (0.003299)	\$ (0.003957)	\$ (1,167,815)	\$ (1,400,711)	\$ (232,896)		
Transmission Adjustment	kWh	1,177,865,000	1,177,865,000	\$ 0.003180	\$ 0.003180	\$ 3,745,611	\$ 3,745,611	\$ -		
Renewable Adjustment	kWh	1,177,865,000	1,177,865,000	\$ 0.001780	\$ 0.001780	\$ 2,096,600	\$ 2,096,600	\$ -		
SRRR - Large Light & Power	kWh	1,162,650,319	1,162,650,319	\$ 0.001780	\$ 0.001780	\$ 2,069,518	\$ 2,069,518	\$ -		
SRRR Exempt	kWh	15,214,681	15,214,681	\$ 0.000050	\$ 0.000050	\$ 761	\$ 761	\$ -		
CARE Surcharge	# of Bills	4,753	4,753	\$ 19.64	\$ 19.64	\$ 93,364	\$ 93,364	\$ -		
Total Revenue						\$ 111,987,924	\$ 121,325,055	\$ 9,337,132	8.34%	

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Rate Schedule 75

Large Light & Power

Present Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Customer Charge	\$ 464,400	\$ 470,400	\$ 474,000	\$ 468,000	\$ 472,800	\$ 474,000	\$ 470,400	\$ 490,800	\$ 480,000	\$ 476,400	\$ 483,600	\$ 478,800	\$ 5,703,600
Energy - All	\$ 2,512,112	\$ 2,355,068	\$ 2,452,049	\$ 2,203,127	\$ 2,318,939	\$ 2,420,690	\$ 2,639,995	\$ 2,701,800	\$ 2,552,430	\$ 2,421,105	\$ 2,348,515	\$ 2,535,797	\$ 29,461,626
Demand - Over 100 kW	\$ 1,095,392	\$ 1,006,289	\$ 1,071,777	\$ 971,891	\$ 1,046,325	\$ 1,091,885	\$ 1,178,163	\$ 1,179,812	\$ 1,119,122	\$ 1,108,023	\$ 1,012,862	\$ 1,075,253	\$ 12,956,790
High Voltage Discount	\$ (80,548)	\$ (73,514)	\$ (75,358)	\$ (68,664)	\$ (71,380)	\$ (71,460)	\$ (72,552)	\$ (74,556)	\$ (71,078)	\$ (71,154)	\$ (68,872)	\$ (74,676)	\$ (873,812)
Transmission Service Discount	\$ (6,902)	\$ (6,514)	\$ (5,992)	\$ (4,057)	\$ (3,693)	\$ (3,171)	\$ (2,884)	\$ (2,720)	\$ (2,660)	\$ (6,419)	\$ (6,353)	\$ (6,797)	\$ (58,160)
Business Incentive Discount	\$ (12,431)	\$ (12,431)	\$ (12,431)	\$ (12,431)	\$ (12,431)	\$ (12,431)	\$ (9,206)	\$ (9,206)	\$ (9,206)	\$ (9,206)	\$ (9,206)	\$ (9,206)	\$ (129,825)
Base Revenue	\$ 3,972,022	\$ 3,739,298	\$ 3,904,044	\$ 3,557,866	\$ 3,750,561	\$ 3,899,512	\$ 4,203,915	\$ 4,285,930	\$ 4,068,608	\$ 3,918,748	\$ 3,760,545	\$ 3,999,170	\$ 47,060,220

Individually Billed Base Revenue

Gerdau	TRADE SECRET DATA BEGINS												TRADE SECRET DATA ENDS
MN Pipeline	TRADE SECRET DATA BEGINS												TRADE SECRET DATA ENDS
Enbridge	TRADE SECRET DATA BEGINS												TRADE SECRET DATA ENDS
ME Global	TRADE SECRET DATA BEGINS												TRADE SECRET DATA ENDS
Norther Foundry	TRADE SECRET DATA BEGINS												TRADE SECRET DATA ENDS
USG Interiors	TRADE SECRET DATA BEGINS												TRADE SECRET DATA ENDS

Total Base Revenue	\$ 6,294,614	\$ 6,047,228	\$ 6,323,278	\$ 5,813,334	\$ 5,791,547	\$ 5,916,454	\$ 6,200,580	\$ 6,295,878	\$ 5,983,642	\$ 5,983,008	\$ 5,816,365	\$ 6,150,404	\$ 72,616,334
Fuel Adjustment	\$ 2,725,355	\$ 2,753,528	\$ 2,745,352	\$ 2,363,333	\$ 2,295,092	\$ 2,458,618	\$ 2,967,216	\$ 2,802,683	\$ 2,454,378	\$ 2,488,971	\$ 2,277,673	\$ 2,537,182	\$ 30,869,381
Subtotal Revenue	\$ 9,019,969	\$ 8,800,756	\$ 9,068,630	\$ 8,176,667	\$ 8,086,640	\$ 8,375,072	\$ 9,167,796	\$ 9,098,562	\$ 8,438,020	\$ 8,471,979	\$ 8,094,038	\$ 8,687,587	\$ 103,485,715

Adjustments for Riders Included in Base Rates

Excess ADIT Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Revenue	\$ 9,019,969	\$ 8,800,756	\$ 9,068,630	\$ 8,176,667	\$ 8,086,640	\$ 8,375,072	\$ 9,167,796	\$ 9,098,562	\$ 8,438,020	\$ 8,471,979	\$ 8,094,038	\$ 8,687,587	\$ 103,485,715

Adjustments for Remaining Riders

Retail SEA	\$ (11,221)	\$ (6,811)	\$ (7,204)	\$ (8,415)	\$ (9,202)	\$ (12,261)	\$ (14,918)	\$ (17,182)	\$ (18,154)	\$ (18,018)	\$ 5,532	\$ 27,684	\$ (90,170)
Conservation Program Adjustment	\$ 141,771	\$ 133,435	\$ 139,986	\$ 127,795	\$ 131,525	\$ 137,905	\$ 147,262	\$ 151,780	\$ 166,821	\$ 159,273	\$ 152,910	\$ 163,877	\$ 1,754,341
CCRC	\$ (110,144)	\$ (107,947)	\$ (115,185)	\$ (102,266)	\$ (90,834)	\$ (87,509)	\$ (88,937)	\$ (86,872)	\$ (84,061)	\$ (95,466)	\$ (95,690)	\$ (102,906)	\$ (1,167,815)
Transmission Adjustment	\$ 329,906	\$ 314,632	\$ 331,947	\$ 300,256	\$ 295,123	\$ 301,986	\$ 318,130	\$ 323,269	\$ 305,716	\$ 306,542	\$ 298,189	\$ 319,914	\$ 3,745,611
Renewable Adjustment	\$ 184,664	\$ 176,115	\$ 185,807	\$ 168,068	\$ 165,195	\$ 169,036	\$ 178,073	\$ 180,949	\$ 171,124	\$ 171,587	\$ 166,911	\$ 179,072	\$ 2,096,600
SRRR - Large Light & Power	\$ 181,369	\$ 172,991	\$ 182,985	\$ 166,227	\$ 163,591	\$ 167,679	\$ 176,818	\$ 179,703	\$ 169,867	\$ 168,601	\$ 163,898	\$ 175,789	\$ 2,069,518
SRRR Exempt	\$ 93	\$ 88	\$ 79	\$ 52	\$ 45	\$ 38	\$ 35	\$ 35	\$ 35	\$ 84	\$ 85	\$ 92	\$ 761
CARE Surcharge	\$ 7,605	\$ 7,701	\$ 7,759	\$ 7,663	\$ 7,740	\$ 7,759	\$ 7,701	\$ 8,030	\$ 7,856	\$ 7,798	\$ 7,914	\$ 7,837	\$ 93,364
Total Revenue	\$ 9,744,012	\$ 9,490,961	\$ 9,794,806	\$ 8,836,046	\$ 8,749,822	\$ 9,059,705	\$ 9,891,961	\$ 9,838,275	\$ 9,157,224	\$ 9,172,380	\$ 8,793,786	\$ 9,458,946	\$ 111,987,924

General Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Customer Charge	\$ 406,350	\$ 411,600	\$ 414,750	\$ 409,500	\$ 413,700	\$ 414,750	\$ 411,600	\$ 429,450	\$ 420,000	\$ 416,850	\$ 423,150	\$ 418,950	\$ 4,990,650
Energy - All	\$ 2,770,106	\$ 2,596,934	\$ 2,703,874	\$ 2,429,389	\$ 2,557,095	\$ 2,669,295	\$ 2,911,122	\$ 2,979,275	\$ 2,814,565	\$ 2,669,752	\$ 2,589,707	\$ 2,796,223	\$ 32,487,338
Demand - Over 100 kW	\$ 991,069	\$ 910,452	\$ 969,703	\$ 879,330	\$ 946,675	\$ 987,896	\$ 1,065,957	\$ 1,067,449	\$ 1,012,539	\$ 1,002,497	\$ 916,399	\$ 972,848	\$ 11,722,810
Firm Transmission Demand	\$ 566,664	\$ 514,536	\$ 557,272	\$ 506,684	\$ 545,772	\$ 569,628	\$ 606,504	\$ 598,428	\$ 573,612	\$ 567,708	\$ 531,836	\$ 567,056	\$ 6,705,700
High Voltage Discount	\$ (98,671)	\$ (90,055)	\$ (92,314)	\$ (84,113)	\$ (87,441)	\$ (87,539)	\$ (88,876)	\$ (91,331)	\$ (87,071)	\$ (87,164)	\$ (84,368)	\$ (91,478)	\$ (1,070,420)
Transmission Service Discount	\$ (15,776)	\$ (14,888)	\$ (13,696)	\$ (9,272)	\$ (8,440)	\$ (7,248)	\$ (6,592)	\$ (6,216)	\$ (6,080)	\$ (14,672)	\$ (14,520)	\$ (15,536)	\$ (132,936)
Business Incentive Discount	\$ (11,194)	\$ (11,194)	\$ (11,194)	\$ (11,194)	\$ (11,194)	\$ (11,194)	\$ (8,294)	\$ (8,294)	\$ (8,294)	\$ (8,294)	\$ (8,294)	\$ (8,294)	\$ (116,925)
Subtransmission Energy Discount	\$ (3,213)	\$ (3,366)	\$ (2,907)	\$ (3,213)	\$ (2,907)	\$ (3,213)	\$ (3,213)	\$ (3,366)	\$ (3,213)	\$ (3,060)	\$ (3,366)	\$ (3,060)	\$ (38,097)
Total Base Revenue	\$ 4,605,334	\$ 4,314,019	\$ 4,525,489	\$ 4,117,110	\$ 4,353,260	\$ 4,532,375	\$ 4,888,208	\$ 4,965,395	\$ 4,716,058	\$ 4,543,618	\$ 4,350,544	\$ 4,636,709	\$ 54,548,120

Individually Billed Base Revenue

Gerdau	TRADE SECRET DATA BEGINS												TRADE SECRET DATA ENDS
MN Pipeline	TRADE SECRET DATA BEGINS												TRADE SECRET DATA ENDS
Enbridge	TRADE SECRET DATA BEGINS												TRADE SECRET DATA ENDS
ME Global	TRADE SECRET DATA BEGINS												TRADE SECRET DATA ENDS
Norther Foundry	TRADE SECRET DATA BEGINS												TRADE SECRET DATA ENDS
USG Interiors	TRADE SECRET DATA BEGINS												TRADE SECRET DATA ENDS

Total Base Revenue	\$ 7,111,971	\$ 6,823,007	\$ 7,142,466	\$ 6,563,939	\$ 6,573,613	\$ 6,726,812	\$ 7,054,371	\$ 7,151,515	\$ 6,805,604	\$ 6,779,799	\$ 6,585,663	\$ 6,968,923	\$ 82,287,685
Fuel Adjustment	\$ 2,716,018	\$ 2,744,623	\$ 2,735,957	\$ 2,355,779	\$ 2,287,668	\$ 2,451,021	\$ 2,957,212	\$ 2,793,534	\$ 2,446,687	\$ 2,481,259	\$ 2,270,172	\$ 2,528,128	\$ 30,768,058
Subtotal Revenue	\$ 9,827,989	\$ 9,567,631	\$ 9,878,423	\$ 8,919,718	\$ 8,861,281	\$ 9,177,833	\$ 10,011,583	\$ 9,945,050	\$ 9,252,291	\$ 9,261,058	\$ 8,855,835	\$ 9,497,051	\$ 113,055,743

Adjustments for Riders Included in Base Rates

Excess ADIT Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Revenue	\$ 9,827,989	\$ 9,567,631	\$ 9,878,423	\$ 8,919,718	\$ 8,861,281	\$ 9,177,833	\$ 10,011,583	\$ 9,945,050	\$ 9,252,291	\$ 9,261,058	\$ 8,855,835	\$ 9,497,051	\$ 113,055,743

Adjustments for Remaining Riders

Retail SEA	\$ (11,221)	\$ (6,811)	\$ (7,204)	\$ (8,415)	\$ (9,202)	\$ (12,261)	\$ (14,918)	\$ (17,182)	\$ (18,154)	\$ (18,018)	\$ 5,532	\$ 27,684	\$ (90,170)
Conservation Program Adjustment	\$ 141,771	\$ 133,435	\$ 139,986	\$ 127,795	\$ 131,525	\$ 137,905	\$ 147,262	\$ 151,780	\$ 166,821	\$ 159,273	\$ 152,910	\$ 163,877	\$ 1,754,341
CCRC	\$ (132,110)	\$ (129,474)	\$ (138,156)	\$ (122,660)	\$ (108,949)	\$ (104,960)	\$ (106,674)	\$ (104,197)	\$ (100,825)	\$ (114,505)	\$ (114,774)	\$ (123,428)	\$ (1,400,711)
Transmission Adjustment	\$ 329,906	\$ 314,632	\$ 331,947	\$ 300,256	\$ 295,123	\$ 301,986	\$ 318,130	\$ 323,269	\$ 305,716	\$ 306,542	\$ 298,189	\$ 319,914	\$ 3,745,611
Renewable Adjustment	\$ 184,664	\$ 176,115	\$ 185,807	\$ 168,068	\$ 165,195	\$ 169,036	\$ 178,073	\$ 180,949	\$ 171,124	\$ 171,587	\$ 166,911	\$ 179,072	\$ 2,096,600
SRRR - Large Light & Power	\$ 181,369	\$ 172,991	\$ 182,985	\$ 166,227	\$ 163,591	\$ 167,679	\$ 176,818	\$ 179,703	\$ 169,867	\$ 168,601	\$ 163,898	\$ 175,789	\$ 2,069,518
SRRR Exempt	\$ 93	\$ 88	\$ 79	\$ 52	\$ 45	\$ 38	\$ 35	\$ 35	\$ 35	\$ 84	\$ 85	\$ 92	\$ 761
CARE Surcharge	\$ 7,605	\$ 7,701	\$ 7,759	\$ 7,663	\$ 7,740	\$ 7,759	\$ 7,701	\$ 8,030	\$ 7,856	\$ 7,798	\$ 7,914	\$ 7,837	\$ 93,364
Total Revenue	\$ 10,530,066	\$ 10,236,308	\$ 10,581,628	\$ 9,558,702	\$ 9,506,349	\$ 9,845,014	\$ 10,718,012	\$ 10,667,438	\$ 9,954,731	\$ 9,942,420	\$ 9,536,499	\$ 10,247,888	\$ 121,325,055

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Rate Schedule 75S  
Large Light & Power - Schools

Type of Charge	Units	Annual Billing Units		Unit Charge		Annual Revenues		Increase	
		Present	General	Present	General	Present	General	\$	%
Customer Charge	# of Bills	484	484	\$ 600.00	\$ 525.00	\$ 290,400	\$ 254,100	\$ (36,300)	-12.50%
Energy - All	kWh	39,367,000	39,367,000	\$ 0.04148	\$ 0.04574	\$ 1,632,943	\$ 1,800,647	\$ 167,703	10.27%
Demand - 1st 50 kW	kW	24,014	24,014	\$ -	\$ -	\$ -	\$ -	\$ -	-
Demand - 2nd 50 kW	kW	22,907	22,907	\$ 12.00	\$ 10.50	\$ 274,884	\$ 240,524	\$ (34,361)	-12.50%
Demand - All Additional	kW	83,700	83,700	\$ 10.50	\$ 9.50	\$ 878,850	\$ 795,150	\$ (83,700)	-9.52%
Firm Transmission Demand	kW	130,621	130,621	\$ -	\$ 4.00	\$ -	\$ 522,484	\$ 522,484	-
High Voltage Discount		4,494	4,494	\$ (2.00)	\$ (2.45)	\$ (8,988)	\$ (11,010)	\$ (2,022.3)	-
Total Base Revenue						\$ 3,068,089	\$ 3,601,894	\$ 533,805	17.40%
Fuel Adjustment	kWh	39,367,000	39,367,000	\$ 0.02618	\$ 0.02609	\$ 1,030,511	\$ 1,027,129	\$ (3,382)	-
Subtotal Revenue						\$ 4,098,600	\$ 4,629,023	\$ 530,422	12.94%
<b>Adjustments for Riders Included in Base Rates</b>									
Excess ADIT Credit	%			0.0000%	0.0000%	\$ -	\$ -	\$ -	-
Subtotal Revenue						\$ 4,098,600	\$ 4,629,023	\$ 530,422	12.94%
<b>Adjustments for Remaining Riders</b>									
Retail SEA	kWh	39,367,000	39,367,000	\$ (0.0000750)	\$ (0.0000750)	\$ (2,951)	\$ (2,951)	\$ -	-
Conservation Program Adjustment	kWh	39,367,000	39,367,000	\$ 0.00213323	\$ 0.00213323	\$ 83,979	\$ 83,979	\$ -	-
Transmission Adjustment	kWh	39,367,000	39,367,000	\$ 0.00318000	\$ 0.00318000	\$ 125,187	\$ 125,187	\$ -	-
Renewable Adjustment	kWh	39,367,000	39,367,000	\$ 0.00178000	\$ 0.00178000	\$ 70,073	\$ 70,073	\$ -	-
SRRR - Large Light & Power	kWh	39,367,000	39,367,000	\$ 0.00178000	\$ 0.00178000	\$ 70,073	\$ 70,073	\$ -	-
CARE Surcharge	# of Bills	484	484	\$ 19.35	\$ 19.35	\$ 9,365	\$ 9,365	\$ -	-
Total Revenue						\$ 4,454,327	\$ 4,984,750	\$ 530,422	11.91%



PUBLIC DOCUMENT  
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Rate Schedule 75S

Large Light & Power - Schools

Present Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Customer Charge	\$ 25,200	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 22,800	\$ 24,000	\$ 24,000	\$ 24,000	\$ 25,200	\$ 25,200	\$ 24,000	\$ 290,400
Energy - All	\$ 138,792	\$ 130,413	\$ 140,659	\$ 123,693	\$ 133,607	\$ 135,391	\$ 134,395	\$ 138,004	\$ 137,631	\$ 137,880	\$ 132,695	\$ 149,784	\$ 1,632,943
Demand - 1st 50 kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand - 2nd 50 kW	\$ 24,276	\$ 20,616	\$ 23,364	\$ 21,372	\$ 22,764	\$ 23,196	\$ 23,640	\$ 21,468	\$ 22,260	\$ 23,064	\$ 23,148	\$ 25,716	\$ 274,884
Demand - All Additional	\$ 70,602	\$ 60,197	\$ 68,471	\$ 62,517	\$ 72,776	\$ 88,347	\$ 83,643	\$ 63,641	\$ 76,020	\$ 89,513	\$ 70,602	\$ 72,524	\$ 878,850
High Voltage Discount	\$ (886)	\$ (810)	\$ (772)	\$ (840)	\$ (774)	\$ (830)	\$ (794)	\$ (528)	\$ (498)	\$ (722)	\$ (746)	\$ (788)	\$ (8,988)
Total Base Revenue	\$ 257,984	\$ 234,416	\$ 255,721	\$ 230,742	\$ 252,373	\$ 268,904	\$ 264,884	\$ 246,584	\$ 259,413	\$ 274,934	\$ 250,899	\$ 271,236	\$ 3,068,089
Fuel Adjustment	\$ 87,899	\$ 87,498	\$ 89,183	\$ 74,639	\$ 79,655	\$ 84,505	\$ 96,098	\$ 91,725	\$ 84,709	\$ 85,826	\$ 77,704	\$ 91,069	\$ 1,030,511
Subtotal Revenue	\$ 345,884	\$ 321,913	\$ 344,904	\$ 305,382	\$ 332,028	\$ 353,409	\$ 360,983	\$ 338,310	\$ 344,121	\$ 360,760	\$ 328,602	\$ 362,305	\$ 4,098,600

Adjustments for Riders Included in Base Rates

Excess ADIT Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Revenue	\$ 345,884	\$ 321,913	\$ 344,904	\$ 305,382	\$ 332,028	\$ 353,409	\$ 360,983	\$ 338,310	\$ 344,121	\$ 360,760	\$ 328,602	\$ 362,305	\$ 4,098,600

Adjustments for Remaining Riders

Retail SEA	\$ (368)	\$ (220)	\$ (237)	\$ (268)	\$ (322)	\$ (424)	\$ (486)	\$ (566)	\$ (630)	\$ (632)	\$ 192	\$ 1,011	\$ (2,951)
Conservation Program Adjustment	\$ 6,742	\$ 6,335	\$ 6,833	\$ 6,009	\$ 6,490	\$ 6,577	\$ 6,529	\$ 6,704	\$ 7,834	\$ 7,848	\$ 7,553	\$ 8,526	\$ 83,979
Transmission Adjustment	\$ 10,640	\$ 9,998	\$ 10,783	\$ 9,483	\$ 10,243	\$ 10,380	\$ 10,303	\$ 10,580	\$ 10,551	\$ 10,570	\$ 10,173	\$ 11,483	\$ 125,187
Renewable Adjustment	\$ 5,956	\$ 5,596	\$ 6,036	\$ 5,308	\$ 5,733	\$ 5,810	\$ 5,767	\$ 5,922	\$ 5,906	\$ 5,917	\$ 5,694	\$ 6,428	\$ 70,073
SRRR - Large Light & Power	\$ 5,956	\$ 5,596	\$ 6,036	\$ 5,308	\$ 5,733	\$ 5,810	\$ 5,767	\$ 5,922	\$ 5,906	\$ 5,917	\$ 5,694	\$ 6,428	\$ 70,073
CARE Surcharge	\$ 813	\$ 774	\$ 774	\$ 774	\$ 774	\$ 735	\$ 774	\$ 774	\$ 774	\$ 813	\$ 813	\$ 774	\$ 9,365
Total Revenue	\$ 375,622	\$ 349,993	\$ 375,129	\$ 331,995	\$ 360,680	\$ 382,296	\$ 389,637	\$ 367,646	\$ 374,462	\$ 391,193	\$ 358,721	\$ 396,954	\$ 4,454,327

General Rates

General Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Customer Charge	\$ 22,050	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 19,950	\$ 21,000	\$ 21,000	\$ 21,000	\$ 22,050	\$ 22,050	\$ 21,000	\$ 254,100
Energy - All	\$ 153,046	\$ 143,807	\$ 155,104	\$ 136,397	\$ 147,329	\$ 149,295	\$ 148,198	\$ 152,177	\$ 151,765	\$ 152,040	\$ 146,322	\$ 165,167	\$ 1,800,647
Demand - 1st 50 kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand - 2nd 50 kW	\$ 21,242	\$ 18,039	\$ 20,444	\$ 18,701	\$ 19,919	\$ 20,297	\$ 20,685	\$ 18,785	\$ 19,478	\$ 20,181	\$ 20,255	\$ 22,502	\$ 240,524
Demand - All Additional	\$ 63,878	\$ 54,464	\$ 61,950	\$ 56,563	\$ 65,845	\$ 79,933	\$ 75,677	\$ 57,580	\$ 68,780	\$ 80,988	\$ 63,878	\$ 65,617	\$ 795,150
Firm Transmission Demand	\$ 43,548	\$ 37,048	\$ 41,872	\$ 38,456	\$ 43,112	\$ 49,372	\$ 48,116	\$ 39,212	\$ 44,300	\$ 49,820	\$ 42,720	\$ 44,908	\$ 522,484
High Voltage Discount	\$ (1,085)	\$ (992)	\$ (946)	\$ (1,029)	\$ (948)	\$ (1,017)	\$ (973)	\$ (647)	\$ (610)	\$ (884)	\$ (914)	\$ (965)	\$ (11,010)
Total Base Revenue	\$ 302,678	\$ 273,365	\$ 299,424	\$ 270,087	\$ 296,255	\$ 317,830	\$ 312,703	\$ 288,106	\$ 304,713	\$ 324,194	\$ 294,311	\$ 318,228	\$ 3,601,894
Fuel Adjustment	\$ 87,598	\$ 87,215	\$ 88,878	\$ 74,401	\$ 79,398	\$ 84,244	\$ 95,774	\$ 91,426	\$ 84,443	\$ 85,560	\$ 77,448	\$ 90,744	\$ 1,027,129
Subtotal Revenue	\$ 390,276	\$ 360,579	\$ 388,302	\$ 344,488	\$ 375,653	\$ 402,074	\$ 408,477	\$ 379,532	\$ 389,156	\$ 409,754	\$ 371,759	\$ 408,972	\$ 4,629,023

Adjustments for Riders Included in Base Rates

Excess ADIT Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Revenue	\$ 390,276	\$ 360,579	\$ 388,302	\$ 344,488	\$ 375,653	\$ 402,074	\$ 408,477	\$ 379,532	\$ 389,156	\$ 409,754	\$ 371,759	\$ 408,972	\$ 4,629,023

Adjustments for Remaining Riders

Retail SEA	\$ (368)	\$ (220)	\$ (237)	\$ (268)	\$ (322)	\$ (424)	\$ (486)	\$ (566)	\$ (630)	\$ (632)	\$ 192	\$ 1,011	\$ (2,951)
Conservation Program Adjustment	\$ 6,742	\$ 6,335	\$ 6,833	\$ 6,009	\$ 6,490	\$ 6,577	\$ 6,529	\$ 6,704	\$ 7,834	\$ 7,848	\$ 7,553	\$ 8,526	\$ 83,979
Transmission Adjustment	\$ 10,640	\$ 9,998	\$ 10,783	\$ 9,483	\$ 10,243	\$ 10,380	\$ 10,303	\$ 10,580	\$ 10,551	\$ 10,570	\$ 10,173	\$ 11,483	\$ 125,187
Renewable Adjustment	\$ 5,956	\$ 5,596	\$ 6,036	\$ 5,308	\$ 5,733	\$ 5,810	\$ 5,767	\$ 5,922	\$ 5,906	\$ 5,917	\$ 5,694	\$ 6,428	\$ 70,073
SRRR - Large Light & Power	\$ 5,956	\$ 5,596	\$ 6,036	\$ 5,308	\$ 5,733	\$ 5,810	\$ 5,767	\$ 5,922	\$ 5,906	\$ 5,917	\$ 5,694	\$ 6,428	\$ 70,073
CARE Surcharge	\$ 813	\$ 774	\$ 774	\$ 774	\$ 774	\$ 735	\$ 774	\$ 774	\$ 774	\$ 813	\$ 813	\$ 774	\$ 9,365
Total Revenue	\$ 420,015	\$ 388,659	\$ 418,527	\$ 371,101	\$ 404,305	\$ 430,961	\$ 437,132	\$ 408,868	\$ 419,497	\$ 440,186	\$ 401,877	\$ 443,621	\$ 4,984,750

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**Rate Schedule 75 - Individually Billed  
Gerdau Pipeline**

Type of Charge	Units	Annual Billing Units		Unit Charge		Annual Revenues		Increase	
		Present	General	Present	General	Present	General	\$	%
<b>TRADE SECRET DATA BEGINS</b>									
Customer Charge	# of Bills								
Firm Energy	kWh								
Interruptible Energy	kWh								
Firm Demand	kW								
Interruptible Demand	kW								
Firm Transmission Demand	kW								
Interruptible Transmission Demand	kW								
Service Voltage Adjustment - Firm	kW								
Service Voltage Adjustment - Interruptible	kW								
Interruptible Discount									
Total Base Revenue									
Fuel Adjustment - Firm									
Fuel Adjustment - Interruptible	kWh								
Subtotal Revenue									
<b>Adjustments for Riders Included in Base Rates</b>									
Excess ADIT Credit	%								
Subtotal Revenue									
<b>Adjustments for Remaining Riders</b>									
Retail SEA	kWh								
Conservation Program Adjustment	kWh								
Transmission Adjustment	kWh								
Renewable Adjustment	kWh								
SRRR - Large Light & Power	kWh								
CARE Surcharge	# of Bills								
Total Revenue									

TRADE SECRET DATA ENDS

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**Rate Schedule 75 - Individually Billed  
Gerdau Pipeline**

Present Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	TRADE SECRET DATA BEGINS												
Customer Charge													
Firm Energy													
Interruptible Energy													
Firm Demand													
Interruptible Demand													
Service Voltage Adjustment - Firm													
Service Voltage Adjustment - Interruptible													
Interruptible Discount													
Total Base Revenue													
Fuel Adjustment - Firm													
Fuel Adjustment - Interruptible													
Subtotal Revenue													
<b>Adjustments for Riders Included in Base Rates</b>													
Excess ADIT Credit													
Subtotal Revenue													
<b>Adjustments for Remaining Riders</b>													
Retail SEA													
Conservation Program Adjustment													
Transmission Adjustment													
Renewable Adjustment													
SRRR - Large Light & Power													
CARE Surcharge													
Total Revenue													

TRADE SECRET DATA ENDS

General Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	TRADE SECRET DATA BEGINS												
Customer Charge													
Firm Energy													
Interruptible Energy													
Firm Demand													
Interruptible Demand													
Firm Transmission Demand													
Interruptible Transmission Demand													
Service Voltage Adjustment - Firm													
Service Voltage Adjustment - Interruptible													
Interruptible Discount													
Total Base Revenue													
Fuel Adjustment - Firm													
Fuel Adjustment - Interruptible													
Subtotal Revenue													
<b>Adjustments for Riders Included in Base Rates</b>													
Excess ADIT Credit													
Subtotal Revenue													
<b>Adjustments for Remaining Riders</b>													
Retail SEA													
Conservation Program Adjustment													
Transmission Adjustment													
Renewable Adjustment													
SRRR - Large Light & Power													
CARE Surcharge													
Total Revenue													

TRADE SECRET DATA ENDS

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Rate Schedule 75 - Individually Billed

MN Pipeline

Type of Charge	Units	Annual Billing Units		Unit Charge		Annual Revenues		Increase	
		Present	General	Present	General	Present	General	\$	%
TRADE SECRET DATA BEGINS									
Customer Charge	# of Bills								
Firm Energy	kWh								
Interruptible Energy	kWh								
Firm Demand	kW								
Interruptible Demand	kW								
Firm Transmission Demand	kW								
Interruptible Transmission Demand	kW								
Service Voltage Adjustment - Firm	kW								
Service Voltage Adjustment - Interruptible	kW								
Interruptible Discount									
High Voltage Energy Discount	kWh								
Distribution Bulk Delivery	kWh								
Total Base Revenue									
Fuel Adjustment - Firm									
Fuel Adjustment - Interruptible	kWh								
Subtotal Revenue									
<b>Adjustments for Riders Included in Base Rates</b>									
Excess ADIT Credit	%								
Subtotal Revenue									
<b>Adjustments for Remaining Riders</b>									
Retail SEA	kWh								
Conservation Program Adjustment	kWh								
CCRC	kWh								
Transmission Adjustment	kWh								
Renewable Adjustment	kWh								
SRRR - Large Light & Power	kWh								
CARE Surcharge	# of Bills								
Total Revenue									
TRADE SECRET DATA ENDS									

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Rate Schedule 75 - Individually Billed  
MN Pipeline

Present Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	TRADE SECRET DATA BEGINS												
Customer Charge													
Firm Energy													
Interruptible Energy													
Firm Demand													
Interruptible Demand													
Service Voltage Adjustment - Firm													
Service Voltage Adjustment - Interruptible													
Interruptible Discount													
High Voltage Energy Discount													
Total Base Revenue													
Fuel Adjustment - Firm													
Fuel Adjustment - Interruptible													
Subtotal Revenue													
<b>Adjustments for Riders Included in Base Rates</b>													
Excess ADIT Credit													
Subtotal Revenue													
<b>Adjustments for Remaining Riders</b>													
Retail SEA													
Conservation Program Adjustment													
Transmission Adjustment													
Renewable Adjustment													
SRRR - Large Light & Power													
CARE Surcharge													
Total Revenue													

TRADE SECRET DATA ENDS

General Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	TRADE SECRET DATA BEGINS												
Customer Charge													
Firm Energy													
Interruptible Energy													
Firm Demand													
Interruptible Demand													
Firm Transmission Demand													
Interruptible Transmission Demand													
Service Voltage Adjustment - Firm													
Service Voltage Adjustment - Interruptible													
Interruptible Discount													
High Voltage Energy Discount													
Distribution Bulk Delivery													
Total Base Revenue													
Fuel Adjustment - Firm													
Fuel Adjustment - Interruptible													
Subtotal Revenue													
<b>Adjustments for Riders Included in Base Rates</b>													
Excess ADIT Credit													
Subtotal Revenue													
<b>Adjustments for Remaining Riders</b>													
Retail SEA													
Conservation Program Adjustment													
Transmission Adjustment													
Renewable Adjustment													
SRRR - Large Light & Power													
CARE Surcharge													
Total Revenue													

TRADE SECRET DATA ENDS

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**Rate Schedule 75TOU - Individually Billed  
Enbridge**

Type of Charge	Units	Annual Billing Units		Unit Charge		Annual Revenues		Increase	
		Present	General	Present	General	Present	General	\$	%
<b>TRADE SECRET DATA BEGINS</b>									
Customer Charge	# of Bills								
Firm On-Peak Energy	kWh								
Firm Off-Peak Energy	kWh								
Firm Super Off-Peak Energy	kWh								
Firm On-Peak Demand	kW								
Firm Off-Peak Demand	kW								
Firm Super Off-Peak Demand	kW								
Firm Transmission Demand	kW								
Service Voltage Adjustment - Firm	kW								
Transmission Service Discount	kW								
Total Base Revenue									
Fuel Adjustment	kWh								
Subtotal Revenue									
<b>Adjustments for Riders Included in Base Rates</b>									
Excess ADIT Credit	%								
Subtotal Revenue									
<b>Adjustments for Remaining Riders</b>									
Retail SEA	kWh								
CCRC	kWh								
Transmission Adjustment									
Renewable Adjustment									
SRRR - Large Light & Power									
CARE Surcharge	# of Bills								
Total Revenue									

**TRADE SECRET DATA ENDS**

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**Rate Schedule 75TOU - Individually Billed  
Enbridge**

Present Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	TRADE SECRET DATA BEGINS												
Customer Charge													
Firm On-Peak Energy													
Firm Off-Peak Energy													
Firm Super Off-Peak Energy													
Firm On-Peak Demand													
Firm Off-Peak Demand													
Firm Super Off-Peak Demand													
Service Voltage Adjustment - Firm													
Transmission Service Discount													
Total Base Revenue													
Fuel Adjustment													
Subtotal Revenue													
<b>Adjustments for Riders Included in Base Rates</b>													
Excess ADIT Credit													
Subtotal Revenue													
<b>Adjustments for Remaining Riders</b>													
Retail SEA													
Conservation Program Adjustment													
Transmission Adjustment													
Renewable Adjustment													
SRRR - Large Light & Power													
CARE Surcharge													
Total Revenue													

TRADE SECRET DATA ENDS

General Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	TRADE SECRET DATA BEGINS												
Customer Charge													
Firm On-Peak Energy													
Firm Off-Peak Energy													
Firm Super Off-Peak Energy													
Firm On-Peak Demand													
Firm Off-Peak Demand													
Firm Super Off-Peak Demand													
Firm Transmission Demand													
Service Voltage Adjustment - Firm													
Transmission Service Discount													
Total Base Revenue													
Fuel Adjustment													
Subtotal Revenue													
<b>Adjustments for Riders Included in Base Rates</b>													
Excess ADIT Credit													
Subtotal Revenue													
<b>Adjustments for Remaining Riders</b>													
Retail SEA													
CCRC													
Transmission Adjustment													
Renewable Adjustment													
SRRR - Large Light & Power													
CARE Surcharge													
Total Revenue													

TRADE SECRET DATA ENDS

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Rate Schedule 75TOU - Individually Billed  
ME Global

Type of Charge	Units	Annual Billing Units		Unit Charge		Annual Revenues		Increase	
		Present	General	Present	General	Present	General	\$	%
TRADE SECRET DATA BEGINS									
Customer Charge	# of Bills								
Firm On-Peak Energy	kWh								
Firm Off-Peak Energy	kWh								
Firm Super Off-Peak Energy	kWh								
Firm On-Peak Demand	kW								
Firm Off-Peak Demand	kW								
Firm Super Off-Peak Demand	kW								
Firm Transmission Demand	kW								
Foundry Demand Discount	kW								
Service Voltage Adjustment - Firm	kW								
Total Base Revenue									
Fuel Adjustment	kWh								
Subtotal Revenue									
<b>Adjustments for Riders Included in Base Rates</b>									
Excess ADIT Credit	%								
Subtotal Revenue									
<b>Adjustments for Remaining Riders</b>									
Retail SEA	kWh								
Conservation Program Adjustment	kWh								
Transmission Adjustment									
Renewable Adjustment									
SRRR - Large Light & Power									
CARE Surcharge	# of Bills								
Total Revenue									

TRADE SECRET DATA ENDS



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**Rate Schedule 75TOU - Individually Billed**  
**ME Global**

Present Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total													
	TRADE SECRET DATA BEGINS																									
Customer Charge																										
Firm Energy																										
Firm Demand																										
Foundry Demand Discount																										
Service Voltage Adjustment - Firm																										
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Total Base Revenue																										
Fuel Adjustment																										
Subtotal Revenue																										
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<b>Adjustments for Riders Included in Base Rates</b>																										
Excess ADIT Credit																										
Subtotal Revenue																										
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<b>Adjustments for Remaining Riders</b>																										
Retail SEA																										
Conservation Program Adjustment																										
Transmission Adjustment																										
Renewable Adjustment																										
SRRR - Large Light & Power																										
CARE Surcharge																										
Total Revenue																										
	TRADE SECRET DATA ENDS																									

General Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total													
	TRADE SECRET DATA BEGINS																									
Customer Charge																										
Firm On-Peak Energy																										
Firm Off-Peak Energy																										
Firm Super Off-Peak Energy																										
Firm On-Peak Demand																										
Firm Off-Peak Demand																										
Firm Super Off-Peak Demand																										
Firm Transmission Demand																										
Foundry Demand Discount																										
Service Voltage Adjustment - Firm																										
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Total Base Revenue																										
Fuel Adjustment																										
Subtotal Revenue																										
<hr/>																										
<b>Adjustments for Riders Included in Base Rates</b>																										
Excess ADIT Credit																										
Subtotal Revenue																										
<hr/>																										
<b>Adjustments for Remaining Riders</b>																										
Retail SEA																										
Conservation Program Adjustment																										
Transmission Adjustment																										
Renewable Adjustment																										
SRRR - Large Light & Power																										
CARE Surcharge																										
Total Revenue																										
	TRADE SECRET DATA ENDS																									

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Rate Schedule 75TOU - Individually Billed  
Northern Foundry

Type of Charge	Units	Annual Billing Units		Unit Charge		Annual Revenues		Increase	
		Present	General	Present	General	Present	General	\$	%
TRADE SECRET DATA BEGINS									
Customer Charge	# of Bills								
Firm On-Peak Energy	kWh								
Firm Off-Peak Energy	kWh								
Firm Super Off-Peak Energy	kWh								
Firm On-Peak Demand	kW								
Firm Off-Peak Demand	kW								
Firm Super Off-Peak Demand	kW								
Firm Transmission Demand	kW								
Foundry Discount	kW								
Service Voltage Adjustment - Firm	kW								
Distribution Bulk Delivery	kWh								
Total Base Revenue									
Fuel Adjustment	kWh								
Subtotal Revenue									
<b>Adjustments for Riders Included in Base Rates</b>									
Excess ADIT Credit	%								
Subtotal Revenue									
<b>Adjustments for Remaining Riders</b>									
Retail SEA	kWh								
Conservation Program Adjustment	kWh								
Transmission Adjustment									
Renewable Adjustment									
SRRR - Large Light & Power									
CARE Surcharge	# of Bills								
Total Revenue									

TRADE SECRET DATA ENDS

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Rate Schedule 75TOU - Individually Billed  
Northern Foundry

Present Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	TRADE SECRET DATA BEGINS												
Customer Charge													
Firm Energy													
Firm Demand													
Foundry Demand Discount													
Service Voltage Adjustment - Firm													
Total Base Revenue													
Fuel Adjustment													
Subtotal Revenue													
<b>Adjustments for Riders Included in Base Rates</b>													
Excess ADIT Credit													
Subtotal Revenue													
<b>Adjustments for Remaining Riders</b>													
Retail SEA													
Conservation Program Adjustment													
Transmission Adjustment													
Renewable Adjustment													
SRRR - Large Light & Power													
CARE Surcharge													
Total Revenue													
	TRADE SECRET DATA ENDS												

General Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	TRADE SECRET DATA BEGINS												
Customer Charge													
Firm On-Peak Energy													
Firm Off-Peak Energy													
Firm Super Off-Peak Energy													
Firm On-Peak Demand													
Firm Off-Peak Demand													
Firm Super Off-Peak Demand													
Firm Transmission Demand													
Foundry Demand Discount													
Service Voltage Adjustment - Firm													
Distribution Bulk Delivery													
Total Base Revenue													
Fuel Adjustment													
Subtotal Revenue													
<b>Adjustments for Riders Included in Base Rates</b>													
Excess ADIT Credit													
Subtotal Revenue													
<b>Adjustments for Remaining Riders</b>													
Retail SEA													
Conservation Program Adjustment													
Transmission Adjustment													
Renewable Adjustment													
SRRR - Large Light & Power													
CARE Surcharge													
Total Revenue													
	TRADE SECRET DATA ENDS												

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Rate Schedule 75TOU - Individually Billed  
USG

Type of Charge	Units	Annual Billing Units		Unit Charge		Annual Revenues		Increase	
		Present	General	Present	General	Present	General	\$	%
TRADE SECRET DATA BEGINS									
Customer Charge	# of Bills								
Firm On-Peak Energy	kWh								
Firm Off-Peak Energy	kWh								
Firm Super Off-Peak Energy	kWh								
Firm On-Peak Demand	kW								
Firm Off-Peak Demand	kW								
Firm Super Off-Peak Demand	kW								
Firm Transmission Demand	kW								
Service Voltage Adjustment - Firm	kW								
Total Base Revenue									
Fuel Adjustment	kWh								
Subtotal Revenue									
<b>Adjustments for Riders Included in Base Rates</b>									
Excess ADIT Credit	%								
Subtotal Revenue									
<b>Adjustments for Remaining Riders</b>									
Retail SEA	kWh								
CCRC	kWh								
Transmission Adjustment									
Renewable Adjustment									
SRRR - Large Light & Power									
CARE Surcharge	# of Bills								

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Rate Schedule 75TOU - Individually Billed  
USG

Present Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total												
TRADE SECRET DATA BEGINS																									
Customer Charge																									
Firm Energy																									
Firm Demand																									
Service Voltage Adjustment - Firm																									
Total Base Revenue																									
Fuel Adjustment																									
Subtotal Revenue																									
<b>Adjustments for Riders Included in Base Rates</b>																									
Excess ADIT Credit																									
Subtotal Revenue																									
<b>Adjustments for Remaining Riders</b>																									
Retail SEA																									
CCRC																									
Transmission Adjustment																									
Renewable Adjustment																									
SRRR - Large Light & Power																									
CARE Surcharge																									
Total Revenue																									
TRADE SECRET DATA ENDS																									

General Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total												
TRADE SECRET DATA BEGINS																									
Customer Charge																									
Firm On-Peak Energy																									
Firm Off-Peak Energy																									
Firm Super Off-Peak Energy																									
Firm On-Peak Demand																									
Firm Off-Peak Demand																									
Firm Super Off-Peak Demand																									
Firm Transmission Demand																									
Service Voltage Adjustment - Firm																									
Transmission Service Discount																									
Total Base Revenue																									
Fuel Adjustment																									
Subtotal Revenue																									
<b>Adjustments for Riders Included in Base Rates</b>																									
Excess ADIT Credit																									
Subtotal Revenue																									
<b>Adjustments for Remaining Riders</b>																									
Retail SEA																									
CCRC																									
Transmission Adjustment																									
Renewable Adjustment																									
SRRR - Large Light & Power																									
CARE Surcharge																									
Total Revenue																									
TRADE SECRET DATA ENDS																									

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Rate Schedule 76  
Outdoor and Area Lighting

Lamp Type	Option	Units # of Bills	Annual Billing Units		Unit Charge			Annual Revenues			Increase	
			Present	General	Present	General	Present	General	Present	General	\$	%
Service Charge			36	36	\$ 3.34	\$ 3.67	\$ 120	\$ 132	\$ 12		9.88%	
<b>Mercury Vapor</b>												
7,000 Lumen, 175 Watt	I	lamp	48	48	\$ 11.77	\$ 12.92	\$ 565	\$ 620	\$ 55		9.77%	
20,000 Lumen, 400 Watt	I	lamp	36	36	\$ 18.73	\$ 20.57	\$ 674	\$ 741	\$ 66		9.82%	
<b>Sodium Vapor</b>												
8,500 Lumen, 100 Watt	I	lamp	108	108	\$ 10.32	\$ 11.34	\$ 1,115	\$ 1,225	\$ 110		9.88%	
14,000 Lumen, 150 Watt	I	lamp	120	120	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	
23,000 Lumen, 250 Watt	I	lamp	72	72	\$ 28.13	\$ 30.90	\$ 2,026	\$ 2,225	\$ 199		9.83%	
45,000 Lumen, 400 Watt	I	lamp	72	72	\$ 22.60	\$ 24.83	\$ 1,627	\$ 1,788	\$ 161		9.87%	
<b>Metal Halide</b>												
17,000 Lumen, 250 Watt	I	lamp	12	12	\$ 16.69	\$ 18.34	\$ 200	\$ 220	\$ 20		9.89%	
28,800 Lumen, 400 Watt	I	lamp	360	360	\$ 20.33	\$ 22.34	\$ 7,319	\$ 8,042	\$ 724		9.89%	
<b>Light Emitting Diode</b>												
4,000 Lumen, ≤48 Watt	I	lamp	276	276	\$ 9.00	\$ 9.89	\$ 2,484	\$ 2,730	\$ 246		9.89%	
Pole Charge		per pole	180	180	\$ 10.50	\$ 11.54	\$ 1,890	\$ 2,077	\$ 187		9.90%	
Energy Charge		kWh	34,814	34,814	\$ 0.05990	\$ 0.06583	\$ 2,085	\$ 2,292	\$ 206		9.90%	
Total Base Revenue							\$ 20,105	\$ 22,091	\$ 1,986		9.88%	
Fuel Adjustment		kWh	137,015	137,015	\$ 0.021319	\$ 0.022054	\$ 2,921	\$ 3,022	\$ 101		3.45%	
Subtotal Revenue							\$ 23,026	\$ 25,113	\$ 2,087		9.06%	
<b>Adjustments for Riders Included in Base Rates</b>												
Excess ADIT Credit		%			0.0000%	0.0000%	\$ -	\$ -	\$ -		0.00%	
Subtotal Revenue							\$ 23,026	\$ 25,113	\$ 2,087		9.06%	
<b>Adjustments for Remaining Riders</b>												
Transmission Adjustment		kWh	137,015	137,015	\$ 0.00318	\$ 0.00318	\$ 436	\$ 436	\$ -		0.00%	
Renewable Adjustment		kWh	137,015	137,015	\$ 0.00178	\$ 0.00178	\$ 244	\$ 244	\$ -		0.00%	
SRRR - Lighting		kWh	137,015	137,015	\$ 0.00187	\$ 0.001870	\$ 256	\$ 256	\$ -		0.00%	
Retail SEA		kWh	137,015	137,015	\$ (0.00006)	\$ (0.00006)	\$ (8)	\$ (8)	\$ -		0.00%	
Conservation Program Adjustment		kWh	137,015	137,015	\$ 0.00215	\$ 0.00215	\$ 295	\$ 295	\$ -		0.00%	
Total Revenue							\$ 24,248	\$ 26,335	\$ 2,087		8.61%	

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Rate Schedule 76  
Outdoor and Area Lighting

Present Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Service Charge	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	120
<b>Mercury Vapor</b>													
7,000 Lumen, 175 Watt	I \$ 47	\$ 47	\$ 47	\$ 47	\$ 47	\$ 47	\$ 47	\$ 47	\$ 47	\$ 47	\$ 47	\$ 47	565
20,000 Lumen, 400 Watt	I \$ 56	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56	674
<b>Sodium Vapor</b>													
8,500 Lumen, 100 Watt	I \$ 93	\$ 93	\$ 93	\$ 93	\$ 93	\$ 93	\$ 93	\$ 93	\$ 93	\$ 93	\$ 93	\$ 93	1,115
23,000 Lumen, 250 Watt	I \$ 169	\$ 169	\$ 169	\$ 169	\$ 169	\$ 169	\$ 169	\$ 169	\$ 169	\$ 169	\$ 169	\$ 169	2,026
45,000 Lumen, 400 Watt	I \$ 136	\$ 136	\$ 136	\$ 136	\$ 136	\$ 136	\$ 136	\$ 136	\$ 136	\$ 136	\$ 136	\$ 136	1,627
<b>Metal Halide</b>													
17,000 Lumen, 250 Watt	I \$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	200
28,800 Lumen, 400 Watt	I \$ 610	\$ 610	\$ 610	\$ 610	\$ 610	\$ 610	\$ 610	\$ 610	\$ 610	\$ 610	\$ 610	\$ 610	7,319
<b>Light Emitting Diode</b>													
4,000 Lumen, s48 Watt	I \$ 207	\$ 207	\$ 207	\$ 207	\$ 207	\$ 207	\$ 207	\$ 207	\$ 207	\$ 207	\$ 207	\$ 207	2,484
Pole Charge	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	1,890
Energy Charge	\$ 230	\$ 187	\$ 182	\$ 150	\$ 131	\$ 116	\$ 124	\$ 147	\$ 167	\$ 199	\$ 216	\$ 235	2,085
Total Base Revenue	\$ 1,732	\$ 1,689	\$ 1,684	\$ 1,652	\$ 1,633	\$ 1,618	\$ 1,626	\$ 1,648	\$ 1,669	\$ 1,701	\$ 1,718	\$ 1,737	20,105
Fuel Adjustment	\$ 325	\$ 281	\$ 258	\$ 202	\$ 174	\$ 161	\$ 199	\$ 216	\$ 229	\$ 276	\$ 282	\$ 320	2,921
Subtotal Revenue	\$ 2,056	\$ 1,970	\$ 1,942	\$ 1,853	\$ 1,807	\$ 1,778	\$ 1,825	\$ 1,864	\$ 1,898	\$ 1,977	\$ 2,000	\$ 2,057	23,026
<b>Adjustments for Riders Included in Base Rates</b>													
Excess ADIT Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Subtotal Revenue	\$ 2,056	\$ 1,970	\$ 1,942	\$ 1,853	\$ 1,807	\$ 1,778	\$ 1,825	\$ 1,864	\$ 1,898	\$ 1,977	\$ 2,000	\$ 2,057	23,026
<b>Adjustments for Remaining Riders</b>													
Transmission Adjustment	\$ 48	\$ 39	\$ 38	\$ 31	\$ 27	\$ 24	\$ 26	\$ 30	\$ 35	\$ 42	\$ 45	\$ 49	436
Renewable Adjustment	\$ 27	\$ 22	\$ 21	\$ 18	\$ 15	\$ 14	\$ 15	\$ 17	\$ 20	\$ 23	\$ 25	\$ 28	244
SRRR - Lighting	\$ 28	\$ 23	\$ 22	\$ 18	\$ 16	\$ 14	\$ 15	\$ 18	\$ 21	\$ 24	\$ 27	\$ 29	256
Retail SEA	\$ (2)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (2)	\$ (2)	\$ (2)	\$ 1	\$ 4	(8)
Conservation Program Adjustment	\$ 30	\$ 25	\$ 24	\$ 20	\$ 17	\$ 15	\$ 17	\$ 19	\$ 26	\$ 31	\$ 33	\$ 37	295
Total Revenue	\$ 2,188	\$ 2,078	\$ 2,047	\$ 1,940	\$ 1,882	\$ 1,844	\$ 1,896	\$ 1,947	\$ 1,997	\$ 2,095	\$ 2,131	\$ 2,203	24,248
<b>General Rates</b>													
Service Charge	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	132
<b>Mercury Vapor</b>													
7,000 Lumen, 175 Watt	I \$ 52	\$ 52	\$ 52	\$ 52	\$ 52	\$ 52	\$ 52	\$ 52	\$ 52	\$ 52	\$ 52	\$ 52	620
20,000 Lumen, 400 Watt	I \$ 62	\$ 62	\$ 62	\$ 62	\$ 62	\$ 62	\$ 62	\$ 62	\$ 62	\$ 62	\$ 62	\$ 62	741
<b>Sodium Vapor</b>													
8,500 Lumen, 100 Watt	I \$ 102	\$ 102	\$ 102	\$ 102	\$ 102	\$ 102	\$ 102	\$ 102	\$ 102	\$ 102	\$ 102	\$ 102	1,225
23,000 Lumen, 250 Watt	I \$ 185	\$ 185	\$ 185	\$ 185	\$ 185	\$ 185	\$ 185	\$ 185	\$ 185	\$ 185	\$ 185	\$ 185	2,225
45,000 Lumen, 400 Watt	I \$ 149	\$ 149	\$ 149	\$ 149	\$ 149	\$ 149	\$ 149	\$ 149	\$ 149	\$ 149	\$ 149	\$ 149	1,788
<b>Metal Halide</b>													
17,000 Lumen, 250 Watt	I \$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	220
28,800 Lumen, 400 Watt	I \$ 670	\$ 670	\$ 670	\$ 670	\$ 670	\$ 670	\$ 670	\$ 670	\$ 670	\$ 670	\$ 670	\$ 670	8,042
<b>Light Emitting Diode</b>													
4,000 Lumen, s48 Watt	I \$ 227	\$ 227	\$ 227	\$ 227	\$ 227	\$ 227	\$ 227	\$ 227	\$ 227	\$ 227	\$ 227	\$ 227	2,730
Pole Charge	\$ 173	\$ 173	\$ 173	\$ 173	\$ 173	\$ 173	\$ 173	\$ 173	\$ 173	\$ 173	\$ 173	\$ 173	2,077
Energy Charge	\$ 253	\$ 206	\$ 200	\$ 165	\$ 144	\$ 127	\$ 137	\$ 161	\$ 183	\$ 219	\$ 238	\$ 258	2,292
Total Base Revenue	\$ 1,903	\$ 1,856	\$ 1,850	\$ 1,815	\$ 1,794	\$ 1,777	\$ 1,787	\$ 1,811	\$ 1,833	\$ 1,869	\$ 1,888	\$ 1,908	22,091
Fuel Adjustment	\$ 336	\$ 291	\$ 266	\$ 209	\$ 180	\$ 166	\$ 206	\$ 223	\$ 237	\$ 286	\$ 291	\$ 331	3,022
Subtotal Revenue	\$ 2,239	\$ 2,147	\$ 2,117	\$ 2,023	\$ 1,974	\$ 1,943	\$ 1,992	\$ 2,034	\$ 2,071	\$ 2,155	\$ 2,179	\$ 2,239	25,113
<b>Adjustments for Riders Included in Base Rates</b>													
Excess ADIT Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Subtotal Revenue	\$ 2,239	\$ 2,147	\$ 2,117	\$ 2,023	\$ 1,974	\$ 1,943	\$ 1,992	\$ 2,034	\$ 2,071	\$ 2,155	\$ 2,179	\$ 2,239	25,113
<b>Adjustments for Remaining Riders</b>													
Transmission Adjustment	\$ 48	\$ 39	\$ 38	\$ 31	\$ 27	\$ 24	\$ 26	\$ 30	\$ 35	\$ 42	\$ 45	\$ 49	436
Renewable Adjustment	\$ 27	\$ 22	\$ 21	\$ 18	\$ 15	\$ 14	\$ 15	\$ 17	\$ 20	\$ 23	\$ 25	\$ 28	244
SRRR - Lighting	\$ 28	\$ 23	\$ 22	\$ 18	\$ 16	\$ 14	\$ 15	\$ 18	\$ 21	\$ 24	\$ 27	\$ 29	256
Retail SEA	\$ (2)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (2)	\$ (2)	\$ (2)	\$ 1	\$ 4	(8)
Conservation Program Adjustment	\$ 30	\$ 25	\$ 24	\$ 20	\$ 17	\$ 15	\$ 17	\$ 19	\$ 26	\$ 31	\$ 33	\$ 37	295
Total Revenue	\$ 2,371	\$ 2,255	\$ 2,222	\$ 2,110	\$ 2,049	\$ 2,010	\$ 2,063	\$ 2,117	\$ 2,170	\$ 2,272	\$ 2,310	\$ 2,386	26,335

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Rate Schedule 77  
Outdoor and Area Lighting

Lamp Type	Option	Units # of Bills	Annual Billing Units		Unit Charge		Annual Revenues		Increase	
			Present	General	Present	General	Present	General	\$	%
Service Charge			180	180	3.34	3.67	601	661	59	9.88%
<b>Mercury Vapor</b>										
7,000 Lumen, 175 Watt	I	lamp	5,580	5,580	11.77	12.92	65,677	72,094	6,417	9.77%
7,000 Lumen, 175 Watt	II	lamp	792	792	8.23	9.03	6,518	7,152	634	9.72%
20,000 Lumen, 400 Watt	I	lamp	636	636	18.73	20.57	11,912	13,083	1,170	9.82%
20,000 Lumen, 400 Watt	II	lamp	24	24	12.40	13.62	298	327	29	9.84%
55,000 Lumen, 1,000 Watt	I	lamp	12	12	34.89	38.33	419	460	41	9.86%
55,000 Lumen, 1,000 Watt	II	lamp	12	12	24.58	27.00	295	324	29	9.85%
<b>Sodium Vapor</b>										
8,500 Lumen, 100 Watt	I	lamp	7,200	7,200	10.32	11.34	74,304	81,648	7,344	9.88%
8,500 Lumen, 100 Watt	II	lamp	36	36	5.96	6.54	215	235	21	9.73%
8,500 Lumen, 100 Watt	III	kWh	504	504	0.05990	0.06583	30	33	3	9.90%
14,000 Lumen, 350 Watt	I	lamp	1,152	1,152	11.90	13.07	13,709	15,057	1,348	9.83%
23,000 Lumen, 250 Watt	I	lamp	8,268	8,268	16.88	18.54	139,564	153,289	13,725	9.83%
23,000 Lumen, 250 Watt	II	lamp	216	216	10.12	11.11	2,186	2,400	214	9.78%
45,000 Lumen, 400 Watt	I	lamp	6,984	6,984	22.60	24.83	157,838	173,413	15,574	9.87%
45,000 Lumen, 400 Watt	II	lamp	144	144	14.89	16.35	2,144	2,354	210	9.81%
<b>Metal Halide</b>										
17,000 Lumen, 250 Watt	I	lamp	1,788	1,788	16.69	18.34	29,842	32,792	2,950	9.89%
28,800 Lumen, 400 Watt	I	lamp	2,352	2,352	20.33	22.34	47,816	52,544	4,728	9.89%
88,000 Lumen, 1,000 Watt	I	lamp	612	612	33.87	37.22	20,728	22,779	2,050	9.89%
<b>Light Emitting Diode</b>										
4,000 Lumen, s48 Watt	I	lamp	32,364	32,364	9.00	9.89	291,276	320,080	28,804	9.89%
4,000 Lumen, s48 Watt	II	lamp	132	132		9.89	1,188	1,305	117	9.89%
Pole Charge		per pole	13,668	13,668	10.50	11.54	143,514	157,729	14,215	9.90%
Energy Charge		kWh	113,326	113,326	0.05990	0.06583	6,788	7,460	672	9.90%
Total Base Revenue							\$ 1,016,862	\$ 1,117,217	\$ 100,355	9.87%
Fuel Adjustment			4,492,096	4,492,096	0.02132	0.02205	\$ 95,764	\$ 99,068	\$ 3,303	3.45%
Subtotal Revenue							\$ 1,112,626	\$ 1,216,284	\$ 103,658	9.32%
<b>Adjustments for Riders Included in Base Rates</b>										
Excess ADIT Credit		kWh			0.0000%	0.0000%	\$ -	\$ -	\$ -	0.00%
Subtotal							\$ 1,112,626	\$ 1,216,284	\$ 103,658	9.32%
<b>Adjustments for Remaining Riders</b>										
Transmission Adjustment		kWh	4,492,096	4,492,096	0.00318	0.00318	\$ 14,285	\$ 14,285	\$ -	0.00%
Renewable Adjustment		kWh	4,492,096	4,492,096	0.00178	0.00178	\$ 7,996	\$ 7,996	\$ -	0.00%
SRRR - Lighting		kWh	4,492,096	4,492,096	0.00187	0.001870	\$ 8,400	\$ 8,400	\$ -	0.00%
Retail SEA		kWh	4,492,096	4,492,096	(0.00006)	(0.00006)	\$ (273)	\$ (273)	\$ -	0.00%
Conservation Program Adjustment		kWh	4,492,096	4,492,096	0.00215	0.00215	\$ 9,662	\$ 9,662	\$ -	0.00%
Total							\$ 1,152,696	\$ 1,256,354	\$ 103,658	8.99%



**PUBLIC DOCUMENT**  
**NON-PUBLIC DATA EXCISED**

**Rate Schedule 77**

**Outdoor and Area Lighting**

Present Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Service Charge	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 601
<b>Mercury Vapor</b>													
7,000 Lumen, 175 Watt	I \$ 5,473	\$ 5,473	\$ 5,473	\$ 5,473	\$ 5,473	\$ 5,473	\$ 5,473	\$ 5,473	\$ 5,473	\$ 5,473	\$ 5,473	\$ 5,473	\$ 65,677
7,000 Lumen, 175 Watt	II \$ 543	\$ 543	\$ 543	\$ 543	\$ 543	\$ 543	\$ 543	\$ 543	\$ 543	\$ 543	\$ 543	\$ 543	\$ 6,518
20,000 Lumen, 400 Watt	I \$ 993	\$ 993	\$ 993	\$ 993	\$ 993	\$ 993	\$ 993	\$ 993	\$ 993	\$ 993	\$ 993	\$ 993	\$ 11,912
20,000 Lumen, 400 Watt	II \$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 298
55,000 Lumen, 1,000 Watt	I \$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 419
55,000 Lumen, 1,000 Watt	II \$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 295
<b>Sodium Vapor</b>													
8,500 Lumen, 100 Watt	I \$ 6,192	\$ 6,192	\$ 6,192	\$ 6,192	\$ 6,192	\$ 6,192	\$ 6,192	\$ 6,192	\$ 6,192	\$ 6,192	\$ 6,192	\$ 6,192	\$ 74,304
8,500 Lumen, 100 Watt	II \$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 215
8,500 Lumen, 100 Watt	III \$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 30
14,000 Lumen, 150 Watt	I \$ 1,142	\$ 1,142	\$ 1,142	\$ 1,142	\$ 1,142	\$ 1,142	\$ 1,142	\$ 1,142	\$ 1,142	\$ 1,142	\$ 1,142	\$ 1,142	\$ 13,709
23,000 Lumen, 250 Watt	I \$ 11,630	\$ 11,630	\$ 11,630	\$ 11,630	\$ 11,630	\$ 11,630	\$ 11,630	\$ 11,630	\$ 11,630	\$ 11,630	\$ 11,630	\$ 11,630	\$ 139,564
23,000 Lumen, 250 Watt	II \$ 182	\$ 182	\$ 182	\$ 182	\$ 182	\$ 182	\$ 182	\$ 182	\$ 182	\$ 182	\$ 182	\$ 182	\$ 2,186
45,000 Lumen, 400 Watt	I \$ 13,153	\$ 13,153	\$ 13,153	\$ 13,153	\$ 13,153	\$ 13,153	\$ 13,153	\$ 13,153	\$ 13,153	\$ 13,153	\$ 13,153	\$ 13,153	\$ 157,838
45,000 Lumen, 400 Watt	II \$ 179	\$ 179	\$ 179	\$ 179	\$ 179	\$ 179	\$ 179	\$ 179	\$ 179	\$ 179	\$ 179	\$ 179	\$ 2,144
<b>Metal Halide</b>													
17,000 Lumen, 250 Watt	I \$ 2,487	\$ 2,487	\$ 2,487	\$ 2,487	\$ 2,487	\$ 2,487	\$ 2,487	\$ 2,487	\$ 2,487	\$ 2,487	\$ 2,487	\$ 2,487	\$ 29,842
28,800 Lumen, 400 Watt	I \$ 3,985	\$ 3,985	\$ 3,985	\$ 3,985	\$ 3,985	\$ 3,985	\$ 3,985	\$ 3,985	\$ 3,985	\$ 3,985	\$ 3,985	\$ 3,985	\$ 47,816
88,000 Lumen, 1,000 Watt	I \$ 1,727	\$ 1,727	\$ 1,727	\$ 1,727	\$ 1,727	\$ 1,727	\$ 1,727	\$ 1,727	\$ 1,727	\$ 1,727	\$ 1,727	\$ 1,727	\$ 20,728
<b>Light Emitting Diode</b>													
4,000 Lumen, s48 Watt	I \$ 24,273	\$ 24,273	\$ 24,273	\$ 24,273	\$ 24,273	\$ 24,273	\$ 24,273	\$ 24,273	\$ 24,273	\$ 24,273	\$ 24,273	\$ 24,273	\$ 291,276
4,000 Lumen, s48 Watt	II \$ 99	\$ 99	\$ 99	\$ 99	\$ 99	\$ 99	\$ 99	\$ 99	\$ 99	\$ 99	\$ 99	\$ 99	\$ 1,188
Pole Charge	\$ 11,960	\$ 11,960	\$ 11,960	\$ 11,960	\$ 11,960	\$ 11,960	\$ 11,960	\$ 11,960	\$ 11,960	\$ 11,960	\$ 11,960	\$ 11,960	\$ 143,514
Energy Charge	\$ 749	\$ 610	\$ 593	\$ 488	\$ 427	\$ 377	\$ 405	\$ 477	\$ 544	\$ 649	\$ 704	\$ 765	\$ 6,788
Total Base Revenue	\$ 84,922	\$ 84,783	\$ 84,766	\$ 84,660	\$ 84,599	\$ 84,549	\$ 84,577	\$ 84,649	\$ 84,716	\$ 84,822	\$ 84,878	\$ 84,939	\$ 1,016,862
Fuel Adjustment	\$ 10,649	\$ 9,242	\$ 8,438	\$ 6,618	\$ 5,717	\$ 5,249	\$ 6,494	\$ 7,055	\$ 7,522	\$ 9,062	\$ 9,217	\$ 10,500	\$ 95,764
Subtotal Revenue	\$ 95,572	\$ 94,025	\$ 93,204	\$ 91,278	\$ 90,317	\$ 89,798	\$ 91,071	\$ 91,705	\$ 92,238	\$ 93,884	\$ 94,095	\$ 95,439	\$ 1,112,626

**Adjustments for Riders Included in Base Rates**

Excess ADIT Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Revenue	\$ 95,572	\$ 94,025	\$ 93,204	\$ 91,278	\$ 90,317	\$ 89,798	\$ 91,071	\$ 91,705	\$ 92,238	\$ 93,884	\$ 94,095	\$ 95,439	\$ 1,112,626

**Adjustments for Remaining Riders**

Transmission Adjustment	\$ 1,577	\$ 1,291	\$ 1,248	\$ 1,028	\$ 899	\$ 788	\$ 852	\$ 995	\$ 1,146	\$ 1,365	\$ 1,476	\$ 1,619	\$ 14,285
Renewable Adjustment	\$ 883	\$ 723	\$ 699	\$ 575	\$ 503	\$ 441	\$ 477	\$ 557	\$ 641	\$ 764	\$ 826	\$ 906	\$ 7,996
SRRR - Lighting	\$ 927	\$ 759	\$ 734	\$ 605	\$ 529	\$ 464	\$ 501	\$ 585	\$ 674	\$ 803	\$ 868	\$ 952	\$ 8,400
Retail SEA	\$ (55)	\$ (28)	\$ (27)	\$ (29)	\$ (28)	\$ (32)	\$ (40)	\$ (53)	\$ (68)	\$ (82)	\$ 28	\$ 143	\$ (273)
Conservation Program Adjustment	\$ 999	\$ 818	\$ 791	\$ 651	\$ 570	\$ 500	\$ 540	\$ 631	\$ 851	\$ 1,013	\$ 1,096	\$ 1,202	\$ 9,662
Total Revenue	\$ 99,903	\$ 97,588	\$ 96,648	\$ 94,109	\$ 92,789	\$ 91,599	\$ 93,399	\$ 94,420	\$ 95,482	\$ 97,748	\$ 98,389	\$ 100,263	\$ 1,152,696

**General Rates**

General Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Service Charge	\$ 55	\$ 55	\$ 55	\$ 55	\$ 55	\$ 55	\$ 55	\$ 55	\$ 55	\$ 55	\$ 55	\$ 55	\$ 661
<b>Mercury Vapor</b>													
7,000 Lumen, 175 Watt	I \$ 6,008	\$ 6,008	\$ 6,008	\$ 6,008	\$ 6,008	\$ 6,008	\$ 6,008	\$ 6,008	\$ 6,008	\$ 6,008	\$ 6,008	\$ 6,008	\$ 72,094
7,000 Lumen, 175 Watt	II \$ 596	\$ 596	\$ 596	\$ 596	\$ 596	\$ 596	\$ 596	\$ 596	\$ 596	\$ 596	\$ 596	\$ 596	\$ 7,152
20,000 Lumen, 400 Watt	I \$ 1,090	\$ 1,090	\$ 1,090	\$ 1,090	\$ 1,090	\$ 1,090	\$ 1,090	\$ 1,090	\$ 1,090	\$ 1,090	\$ 1,090	\$ 1,090	\$ 13,083
20,000 Lumen, 400 Watt	II \$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 327
55,000 Lumen, 1,000 Watt	I \$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 460
55,000 Lumen, 1,000 Watt	II \$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 324
<b>Sodium Vapor</b>													
8,500 Lumen, 100 Watt	I \$ 6,804	\$ 6,804	\$ 6,804	\$ 6,804	\$ 6,804	\$ 6,804	\$ 6,804	\$ 6,804	\$ 6,804	\$ 6,804	\$ 6,804	\$ 6,804	\$ 81,648
8,500 Lumen, 100 Watt	II \$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 235
8,500 Lumen, 100 Watt	III \$ 4	\$ 3	\$ 3	\$ 3	\$ 2	\$ 2	\$ 2	\$ 2	\$ 3	\$ 3	\$ 3	\$ 3	\$ 33
14,000 Lumen, 150 Watt	I \$ 1,255	\$ 1,255	\$ 1,255	\$ 1,255	\$ 1,255	\$ 1,255	\$ 1,255	\$ 1,255	\$ 1,255	\$ 1,255	\$ 1,255	\$ 1,255	\$ 15,057
23,000 Lumen, 250 Watt	I \$ 12,774	\$ 12,774	\$ 12,774	\$ 12,774	\$ 12,774	\$ 12,774	\$ 12,774	\$ 12,774	\$ 12,774	\$ 12,774	\$ 12,774	\$ 12,774	\$ 153,289
23,000 Lumen, 250 Watt	II \$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 2,400
45,000 Lumen, 400 Watt	I \$ 14,451	\$ 14,451	\$ 14,451	\$ 14,451	\$ 14,451	\$ 14,451	\$ 14,451	\$ 14,451	\$ 14,451	\$ 14,451	\$ 14,451	\$ 14,451	\$ 173,413
45,000 Lumen, 400 Watt	II \$ 196	\$ 196	\$ 196	\$ 196	\$ 196	\$ 196	\$ 196	\$ 196	\$ 196	\$ 196	\$ 196	\$ 196	\$ 2,354
<b>Metal Halide</b>													
17,000 Lumen, 250 Watt	I \$ 2,733	\$ 2,733	\$ 2,733	\$ 2,733	\$ 2,733	\$ 2,733	\$ 2,733	\$ 2,733	\$ 2,733	\$ 2,733	\$ 2,733	\$ 2,733	\$ 32,792
28,800 Lumen, 400 Watt	I \$ 4,379	\$ 4,379	\$ 4,379	\$ 4,379	\$ 4,379	\$ 4,379	\$ 4,379	\$ 4,379	\$ 4,379	\$ 4,379	\$ 4,379	\$ 4,379	\$ 52,544
88,000 Lumen, 1,000 Watt	I \$ 1,898	\$ 1,898	\$ 1,898	\$ 1,898	\$ 1,898	\$ 1,898	\$ 1,898	\$ 1,898	\$ 1,898	\$ 1,898	\$ 1,898	\$ 1,898	\$ 22,779
<b>Light Emitting Diode</b>													
4,000 Lumen, s48 Watt	I \$ 26,673	\$ 26,673	\$ 26,673	\$ 26,673	\$ 26,673	\$ 26,673	\$ 26,673	\$ 26,673	\$ 26,673	\$ 26,673	\$ 26,673	\$ 26,673	\$ 320,080
4,000 Lumen, s48 Watt	II \$ 109	\$ 109	\$ 109	\$ 109	\$ 109	\$ 109	\$ 109	\$ 109	\$ 109	\$ 109	\$ 109	\$ 109	\$ 1,305
Pole Charge	\$ 13,144	\$ 13,144	\$ 13,144	\$ 13,144	\$ 13,144	\$ 13,144	\$ 13,144	\$ 13,144	\$ 13,144	\$ 13,144	\$ 13,144	\$ 13,144	\$ 157,729
Energy Charge	\$ 823	\$ 670	\$ 652	\$ 536	\$ 469	\$ 414	\$ 445	\$ 524	\$ 597	\$ 713	\$ 774	\$ 841	\$ 7,460
Total Base Revenue	\$ 93,303	\$ 93,150	\$ 93,132	\$ 93,016	\$ 92,948	\$ 92,893	\$ 92,924	\$ 93,003	\$ 93,077	\$ 93,193	\$ 93,254	\$ 93,322	\$ 1,117,217
Fuel Adjustment	\$ 10,017	\$ 9,560	\$ 8,729	\$ 6,846	\$ 5,915	\$ 5,430	\$ 6,718	\$ 7,299	\$ 7,781	\$ 9,375	\$ 9,535	\$ 10,862	\$ 99,068
Subtotal Revenue	\$ 104,320	\$ 102,711	\$ 101,861	\$ 99,862	\$ 98,863	\$ 98,324	\$ 99,642	\$ 100,302	\$ 100,858	\$ 102,568	\$ 102,790	\$ 104,184	\$ 1,216,284

**Adjustments for Riders Included in Base Rates**

Excess ADIT Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Revenue	\$ 104,320	\$ 102,711	\$ 101,861	\$ 99,862	\$ 98,863	\$ 98,324	\$ 99,642	\$ 100,302	\$ 100,858	\$ 102,568	\$ 102,790	\$ 104,184	\$ 1,216,284

**Adjustments for Remaining Riders**

Transmission Adjustment	\$ 1,577	\$ 1,291	\$ 1,248	\$ 1,028	\$ 899	\$ 788	\$ 852	\$ 995	\$ 1,146	\$ 1,365	\$ 1,476	\$ 1,619	\$ 14,285
Renewable Adjustment	\$ 883	\$ 723	\$ 699	\$ 575	\$ 503	\$ 441	\$ 477	\$ 557	\$ 641	\$ 764	\$ 826	\$ 906	\$ 7,996
SRRR - Lighting	\$ 927	\$ 759	\$ 734	\$ 605	\$ 529	\$ 464	\$ 501	\$ 585	\$ 674	\$ 803	\$ 868	\$ 952	\$ 8,400
Retail SEA	\$ (55)	\$ (28)	\$ (27)	\$ (29)	\$ (28)	\$ (32)	\$ (40)	\$ (53)	\$ (68)	\$ (82)	\$ 28	\$ 143	\$ (273)
Conservation Program Adjustment	\$ 999	\$ 818	\$ 791	\$ 651	\$ 5								

PUBLIC DOCUMENT  
NON-PUBLIC DATA EXCISED

Rate Schedules 80, 84  
Street/Highway Lighting

Lamp Type	Option	Units # of Bills	Annual Billing Units		Unit Charge		Annual Revenues		Increase	
			Present	General	Present	General	Present	General	\$	%
Service Charge	IV		10,176	10,176	\$ 3.34	\$ 3.67	\$ 33,988	\$ 37,346	\$ 3,358	9.88%
<b>Mercury Vapor</b>										
7,000 Lumen, 175 Watt	III	kWh	4,440	4,440	\$ 0.05990	\$ 0.06583	\$ 266	\$ 292	\$ 26	9.90%
10,000 Lumen, 250 Watt	III	kWh	9,792	9,792	\$ 0.05990	\$ 0.06583	\$ 587	\$ 645	\$ 58	9.90%
20,000 Lumen, 400 Watt	III	kWh	40,572	40,572	\$ 0.05990	\$ 0.06583	\$ 2,430	\$ 2,671	\$ 241	9.90%
<b>Sodium Vapor</b>										
8,500 Lumen, 100 Watt	III	kWh	24,192	24,192	\$ 0.05990	\$ 0.06583	\$ 1,449	\$ 1,593	\$ 143	9.90%
14,000 Lumen, 150 Watt	I	lamp	24	24	\$ 15.88	\$ 17.45	\$ 381	\$ 419	\$ 38	9.89%
14,000 Lumen, 150 Watt	III	kWh	77,112	77,112	\$ 0.05990	\$ 0.06583	\$ 4,619	\$ 5,076	\$ 457	9.90%
20,500 Lumen, 200 Watt	III	kWh	55,860	55,860	\$ 0.05990	\$ 0.06583	\$ 3,346	\$ 3,677	\$ 331	9.90%
23,000 Lumen, 250 Watt	III	kWh	253,368	253,368	\$ 0.05990	\$ 0.06583	\$ 15,177	\$ 16,679	\$ 1,502	9.90%
45,000 Lumen, 400 Watt	III	kWh	227,808	227,808	\$ 0.05990	\$ 0.06583	\$ 13,646	\$ 14,997	\$ 1,351	9.90%
<b>Metal Halide</b>										
<b>Light Emitting Diode</b>										
4,000 Lumen, ≤54 Watt	I	lamp	48	48	\$ 13.60	\$ 14.95	\$ 653	\$ 718	\$ 65	9.93%
8,800 Lumen, ≤118 Watt	I	lamp	12	12	\$ 18.10	\$ 19.89	\$ 217	\$ 239	\$ 21	9.89%
Energy Charge		kWh	3,815,390	3,815,390	\$ 0.05990	\$ 0.06583	\$ 228,542	\$ 251,167	\$ 22,625	9.90%
Total Base Revenue							\$ 305,300	\$ 335,518	\$ 30,218	9.90%
Fuel Adjustment			4,511,455	4,511,455	\$ 0.021270	\$ 0.022003	\$ 95,958	\$ 99,268	\$ 3,310	3.45%
Subtotal Revenue							\$ 401,258	\$ 434,785	\$ 33,527	8.36%
<b>Adjustments for Riders Included in Base Rates</b>										
Excess ADIT Credit		kWh			0.0000%	0.0000%	\$ -	\$ -	\$ -	0.00%
Subtotal Revenue							\$ 401,258	\$ 434,785	\$ 33,527	8.36%
<b>Adjustments for Remaining Riders</b>										
Transmission Adjustment		kWh	4,511,455	4,511,455	\$ 0.00318	\$ 0.00318	\$ 14,346	\$ 14,346	\$ -	0.00%
Renewable Adjustment		kWh	4,511,455	4,511,455	\$ 0.00178	\$ 0.00178	\$ 8,030	\$ 8,030	\$ -	0.00%
SRRR - Lighting		kWh	4,511,455	4,511,455	\$ 0.00187	\$ 0.00187	\$ 8,436	\$ 8,436	\$ -	0.00%
Retail SEA		kWh	4,511,455	4,511,455	\$ (0.00005)	\$ (0.00005)	\$ (237)	\$ (237)	\$ -	0.00%
Conservation Program Adjustment		kWh	4,511,455	4,511,455	\$ 0.00215	\$ 0.00215	\$ 9,703	\$ 9,703	\$ -	0.00%
Total Revenue							\$ 441,537	\$ 475,065	\$ 33,527	7.59%

PUBLIC DOCUMENT  
NON-PUBLIC DATA EXCISED

Rate Schedules 80, 84  
Street/Highway Lighting

Present Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Service Charge	\$ 2,832	\$ 2,832	\$ 2,832	\$ 2,832	\$ 2,832	\$ 2,832	\$ 2,832	\$ 2,832	\$ 2,832	\$ 2,832	\$ 2,832	\$ 2,832	\$ 33,988
<b>Mercury Vapor</b>													
7,000 Lumen, 175 Watt	III \$ 29	\$ 24	\$ 23	\$ 19	\$ 17	\$ 15	\$ 16	\$ 19	\$ 21	\$ 25	\$ 28	\$ 30	\$ 266
10,000 Lumen, 250 Watt	III \$ 65	\$ 53	\$ 51	\$ 42	\$ 37	\$ 33	\$ 35	\$ 41	\$ 47	\$ 56	\$ 61	\$ 66	\$ 587
20,000 Lumen, 400 Watt	III \$ 268	\$ 219	\$ 213	\$ 175	\$ 152	\$ 135	\$ 146	\$ 170	\$ 195	\$ 231	\$ 252	\$ 275	\$ 2,430
<b>Sodium Vapor</b>													
8,500 Lumen, 100 Watt	III \$ 161	\$ 132	\$ 127	\$ 104	\$ 92	\$ 81	\$ 86	\$ 101	\$ 115	\$ 138	\$ 150	\$ 164	\$ 1,449
14,000 Lumen, 150 Watt	I \$ 32	\$ 32	\$ 32	\$ 32	\$ 32	\$ 32	\$ 32	\$ 32	\$ 32	\$ 32	\$ 32	\$ 32	\$ 381
14,000 Lumen, 150 Watt	III \$ 507	\$ 415	\$ 403	\$ 330	\$ 293	\$ 257	\$ 275	\$ 324	\$ 367	\$ 440	\$ 477	\$ 532	\$ 4,619
20,500 Lumen, 200 Watt	III \$ 367	\$ 302	\$ 294	\$ 241	\$ 211	\$ 185	\$ 200	\$ 235	\$ 267	\$ 320	\$ 346	\$ 379	\$ 3,346
23,000 Lumen, 250 Watt	III \$ 1,674	\$ 1,364	\$ 1,327	\$ 1,091	\$ 955	\$ 843	\$ 905	\$ 1,066	\$ 1,215	\$ 1,451	\$ 1,575	\$ 1,711	\$ 15,177
45,000 Lumen, 400 Watt	III \$ 1,503	\$ 1,232	\$ 1,191	\$ 981	\$ 860	\$ 758	\$ 819	\$ 954	\$ 1,090	\$ 1,300	\$ 1,415	\$ 1,543	\$ 13,646
<b>Metal Halide</b>													
<b>Light Emitting Diode</b>													
4,000 Lumen, s54 Watt	I \$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 653
8,800 Lumen, s118 Watt	I \$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 217
Energy Charge	\$ 37,774	\$ 28,642	\$ 22,527	\$ 17,126	\$ 10,925	\$ 6,167	\$ 6,361	\$ 9,371	\$ 17,910	\$ 19,576	\$ 24,591	\$ 27,571	\$ 228,542
Total Base Revenue	\$ 45,285	\$ 35,320	\$ 29,092	\$ 23,045	\$ 16,479	\$ 11,409	\$ 11,779	\$ 15,217	\$ 24,163	\$ 26,473	\$ 31,829	\$ 35,208	\$ 305,300
Fuel Adjustment	\$ 15,191	\$ 12,309	\$ 9,394	\$ 6,876	\$ 4,575	\$ 2,998	\$ 3,584	\$ 4,626	\$ 7,402	\$ 8,302	\$ 9,585	\$ 11,115	\$ 95,958
Subtotal Revenue	\$ 60,475	\$ 47,630	\$ 38,486	\$ 29,921	\$ 21,054	\$ 14,407	\$ 15,364	\$ 19,844	\$ 31,565	\$ 34,776	\$ 41,414	\$ 46,323	\$ 401,258

Adjustments for Riders Included in Base Rates

Excess ADIT Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Revenue	\$ 60,475	\$ 47,630	\$ 38,486	\$ 29,921	\$ 21,054	\$ 14,407	\$ 15,364	\$ 19,844	\$ 31,565	\$ 34,776	\$ 41,414	\$ 46,323	\$ 401,258
<b>Adjustments for Remaining Riders</b>													
Transmission Adjustment	\$ 2,249	\$ 1,720	\$ 1,389	\$ 1,068	\$ 720	\$ 450	\$ 470	\$ 653	\$ 1,128	\$ 1,250	\$ 1,535	\$ 1,714	\$ 14,346
Renewable Adjustment	\$ 1,259	\$ 963	\$ 778	\$ 598	\$ 403	\$ 252	\$ 263	\$ 365	\$ 631	\$ 700	\$ 859	\$ 960	\$ 8,030
SRRR - Lighting	\$ 1,323	\$ 1,011	\$ 817	\$ 628	\$ 423	\$ 265	\$ 276	\$ 384	\$ 663	\$ 735	\$ 903	\$ 1,008	\$ 8,436
Retail SEA	\$ (78)	\$ (38)	\$ (31)	\$ (30)	\$ (23)	\$ (18)	\$ (22)	\$ (35)	\$ (67)	\$ (75)	\$ 29	\$ 151	\$ (237)
Conservation Program Adjustment	\$ 1,425	\$ 1,090	\$ 880	\$ 677	\$ 456	\$ 285	\$ 298	\$ 414	\$ 837	\$ 928	\$ 1,140	\$ 1,273	\$ 9,703
Total Revenue	\$ 66,653	\$ 52,376	\$ 42,320	\$ 32,862	\$ 23,033	\$ 15,641	\$ 16,649	\$ 21,624	\$ 34,757	\$ 38,315	\$ 45,879	\$ 51,429	\$ 441,537

General Rates

General Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Service Charge	\$ 3,112	\$ 3,112	\$ 3,112	\$ 3,112	\$ 3,112	\$ 3,112	\$ 3,112	\$ 3,112	\$ 3,112	\$ 3,112	\$ 3,112	\$ 3,112	\$ 37,346
<b>Mercury Vapor</b>													
7,000 Lumen, 175 Watt	III \$ 32	\$ 26	\$ 26	\$ 21	\$ 18	\$ 16	\$ 17	\$ 20	\$ 23	\$ 28	\$ 30	\$ 33	\$ 292
10,000 Lumen, 250 Watt	III \$ 71	\$ 58	\$ 56	\$ 46	\$ 41	\$ 36	\$ 38	\$ 45	\$ 52	\$ 62	\$ 67	\$ 73	\$ 645
20,000 Lumen, 400 Watt	III \$ 294	\$ 241	\$ 234	\$ 192	\$ 167	\$ 148	\$ 160	\$ 187	\$ 214	\$ 254	\$ 276	\$ 303	\$ 2,671
<b>Sodium Vapor</b>													
8,500 Lumen, 100 Watt	III \$ 177	\$ 145	\$ 139	\$ 114	\$ 101	\$ 88	\$ 95	\$ 111	\$ 126	\$ 152	\$ 164	\$ 180	\$ 1,593
14,000 Lumen, 150 Watt	I \$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 419
14,000 Lumen, 150 Watt	III \$ 557	\$ 457	\$ 443	\$ 363	\$ 322	\$ 282	\$ 302	\$ 356	\$ 403	\$ 483	\$ 524	\$ 584	\$ 5,076
20,500 Lumen, 200 Watt	III \$ 403	\$ 332	\$ 323	\$ 265	\$ 232	\$ 203	\$ 219	\$ 258	\$ 294	\$ 352	\$ 381	\$ 416	\$ 3,677
23,000 Lumen, 250 Watt	III \$ 1,840	\$ 1,499	\$ 1,458	\$ 1,199	\$ 1,049	\$ 927	\$ 995	\$ 1,172	\$ 1,335	\$ 1,594	\$ 1,731	\$ 1,880	\$ 16,679
45,000 Lumen, 400 Watt	III \$ 1,651	\$ 1,354	\$ 1,309	\$ 1,079	\$ 945	\$ 833	\$ 900	\$ 1,049	\$ 1,198	\$ 1,428	\$ 1,555	\$ 1,696	\$ 14,997
<b>Metal Halide</b>													
<b>Light Emitting Diode</b>													
4,000 Lumen, s54 Watt	I \$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 718
8,800 Lumen, s118 Watt	I \$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 239
8,800 Lumen, s118 Watt	II \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23,000 Lumen, s219 Watt	I \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23,000 Lumen, s219 Watt	II \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pole Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Energy Charge	\$ 41,514	\$ 31,478	\$ 24,757	\$ 18,821	\$ 12,007	\$ 6,778	\$ 6,991	\$ 10,299	\$ 19,683	\$ 21,514	\$ 27,025	\$ 30,301	\$ 251,167
Total Base Revenue	\$ 49,767	\$ 38,817	\$ 31,971	\$ 25,326	\$ 18,109	\$ 12,538	\$ 12,945	\$ 16,723	\$ 26,555	\$ 29,094	\$ 34,980	\$ 38,693	\$ 335,518
Fuel Adjustment	\$ 15,715	\$ 12,734	\$ 9,718	\$ 7,113	\$ 4,733	\$ 3,101	\$ 3,708	\$ 4,786	\$ 7,657	\$ 8,589	\$ 9,915	\$ 11,498	\$ 99,268
Subtotal Revenue	\$ 65,482	\$ 51,550	\$ 41,689	\$ 32,439	\$ 22,843	\$ 15,639	\$ 16,653	\$ 21,509	\$ 34,212	\$ 37,682	\$ 44,895	\$ 50,191	\$ 434,785

Adjustments for Riders Included in Base Rates

Excess ADIT Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Revenue	\$ 65,482	\$ 51,550	\$ 41,689	\$ 32,439	\$ 22,843	\$ 15,639	\$ 16,653	\$ 21,509	\$ 34,212	\$ 37,682	\$ 44,895	\$ 50,191	\$ 434,785
<b>Adjustments for Remaining Riders</b>													
Transmission Adjustment	\$ 2,249	\$ 1,720	\$ 1,389	\$ 1,068	\$ 720	\$ 450	\$ 470	\$ 653	\$ 1,128	\$ 1,250	\$ 1,535	\$ 1,714	\$ 14,346
Renewable Adjustment	\$ 1,259	\$ 963	\$ 778	\$ 598	\$ 403	\$ 252	\$ 263	\$ 365	\$ 631	\$ 700	\$ 859	\$ 960	\$ 8,030
SRRR - Lighting	\$ 1,323	\$ 1,011	\$ 817	\$ 628	\$ 423	\$ 265	\$ 276	\$ 384	\$ 663	\$ 735	\$ 903	\$ 1,008	\$ 8,436
Retail SEA	\$ (78)	\$ (38)	\$ (31)	\$ (30)	\$ (23)	\$ (18)	\$ (22)	\$ (35)	\$ (67)	\$ (75)	\$ 29	\$ 151	\$ (237)
Conservation Program Adjustment	\$ 1,425	\$ 1,090	\$ 880	\$ 677	\$ 456	\$ 285	\$ 298	\$ 414	\$ 837	\$ 928	\$ 1,140	\$ 1,273	\$ 9,703
Total Revenue	\$ 71,660	\$ 56,297	\$ 45,523	\$ 35,380	\$ 24,821	\$ 16,873	\$ 17,938	\$ 23,290	\$ 37,404	\$ 41,222	\$ 49,360	\$ 55,297	\$ 475,065

**PUBLIC DOCUMENT  
NON-PUBLIC DATA EXCISED**

**Rate Schedule 83  
Street/Highway Lighting**

Lamp Type	Option	Units # of Bills	Annual Billing Units		Unit Charge		Annual Revenues		Increase	
			Present	General	Present	General	Present	General	\$	%
Service Charge	IV		684	684	\$ 3.34	\$ 3.67	\$ 2,285	\$ 2,510	\$ 226	9.88%
<b>Mercury Vapor</b>										
7,000 Lumen, 175 Watt	I	lamp	1,572	1,572	\$ 16.25	\$ 17.85	\$ 25,545	\$ 28,060	\$ 2,515	9.85%
7,000 Lumen, 175 Watt	II	lamp	4,560	4,560	\$ 9.70	\$ 10.65	\$ 44,232	\$ 48,564	\$ 4,332	9.79%
20,000 Lumen, 400 Watt	II	lamp	252	252	\$ 15.00	\$ 16.47	\$ 3,780	\$ 4,150	\$ 370	9.80%
<b>Sodium Vapor</b>										
8,500 Lumen, 100 Watt	I	lamp	2,472	2,472	\$ 14.35	\$ 15.77	\$ 35,473	\$ 38,983	\$ 3,510	9.90%
8,500 Lumen, 100 Watt	II	lamp	2,388	2,388	\$ 7.62	\$ 8.36	\$ 18,197	\$ 19,964	\$ 1,767	9.71%
14,000 Lumen, 150 Watt	I	lamp	2,520	2,520	\$ 15.88	\$ 17.45	\$ 40,018	\$ 43,974	\$ 3,956	9.89%
14,000 Lumen, 150 Watt	II	lamp	3,048	3,048	\$ 8.92	\$ 9.79	\$ 27,188	\$ 29,840	\$ 2,652	9.75%
23,000 Lumen, 250 Watt	I	lamp	756	756	\$ 19.78	\$ 21.73	\$ 14,954	\$ 16,428	\$ 1,474	9.86%
23,000 Lumen, 250 Watt	II	lamp	2,028	2,028	\$ 12.70	\$ 13.95	\$ 25,756	\$ 28,291	\$ 2,535	9.84%
23,000 Lumen, 250 Watt	III	kWh	1,224	1,224	\$ 0.05990	\$ 0.06583	\$ 73	\$ 81	\$ 7	9.90%
45,000 Lumen, 400 Watt	I	lamp	48	48	\$ 24.30	\$ 26.69	\$ 1,166	\$ 1,281	\$ 115	9.84%
45,000 Lumen, 400 Watt	II	lamp	96	96	\$ 17.98	\$ 19.75	\$ 1,726	\$ 1,896	\$ 170	9.84%
<b>Metal Halide</b>										
<b>Light Emitting Diode</b>										
4,000 Lumen, ≤54 Watt	I	lamp	91,140	91,140	\$ 13.60	\$ 14.95	\$ 1,239,504	\$ 1,362,543	\$ 123,039	9.93%
4,000 Lumen, ≤54 Watt	II	lamp	1,656	1,656	\$ 13.60	\$ 14.95	\$ 22,522	\$ 24,757	\$ 2,236	9.93%
8,800 Lumen, ≤118 Watt	I	lamp	27,300	27,300	\$ 18.10	\$ 19.89	\$ 494,130	\$ 542,997	\$ 48,867	9.89%
8,800 Lumen, ≤118 Watt	II	lamp	7,344	7,344	\$ 18.10	\$ 19.89	\$ 132,926	\$ 146,072	\$ 13,146	9.89%
23,000 Lumen, ≤219 Watt	I	lamp	924	924	\$ 22.50	\$ 24.73	\$ 20,790	\$ 22,851	\$ 2,061	9.91%
23,000 Lumen, ≤219 Watt	II	lamp	156	156	\$ 22.50	\$ 24.73	\$ 3,510	\$ 3,858	\$ 348	9.91%
Energy Charge			220,027	220,027	\$ 0.05990	\$ 0.06583	\$ 13,180	\$ 14,484	\$ 1,305	9.90%
Total Base Revenue							\$ 2,166,954	\$ 2,381,584	\$ 214,630	9.90%
Fuel Adjustment			4,869,298	4,869,298	\$ 0.02132	\$ 0.02206	\$ 103,814	\$ 107,394	\$ 3,581	3.45%
Subtotal Revenue							\$ 2,270,767	\$ 2,488,978	\$ 218,211	9.61%
<b>Adjustments for Riders Included in Base Rates</b>										
Excess ADIT Credit		kWh			0.0000%	0.0000%	\$ -	\$ -	\$ -	0.00%
Subtotal Revenue							\$ 2,270,767	\$ 2,488,978	\$ 218,211	9.61%
<b>Adjustments for Remaining Riders</b>										
Transmission Adjustment		kWh	4,869,298	4,869,298	\$ 0.00318	\$ 0.00318	\$ 15,484	\$ 15,484	\$ -	0.00%
Renewable Adjustment		kWh	4,869,298	4,869,298	\$ 0.00178	\$ 0.00178	\$ 8,667	\$ 8,667	\$ -	0.00%
SRRR - Lighting		kWh	4,869,298	4,869,298	\$ 0.00187	\$ 0.00187	\$ 9,106	\$ 9,106	\$ -	0.00%
Retail SEA		kWh	4,869,298	4,869,298	\$ (0.00006)	\$ (0.00006)	\$ (296)	\$ (296)	\$ -	0.00%
Conservation Program Adjustment		kWh	4,869,298	4,869,298	\$ 0.00215	\$ 0.00215	\$ 10,471	\$ 10,471	\$ -	0.00%
Total Revenue							\$ 2,314,200	\$ 2,532,411	\$ 218,211	9.43%

**PUBLIC DOCUMENT**  
**NON-PUBLIC DATA EXCISED**

**Rate Schedule 83**

**Street/Highway Lighting**

Present Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Service Charge	\$ 190	\$ 190	\$ 190	\$ 190	\$ 190	\$ 190	\$ 190	\$ 190	\$ 190	\$ 190	\$ 190	\$ 190	\$ 2,285
<b>Mercury Vapor</b>													
7,000 Lumen, 175 Watt	I \$ 2,129	\$ 2,129	\$ 2,129	\$ 2,129	\$ 2,129	\$ 2,129	\$ 2,129	\$ 2,129	\$ 2,129	\$ 2,129	\$ 2,129	\$ 2,129	\$ 25,545
7,000 Lumen, 175 Watt	II \$ 3,686	\$ 3,686	\$ 3,686	\$ 3,686	\$ 3,686	\$ 3,686	\$ 3,686	\$ 3,686	\$ 3,686	\$ 3,686	\$ 3,686	\$ 3,686	\$ 44,232
20,000 Lumen, 400 Watt	II \$ 315	\$ 315	\$ 315	\$ 315	\$ 315	\$ 315	\$ 315	\$ 315	\$ 315	\$ 315	\$ 315	\$ 315	\$ 3,780
<b>Sodium Vapor</b>													
8,500 Lumen, 100 Watt	I \$ 2,956	\$ 2,956	\$ 2,956	\$ 2,956	\$ 2,956	\$ 2,956	\$ 2,956	\$ 2,956	\$ 2,956	\$ 2,956	\$ 2,956	\$ 2,956	\$ 35,473
8,500 Lumen, 100 Watt	II \$ 1,516	\$ 1,516	\$ 1,516	\$ 1,516	\$ 1,516	\$ 1,516	\$ 1,516	\$ 1,516	\$ 1,516	\$ 1,516	\$ 1,516	\$ 1,516	\$ 18,197
14,000 Lumen, 150 Watt	I \$ 3,335	\$ 3,335	\$ 3,335	\$ 3,335	\$ 3,335	\$ 3,335	\$ 3,335	\$ 3,335	\$ 3,335	\$ 3,335	\$ 3,335	\$ 3,335	\$ 40,018
14,000 Lumen, 150 Watt	II \$ 2,266	\$ 2,266	\$ 2,266	\$ 2,266	\$ 2,266	\$ 2,266	\$ 2,266	\$ 2,266	\$ 2,266	\$ 2,266	\$ 2,266	\$ 2,266	\$ 27,188
23,000 Lumen, 250 Watt	I \$ 1,246	\$ 1,246	\$ 1,246	\$ 1,246	\$ 1,246	\$ 1,246	\$ 1,246	\$ 1,246	\$ 1,246	\$ 1,246	\$ 1,246	\$ 1,246	\$ 14,954
23,000 Lumen, 250 Watt	II \$ 2,146	\$ 2,146	\$ 2,146	\$ 2,146	\$ 2,146	\$ 2,146	\$ 2,146	\$ 2,146	\$ 2,146	\$ 2,146	\$ 2,146	\$ 2,146	\$ 25,756
23,000 Lumen, 250 Watt	III \$ 8	\$ 7	\$ 6	\$ 5	\$ 5	\$ 4	\$ 4	\$ 5	\$ 6	\$ 7	\$ 8	\$ 8	\$ 73
45,000 Lumen, 400 Watt	I \$ 97	\$ 97	\$ 97	\$ 97	\$ 97	\$ 97	\$ 97	\$ 97	\$ 97	\$ 97	\$ 97	\$ 97	\$ 1,166
45,000 Lumen, 400 Watt	II \$ 144	\$ 144	\$ 144	\$ 144	\$ 144	\$ 144	\$ 144	\$ 144	\$ 144	\$ 144	\$ 144	\$ 144	\$ 1,726
<b>Metal Halide</b>													
<b>Light Emitting Diode</b>													
4,000 Lumen, s54 Watt	I \$ 103,292	\$ 103,292	\$ 103,292	\$ 103,292	\$ 103,292	\$ 103,292	\$ 103,292	\$ 103,292	\$ 103,292	\$ 103,292	\$ 103,292	\$ 103,292	\$ 1,239,504
4,000 Lumen, s54 Watt	II \$ 1,877	\$ 1,877	\$ 1,877	\$ 1,877	\$ 1,877	\$ 1,877	\$ 1,877	\$ 1,877	\$ 1,877	\$ 1,877	\$ 1,877	\$ 1,877	\$ 22,522
8,800 Lumen, s118 Watt	I \$ 41,178	\$ 41,178	\$ 41,178	\$ 41,178	\$ 41,178	\$ 41,178	\$ 41,178	\$ 41,178	\$ 41,178	\$ 41,178	\$ 41,178	\$ 41,178	\$ 494,130
8,800 Lumen, s118 Watt	II \$ 11,077	\$ 11,077	\$ 11,077	\$ 11,077	\$ 11,077	\$ 11,077	\$ 11,077	\$ 11,077	\$ 11,077	\$ 11,077	\$ 11,077	\$ 11,077	\$ 132,926
23,000 Lumen, s219 Watt	I \$ 1,733	\$ 1,733	\$ 1,733	\$ 1,733	\$ 1,733	\$ 1,733	\$ 1,733	\$ 1,733	\$ 1,733	\$ 1,733	\$ 1,733	\$ 1,733	\$ 20,790
23,000 Lumen, s219 Watt	II \$ 293	\$ 293	\$ 293	\$ 293	\$ 293	\$ 293	\$ 293	\$ 293	\$ 293	\$ 293	\$ 293	\$ 293	\$ 3,510
Energy Charge	\$ 2,178	\$ 1,652	\$ 1,299	\$ 988	\$ 630	\$ 367	\$ 540	\$ 1,033	\$ 1,129	\$ 1,418	\$ 1,590	\$ 1,590	\$ 12,180
Total Base Revenue	\$ 181,662	\$ 181,133	\$ 180,781	\$ 180,468	\$ 180,110	\$ 179,835	\$ 179,846	\$ 180,021	\$ 180,514	\$ 180,611	\$ 180,901	\$ 181,073	\$ 2,166,954
Fuel Adjustment	\$ 11,825	\$ 10,132	\$ 9,240	\$ 7,119	\$ 6,114	\$ 5,659	\$ 6,963	\$ 7,546	\$ 8,080	\$ 9,825	\$ 9,950	\$ 11,360	\$ 103,814
Subtotal Revenue	\$ 193,486	\$ 191,265	\$ 190,021	\$ 187,587	\$ 186,223	\$ 185,494	\$ 186,810	\$ 187,567	\$ 188,594	\$ 190,436	\$ 190,851	\$ 192,434	\$ 2,270,767
<b>Adjustments for Riders Included in Base Rates</b>													
Excess ADIT Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Revenue	\$ 193,486	\$ 191,265	\$ 190,021	\$ 187,587	\$ 186,223	\$ 185,494	\$ 186,810	\$ 187,567	\$ 188,594	\$ 190,436	\$ 190,851	\$ 192,434	\$ 2,270,767
<b>Adjustments for Remaining Riders</b>													
Transmission Adjustment	\$ 1,751	\$ 1,416	\$ 1,367	\$ 1,106	\$ 961	\$ 850	\$ 913	\$ 1,065	\$ 1,231	\$ 1,480	\$ 1,593	\$ 1,752	\$ 15,484
Renewable Adjustment	\$ 980	\$ 792	\$ 765	\$ 619	\$ 538	\$ 476	\$ 511	\$ 596	\$ 689	\$ 828	\$ 892	\$ 981	\$ 8,667
SRRR - Lighting	\$ 1,030	\$ 833	\$ 804	\$ 650	\$ 565	\$ 500	\$ 537	\$ 626	\$ 724	\$ 870	\$ 937	\$ 1,030	\$ 9,106
Retail SEA	\$ (61)	\$ (31)	\$ (30)	\$ (31)	\$ (30)	\$ (35)	\$ (43)	\$ (57)	\$ (74)	\$ (88)	\$ 30	\$ 154	\$ (296)
Conservation Program Adjustment	\$ 1,109	\$ 897	\$ 866	\$ 701	\$ 609	\$ 539	\$ 579	\$ 675	\$ 914	\$ 1,099	\$ 1,183	\$ 1,301	\$ 10,471
Total Revenue	\$ 198,296	\$ 195,172	\$ 193,792	\$ 190,631	\$ 188,867	\$ 187,823	\$ 189,306	\$ 190,471	\$ 192,078	\$ 194,625	\$ 195,486	\$ 197,652	\$ 2,314,200

General Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Service Charge	\$ 209	\$ 209	\$ 209	\$ 209	\$ 209	\$ 209	\$ 209	\$ 209	\$ 209	\$ 209	\$ 209	\$ 209	\$ 2,510
<b>Mercury Vapor</b>													
7,000 Lumen, 175 Watt	I \$ 2,338	\$ 2,338	\$ 2,338	\$ 2,338	\$ 2,338	\$ 2,338	\$ 2,338	\$ 2,338	\$ 2,338	\$ 2,338	\$ 2,338	\$ 2,338	\$ 28,060
7,000 Lumen, 175 Watt	II \$ 4,047	\$ 4,047	\$ 4,047	\$ 4,047	\$ 4,047	\$ 4,047	\$ 4,047	\$ 4,047	\$ 4,047	\$ 4,047	\$ 4,047	\$ 4,047	\$ 48,564
20,000 Lumen, 400 Watt	II \$ 346	\$ 346	\$ 346	\$ 346	\$ 346	\$ 346	\$ 346	\$ 346	\$ 346	\$ 346	\$ 346	\$ 346	\$ 4,150
<b>Sodium Vapor</b>													
8,500 Lumen, 100 Watt	I \$ 3,249	\$ 3,249	\$ 3,249	\$ 3,249	\$ 3,249	\$ 3,249	\$ 3,249	\$ 3,249	\$ 3,249	\$ 3,249	\$ 3,249	\$ 3,249	\$ 38,983
8,500 Lumen, 100 Watt	II \$ 1,664	\$ 1,664	\$ 1,664	\$ 1,664	\$ 1,664	\$ 1,664	\$ 1,664	\$ 1,664	\$ 1,664	\$ 1,664	\$ 1,664	\$ 1,664	\$ 19,964
14,000 Lumen, 150 Watt	I \$ 3,665	\$ 3,665	\$ 3,665	\$ 3,665	\$ 3,665	\$ 3,665	\$ 3,665	\$ 3,665	\$ 3,665	\$ 3,665	\$ 3,665	\$ 3,665	\$ 43,974
14,000 Lumen, 150 Watt	II \$ 2,487	\$ 2,487	\$ 2,487	\$ 2,487	\$ 2,487	\$ 2,487	\$ 2,487	\$ 2,487	\$ 2,487	\$ 2,487	\$ 2,487	\$ 2,487	\$ 29,840
23,000 Lumen, 250 Watt	I \$ 1,369	\$ 1,369	\$ 1,369	\$ 1,369	\$ 1,369	\$ 1,369	\$ 1,369	\$ 1,369	\$ 1,369	\$ 1,369	\$ 1,369	\$ 1,369	\$ 16,428
23,000 Lumen, 250 Watt	II \$ 2,358	\$ 2,358	\$ 2,358	\$ 2,358	\$ 2,358	\$ 2,358	\$ 2,358	\$ 2,358	\$ 2,358	\$ 2,358	\$ 2,358	\$ 2,358	\$ 28,291
23,000 Lumen, 250 Watt	III \$ 9	\$ 7	\$ 7	\$ 6	\$ 5	\$ 4	\$ 5	\$ 6	\$ 8	\$ 8	\$ 9	\$ 9	\$ 81
45,000 Lumen, 400 Watt	I \$ 107	\$ 107	\$ 107	\$ 107	\$ 107	\$ 107	\$ 107	\$ 107	\$ 107	\$ 107	\$ 107	\$ 107	\$ 1,281
45,000 Lumen, 400 Watt	II \$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 1,896
<b>Metal Halide</b>													
<b>Light Emitting Diode</b>													
4,000 Lumen, s54 Watt	I \$ 113,545	\$ 113,545	\$ 113,545	\$ 113,545	\$ 113,545	\$ 113,545	\$ 113,545	\$ 113,545	\$ 113,545	\$ 113,545	\$ 113,545	\$ 113,545	\$ 1,362,543
4,000 Lumen, s54 Watt	II \$ 2,063	\$ 2,063	\$ 2,063	\$ 2,063	\$ 2,063	\$ 2,063	\$ 2,063	\$ 2,063	\$ 2,063	\$ 2,063	\$ 2,063	\$ 2,063	\$ 24,757
8,800 Lumen, s118 Watt	I \$ 45,250	\$ 45,250	\$ 45,250	\$ 45,250	\$ 45,250	\$ 45,250	\$ 45,250	\$ 45,250	\$ 45,250	\$ 45,250	\$ 45,250	\$ 45,250	\$ 542,997
8,800 Lumen, s118 Watt	II \$ 12,173	\$ 12,173	\$ 12,173	\$ 12,173	\$ 12,173	\$ 12,173	\$ 12,173	\$ 12,173	\$ 12,173	\$ 12,173	\$ 12,173	\$ 12,173	\$ 146,072
23,000 Lumen, s219 Watt	I \$ 1,904	\$ 1,904	\$ 1,904	\$ 1,904	\$ 1,904	\$ 1,904	\$ 1,904	\$ 1,904	\$ 1,904	\$ 1,904	\$ 1,904	\$ 1,904	\$ 22,851
23,000 Lumen, s219 Watt	II \$ 321	\$ 321	\$ 321	\$ 321	\$ 321	\$ 321	\$ 321	\$ 321	\$ 321	\$ 321	\$ 321	\$ 321	\$ 3,858
Energy Charge	\$ 2,394	\$ 1,815	\$ 1,428	\$ 1,085	\$ 692	\$ 391	\$ 403	\$ 594	\$ 1,135	\$ 1,241	\$ 1,559	\$ 1,747	\$ 14,484
Total Base Revenue	\$ 199,655	\$ 199,074	\$ 198,686	\$ 198,343	\$ 197,949	\$ 197,647	\$ 197,660	\$ 197,851	\$ 198,393	\$ 198,500	\$ 198,818	\$ 199,008	\$ 2,381,584
Fuel Adjustment	\$ 12,233	\$ 10,481	\$ 9,559	\$ 7,364	\$ 6,325	\$ 5,854	\$ 7,204	\$ 7,806	\$ 8,359	\$ 10,164	\$ 10,293	\$ 11,752	\$ 107,394
Subtotal Revenue	\$ 211,887	\$ 209,555	\$ 208,245	\$ 205,707	\$ 204,274	\$ 203,501	\$ 204,863	\$ 205,657	\$ 206,752	\$ 208,664	\$ 209,112	\$ 210,760	\$ 2,488,978
<b>Adjustments for Riders Included in Base Rates</b>													
Excess ADIT Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Revenue	\$ 211,887	\$ 209,555	\$ 208,245	\$ 205,707	\$ 204,274	\$ 203,501	\$ 204,863	\$ 205,657	\$ 206,752	\$ 208,664	\$ 209,112	\$ 210,760	\$ 2,488,978
<b>Adjustments for Remaining Riders</b>													
Transmission Adjustment	\$ 1,751	\$ 1,416	\$ 1,367	\$ 1,106	\$ 961	\$ 850	\$ 913	\$ 1,065	\$ 1,231	\$ 1,480	\$ 1,593	\$ 1,752	\$ 15,484
Renewable Adjustment	\$ 980	\$ 792	\$ 765	\$ 619	\$ 538	\$ 476	\$ 511	\$ 596	\$ 689	\$ 828	\$ 892	\$ 981	\$ 8,667
SRRR - Lighting	\$ 1,030	\$ 833	\$ 804	\$ 650	\$ 565	\$ 500	\$ 537	\$ 626	\$ 724	\$ 870	\$ 937	\$ 1,030	\$ 9,106
Retail SEA	\$ (61)	\$ (31)	\$ (30)	\$ (31)	\$ (30)	\$ (35)	\$ (43)	\$ (57)	\$ (74)	\$ (88)	\$ 30	\$ 154	\$ (296)
Conservation Program Adjustment	\$ 1,109	\$ 897	\$ 866	\$ 701	\$ 609	\$ 539	\$ 579	\$ 675	\$ 914	\$ 1,099	\$ 1,183	\$ 1,301	\$ 10,471
Total Revenue	\$ 216,697	\$ 213,462	\$ 212,016	\$ 208,752	\$ 206,917	\$ 205,830	\$ 207,360	\$ 208,561	\$ 210,237	\$ 212,853	\$ 213,747	\$ 215,979	\$ 2,532,411

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Annual kWh per Lamp	Annual kWh per Lamp	Rate Schedule 76						Rate Schedule 77						Rate Schedules 80, 84						Rate Schedule 83					
		Customer Count Monthly			kWh Annually			Customer Count Monthly			kWh Annually			Customer Count Monthly			kWh Annually			Customer Count Monthly			kWh Annually		
		Option 1	Option 2	Option 3	Option 1	Option 2	Option 3	Option 1	Option 2	Option 3	Option 1	Option 2	Option 3	Option 1	Option 2	Option 3	Option 1	Option 2	Option 3	Option 1	Option 2	Option 3	Option 1	Option 2	Option 3
<b>Mercury Vapor</b>																									
7,000 Lumen, 175 Watt	888	4	0	0	3,552	0	0	465	66	0	412,920	58,608	0	0	0	5	0	0	4,440	131	380	0	116,328	337,440	0
10,000 Lumen, 250 Watt	1,224	0	0	0	0	0	0	0	0	0	0	0	0	0	8	0	0	9,792	0	0	0	0	0	40,572	0
20,000 Lumen, 400 Watt	1,932	3	0	0	5,796	0	0	53	2	0	102,396	3,864	0	0	0	21	0	0	40,572	0	21	0	0	0	0
55,000 Lumen, 1,000 Watt	4,620	0	0	0	0	0	0	1	1	0	4,620	4,620	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Sodium Vapor</b>																									
8,500 Lumen, 100 Watt	504	9	0	0	4,536	0	0	600	3	1	302,400	1,512	504	0	0	48	0	0	24,192	206	199	0	103,824	100,296	0
14,000 Lumen, 150 Watt	756	0	0	0	0	0	0	96	0	0	72,576	0	0	2	0	102	1,512	0	77,112	210	254	0	158,760	192,024	0
14,000 Lumen, 150 Watt 2	468	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20,500 Lumen, 200 Watt	1,140	0	0	0	0	0	0	0	0	0	0	0	0	0	49	0	0	55,860	0	0	0	0	0	0	0
23,000 Lumen, 250 Watt	1,224	10	0	0	12,240	0	0	689	18	0	843,336	22,032	0	0	0	207	0	0	253,368	63	169	1	77,112	206,856	1,224
45,000 Lumen, 400 Watt	2,016	6	0	0	12,096	0	0	582	12	0	1,173,312	24,192	0	0	0	113	0	0	227,808	4	8	0	8,064	16,128	0
<b>Metal Halide</b>																									
17,000 Lumen, 250 Watt	1,260	1	0	0	1,260	0	0	149	0	0	187,740	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28,800 Lumen, 400 Watt	1,932	30	0	0	57,960	0	0	196	0	0	378,672	0	0	0	0	0	0	0	0	0	0	0	0	0	0
88,000 Lumen, 1,000 Watt	4,410	0	0	0	0	0	0	51	0	0	224,910	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Light Emitting Diode</b>																									
4,000 Lumen, s48 Watt	207	23	0	0	4,761	0	0	2,697	11	0	558,279	2,277	0	0	0	0	0	0	0	0	0	0	0	0	0
4,000 Lumen, s54 Watt	226	0	0	0	0	0	0	0	0	0	0	0	0	4	0	904	0	0	7,595	138	0	1,716,470	31,188	0	
8,800 Lumen, s118 Watt	505	0	0	0	0	0	0	0	0	0	0	0	0	1	0	505	0	0	2,275	612	0	1,148,875	309,060	0	
23,000 Lumen, s219 Watt	945	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	77	13	0	72,765	12,285	0	
<b>Total</b>		86	0	0	102,201	0	0	5,579	113	1	4,261,161	117,105	504	7	0	553	2,921	0	693,144	10,561	1,794	1	3,402,198	1,245,849	1,224

Rates	Rate 76 and Rate 77			Rate 80-84 and Rate 83			
		Present	General		Present	General	
Service Charge		\$ 3.34	\$ 3.67	Service Charge	\$ 3.34	\$ 3.67	
<u>Mercury Vapor</u>							
7,000 Lumen, 175 Watt	I	\$ 11.77	\$ 12.92	7,000 Lumen, 175 Watt	I	\$ 16.25	\$ 17.85
7,000 Lumen, 175 Watt	II	\$ 8.23	\$ 9.03	7,000 Lumen, 175 Watt	II	\$ 9.70	\$ 10.65
20,000 Lumen, 400 Watt	I	\$ 18.73	\$ 20.57	7,000 Lumen, 175 Watt	III	\$ 8.10	\$ 8.89
20,000 Lumen, 400 Watt	II	\$ 12.40	\$ 13.62	10,000 Lumen, 250 Watt	III	\$ 10.29	\$ 11.30
55,000 Lumen, 1,000 Watt	I	\$ 34.89	\$ 38.33	20,000 Lumen, 400 Watt	I	\$ 22.10	\$ 24.28
55,000 Lumen, 1,000 Watt	II	\$ 24.58	\$ 27.00	20,000 Lumen, 400 Watt	II	\$ 15.00	\$ 16.47
				20,000 Lumen, 400 Watt	III	\$ 13.90	\$ 15.27
				55,000 Lumen, 1,000 Watt	III	\$ 25.00	\$ 27.46
<u>Sodium Vapor</u>							
8,500 Lumen, 100 Watt	I	\$ 10.32	\$ 11.34	<u>Sodium Vapor</u>			
8,500 Lumen, 100 Watt	II	\$ 5.96	\$ 6.54	8,500 Lumen, 100 Watt	I	\$ 14.35	\$ 15.77
8,500 Lumen, 100 Watt	III	\$ 5.96	\$ 6.54	8,500 Lumen, 100 Watt	II	\$ 7.62	\$ 8.36
14,000 Lumen, 150 Watt	I	\$ 11.90	\$ 13.07	8,500 Lumen, 100 Watt	III	\$ 6.50	\$ 7.14
14,000 Lumen, 150 Watt	II	\$ 7.60	\$ 8.34	14,000 Lumen, 150 Watt	I	\$ 15.88	\$ 17.45
14,000 Lumen, 150 Watt	I	\$ -	\$ -	14,000 Lumen, 150 Watt	II	\$ 8.92	\$ 9.79
23,000 Lumen, 250 Watt	I	\$ 16.88	\$ 18.54	14,000 Lumen, 150 Watt	III	\$ 9.15	\$ 10.05
23,000 Lumen, 250 Watt	II	\$ 10.12	\$ 11.11	14,000 Lumen, 150 Watt 2	III	\$ 8.30	\$ 9.11
23,000 Lumen, 250 Watt	III	\$ 10.19	\$ 11.19	20,500 Lumen, 200 Watt	I	\$ 19.65	\$ 21.58
45,000 Lumen, 400 Watt	I	\$ 22.60	\$ 24.83	20,500 Lumen, 200 Watt	II	\$ 12.06	\$ 13.24
45,000 Lumen, 400 Watt	II	\$ 14.89	\$ 16.35	20,500 Lumen, 200 Watt	III	\$ 10.00	\$ 10.98
45,000 Lumen, 400 Watt	III	\$ 10.81	\$ 11.87	23,000 Lumen, 250 Watt	I	\$ 19.78	\$ 21.73
<u>Metal Hallide</u>							
17,000 Lumen, 250 Watt	I	\$ 16.69	\$ 18.34	23,000 Lumen, 250 Watt	II	\$ 12.70	\$ 13.95
28,800 Lumen, 400 Watt	I	\$ 20.33	\$ 22.34	23,000 Lumen, 250 Watt	III	\$ 10.80	\$ 11.86
28,800 Lumen, 400 Watt	III	\$ 12.05	\$ 13.24	45,000 Lumen, 400 Watt	I	\$ 24.30	\$ 26.69
88,000 Lumen, 1,000 Watt	I	\$ 33.87	\$ 37.22	45,000 Lumen, 400 Watt	II	\$ 17.98	\$ 19.75
88,000 Lumen, 1,000 Watt	III	\$ 22.00	\$ 24.18	45,000 Lumen, 400 Watt	III	\$ 13.00	\$ 14.28
<u>Light Emitting Diode</u>							
4,000 Lumen, ≤48 Watt	I	\$ 9.00	\$ 9.89	<u>Metal Hallide</u>			
4,000 Lumen, ≤48 Watt	II	\$ 9.00	\$ 9.89	28,800 Lumen, 400 Watt	II	\$ 15.90	\$ 17.46
10,000 Lumen, ≤71 Watt	I	\$ 12.02	\$ 13.21	<u>Light Emitting Diode</u>			
24,000 Lumen, ≤184 Watt	I	\$ 18.16	\$ 19.96	4,000 Lumen, ≤54 Watt	I	\$ 13.60	\$ 14.95
43,500 Lumen, ≤316 Watt	I	\$ 26.12	\$ 28.71	4,000 Lumen, ≤54 Watt	II	\$ 13.60	\$ 14.95
				8,800 Lumen, ≤118 Watt	I	\$ 18.10	\$ 19.89
				8,800 Lumen, ≤118 Watt	II	\$ 18.10	\$ 19.89
				23,000 Lumen, ≤219 Watt	I	\$ 22.50	\$ 24.73
				23,000 Lumen, ≤219 Watt	II	\$ 22.50	\$ 24.73
Pole Charge		\$ 10.50	\$ 11.54	Pole Charge			
					\$ -	\$ -	
Energy Charge		\$ 0.05990	\$ 0.06583	Energy Charge			
					\$ 0.05990	\$ 0.06583	

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kWh Utilization per MP Rate Book - Lighting Tariffs

		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	Number of Lamps			
															Rate 76	Rate 77	Rate 80-84	Rate 83
<b>Mercury Vapor</b>	MV 175W	98	80	78	64	56	49	53	62	71	85	92	100	888	4	531	0	511
	MV 250W	135	110	107	88	77	68	73	86	98	117	127	138	1,224	0	0	0	0
	MV 400W	213	174	169	139	121	107	116	135	155	184	200	219	1,932	3	55	0	21
	MV 1000W2	508	417	404	332	290	256	277	323	370	441	479	523	4,620	0	2	0	0
<b>Sodium Vapor</b>	SV 100W	56	46	44	36	32	28	30	35	40	48	52	57	504	9	603	0	405
	SV 150W	83	68	66	54	48	42	45	53	60	72	78	87	756	0	96	2	464
	SV 150W-P	51	42	41	34	29	26	28	33	37	45	48	54	468	0	0	0	0
	SV 200W	125	103	100	82	72	63	68	80	91	109	118	129	1,140	0	0	0	0
	SV 250W	135	110	107	88	77	68	73	86	98	117	127	138	1,224	10	707	0	232
<b>Metal Halide</b>	SV 400W	222	182	176	145	127	112	121	141	161	192	209	228	2,016	6	594	0	12
	MH 250W	139	114	110	91	79	70	76	88	101	120	130	142	1,260	1	149	0	0
	MH 400W	213	174	169	139	121	107	116	135	155	184	200	219	1,932	30	196	0	0
	MH 1000W	485	398	385	317	277	245	264	309	353	421	457	499	4,410	0	51	0	0
<b>Light Emitting Diode</b>	LED 48W	23	19	18	15	13	11	12	14	17	20	21	24	207	23	2,708	0	0
	LED 54W	25	20	20	16	14	13	14	16	18	22	23	25	226	0	0	4	7,733
	LED 118W	56	46	44	36	32	28	30	35	40	48	52	58	505	0	0	1	2,887
	LED 219W	104	85	83	68	59	52	57	66	76	90	98	107	945	0	0	0	90
															<b>86</b>	<b>5,692</b>	<b>7</b>	<b>12,355</b>
<b>Mercury Vapor</b>	MV 175W	11.04%	9.01%	8.78%	7.21%	6.31%	5.52%	5.97%	6.98%	8.00%	9.57%	10.36%	11.26%	100%				
	MV 250W	11.03%	8.99%	8.74%	7.19%	6.29%	5.56%	5.96%	7.03%	8.01%	9.56%	10.38%	11.27%	100%				
	MV 400W	11.02%	9.01%	8.75%	7.19%	6.26%	5.54%	6.00%	6.99%	8.02%	9.52%	10.35%	11.34%	100%				
	MV 1000W2	11.00%	9.03%	8.74%	7.19%	6.28%	5.54%	6.00%	6.99%	8.01%	9.55%	10.37%	11.32%	100%				
<b>Sodium Vapor</b>	SV 100W	11.11%	9.13%	8.73%	7.14%	6.35%	5.56%	5.95%	6.94%	7.94%	9.52%	10.32%	11.31%	100%				
	SV 150W	10.98%	8.99%	8.73%	7.14%	6.35%	5.56%	5.95%	7.01%	7.94%	9.52%	10.32%	11.51%	100%				
	SV 150W-P	10.90%	8.97%	8.76%	7.26%	6.20%	5.56%	5.98%	7.05%	7.91%	9.62%	10.26%	11.54%	100%				
	SV 200W	10.96%	9.04%	8.77%	7.19%	6.32%	5.53%	5.96%	7.02%	7.98%	9.56%	10.35%	11.32%	100%				
	SV 250W	11.03%	8.99%	8.74%	7.19%	6.29%	5.56%	5.96%	7.03%	8.01%	9.56%	10.38%	11.27%	100%				
<b>Metal Halide</b>	SV 400W	11.01%	9.03%	8.73%	7.19%	6.30%	5.56%	6.00%	6.99%	7.99%	9.52%	10.37%	11.31%	100%				
	MH 250W	11.03%	9.05%	8.73%	7.22%	6.27%	5.56%	6.03%	6.98%	8.02%	9.52%	10.32%	11.27%	100%				
	MH 400W	11.02%	9.01%	8.75%	7.19%	6.26%	5.54%	6.00%	6.99%	8.02%	9.52%	10.35%	11.34%	100%				
	MH 1000W	11.00%	9.02%	8.73%	7.19%	6.28%	5.56%	5.99%	7.01%	8.00%	9.55%	10.36%	11.32%	100%				
<b>Light Emitting Diode</b>	LED 48W	11.11%	9.18%	8.70%	7.25%		5.31%	5.80%	6.76%	8.21%	9.66%	10.14%	11.59%	94%				
	LED 54W	11.06%	8.85%	8.85%	7.08%	6.19%	5.75%	6.19%	7.08%	7.96%	9.73%	10.18%	11.06%	100%				
	LED 118W	11.09%	9.11%	8.71%	7.13%	6.34%	5.54%	5.94%	6.93%	7.92%	9.50%	10.30%	11.49%	100%				
	LED 219W	11.01%	8.99%	8.78%	7.20%	6.24%	5.50%	6.03%	6.98%	8.04%	9.52%	10.37%	11.32%	100%				



**PUBLIC DOCUMENT  
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<b>Rate 76</b>		<b>JAN</b>	<b>FEB</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>JUN</b>	<b>JUL</b>	<b>AUG</b>	<b>SEP</b>	<b>OCT</b>	<b>NOV</b>	<b>DEC</b>	<b>TOTAL</b>
<b>Mercury Vapor</b>	MV 175W	392	320	312	256	224	196	212	248	284	340	368	400	3,552
	MV 250W	0	0	0	0	0	0	0	0	0	0	0	0	0
	MV 400W	639	522	507	417	363	321	348	405	465	552	600	657	5,796
	MV 1000W2	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Sodium Vapor</b>	SV 100W	504	414	396	324	288	252	270	315	360	432	468	513	4,536
	SV 150W	0	0	0	0	0	0	0	0	0	0	0	0	0
	SV 150W-P	0	0	0	0	0	0	0	0	0	0	0	0	0
	SV 200W	0	0	0	0	0	0	0	0	0	0	0	0	0
	SV 250W	1,350	1,100	1,070	880	770	680	730	860	980	1,170	1,270	1,380	12,240
<b>Metal Halide</b>	SV 400W	1,332	1,092	1,056	870	762	672	726	846	966	1,152	1,254	1,368	12,096
	MH 250W	139	114	110	91	79	70	76	88	101	120	130	142	1,260
	MH 400W	6,390	5,220	5,070	4,170	3,630	3,210	3,480	4,050	4,650	5,520	6,000	6,570	57,960
<b>Light Emitting Diode</b>	MH 1000W	0	0	0	0	0	0	0	0	0	0	0	0	0
	LED 48W	529	437	414	345	299	253	276	322	391	460	483	552	4,761
	LED 54W	0	0	0	0	0	0	0	0	0	0	0	0	0
	LED 118W	0	0	0	0	0	0	0	0	0	0	0	0	0
	LED 219W	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>11,275</b>	<b>9,219</b>	<b>8,935</b>	<b>7,353</b>	<b>6,415</b>	<b>5,654</b>	<b>6,118</b>	<b>7,134</b>	<b>8,197</b>	<b>9,746</b>	<b>10,573</b>	<b>11,582</b>	<b>102,201</b>
<b>Metered Energy</b>		<b>3,840</b>	<b>3,129</b>	<b>3,043</b>	<b>2,503</b>	<b>2,190</b>	<b>1,934</b>	<b>2,076</b>	<b>2,446</b>	<b>2,787</b>	<b>3,328</b>	<b>3,612</b>	<b>3,925</b>	<b>34,814</b>
<b>Total kWh</b>		<b>15,115</b>	<b>12,348</b>	<b>11,978</b>	<b>9,856</b>	<b>8,605</b>	<b>7,588</b>	<b>8,194</b>	<b>9,580</b>	<b>10,984</b>	<b>13,074</b>	<b>14,185</b>	<b>15,507</b>	<b>137,015</b>
<b>Rate 77</b>		<b>JAN</b>	<b>FEB</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>JUN</b>	<b>JUL</b>	<b>AUG</b>	<b>SEP</b>	<b>OCT</b>	<b>NOV</b>	<b>DEC</b>	<b>TOTAL</b>
<b>Mercury Vapor</b>	MV 175W	52,038	42,480	41,418	33,984	29,736	26,019	28,143	32,922	37,701	45,135	48,852	53,100	471,528
	MV 250W	0	0	0	0	0	0	0	0	0	0	0	0	0
	MV 400W	11,715	9,570	9,295	7,645	6,655	5,885	6,380	7,425	8,525	10,120	11,000	12,045	106,260
	MV 1000W2	1,016	834	808	664	580	512	554	646	740	882	958	1,046	9,240
<b>Sodium Vapor</b>	SV 100W	33,768	27,738	26,532	21,708	19,296	16,884	18,090	21,105	24,120	28,944	31,356	34,371	303,912
	SV 150W	7,968	6,528	6,336	5,184	4,608	4,032	4,320	5,088	5,760	6,912	7,488	8,352	72,576
	SV 150W-P	0	0	0	0	0	0	0	0	0	0	0	0	0
	SV 200W	0	0	0	0	0	0	0	0	0	0	0	0	0
	SV 250W	95,445	77,770	75,649	62,216	54,439	48,076	51,611	60,802	69,286	82,719	89,789	97,566	865,368
<b>Metal Halide</b>	SV 400W	131,868	108,108	104,544	86,130	75,438	66,528	71,874	83,754	95,634	114,048	124,146	135,432	1,197,504
	MH 250W	20,711	16,986	16,390	13,559	11,771	10,430	11,324	13,112	15,049	17,880	19,370	21,158	187,740
	MH 400W	41,748	34,104	33,124	27,244	23,716	20,972	22,736	26,460	30,380	36,064	39,200	42,924	378,672
<b>Light Emitting Diode</b>	MH 1000W	24,735	20,298	19,635	16,167	14,127	12,495	13,464	15,759	18,003	21,471	23,307	25,449	224,910
	LED 48W	62,284	51,452	48,744	40,620	35,204	29,788	32,496	37,912	46,036	54,160	56,868	64,992	560,556
	LED 54W	0	0	0	0	0	0	0	0	0	0	0	0	0
	LED 118W	0	0	0	0	0	0	0	0	0	0	0	0	0
	LED 219W	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>483,296</b>	<b>395,868</b>	<b>382,475</b>	<b>315,121</b>	<b>275,570</b>	<b>241,621</b>	<b>260,992</b>	<b>304,985</b>	<b>351,234</b>	<b>418,335</b>	<b>452,334</b>	<b>496,435</b>	<b>4,378,266</b>
<b>Metered Energy</b>		<b>12,499</b>	<b>10,185</b>	<b>9,907</b>	<b>8,148</b>	<b>7,129</b>	<b>6,296</b>	<b>6,759</b>	<b>7,962</b>	<b>9,073</b>	<b>10,833</b>	<b>11,758</b>	<b>12,777</b>	<b>113,326</b>
<b>SV100W</b>		<b>56</b>	<b>46</b>	<b>44</b>	<b>36</b>	<b>32</b>	<b>28</b>	<b>30</b>	<b>35</b>	<b>40</b>	<b>48</b>	<b>52</b>	<b>57</b>	<b>504</b>
<b>Total kWh</b>		<b>495,851</b>	<b>406,099</b>	<b>392,426</b>	<b>323,305</b>	<b>282,731</b>	<b>247,945</b>	<b>267,781</b>	<b>312,982</b>	<b>360,347</b>	<b>429,216</b>	<b>464,144</b>	<b>509,269</b>	<b>4,492,096</b>

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Rate 80-84		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Mercury Vapor	MV 175W	0	0	0	0	0	0	0	0	0	0	0	0	0
	MV 250W	0	0	0	0	0	0	0	0	0	0	0	0	0
	MV 400W	0	0	0	0	0	0	0	0	0	0	0	0	0
	MV 1000W2	0	0	0	0	0	0	0	0	0	0	0	0	0
Sodium Vapor	SV 100W	0	0	0	0	0	0	0	0	0	0	0	0	0
	SV 150W	166	136	132	108	96	84	90	106	120	144	156	174	1,512
	SV 150W-P	0	0	0	0	0	0	0	0	0	0	0	0	0
	SV 200W	0	0	0	0	0	245	0	0	0	0	0	0	0
	SV 250W	0	0	0	0	0	0	0	0	0	0	0	0	0
Metal Halide	SV 400W	0	0	0	0	0	0	0	0	0	0	0	0	0
	MH 250W	0	0	0	0	0	0	0	0	0	0	0	0	0
	MH 400W	0	0	0	0	0	0	0	0	0	0	0	0	0
Light Emitting Diode	MH 1000W	0	0	0	0	0	0	0	0	0	0	0	0	0
	LED 48W	0	0	0	0	0	0	0	0	0	0	0	0	0
	LED 54W	100	80	80	64	56	52	56	64	72	88	92	100	904
	LED 118W	56	46	44	36	32	28	30	35	40	48	52	58	505
	LED 219W	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>322</b>	<b>262</b>	<b>256</b>	<b>208</b>	<b>184</b>	<b>164</b>	<b>176</b>	<b>205</b>	<b>232</b>	<b>280</b>	<b>300</b>	<b>332</b>	<b>2,921</b>
<b>Metered Energy</b>		358,332	291,974	284,011	233,579	204,382	180,493	193,764	228,270	260,122	310,554	337,097	366,295	3,248,873
<b>AFR Adjustment</b>		272,293	186,198	92,060	52,327	-21,992	-77,535	-87,571	-71,822	38,876	16,253	73,435	93,995	566,517
	<b>MV175W</b>	490	400	390	320	280	245	265	310	355	425	460	500	4,440
	<b>MV250W</b>	1,080	880	856	704	616	544	584	688	784	936	1,016	1,104	9,792
	<b>MV400W</b>	4,473	3,654	3,549	2,919	2,541	2,247	2,436	2,835	3,255	3,864	4,200	4,599	40,572
	<b>SV100W</b>	2,688	2,208	2,112	1,728	1,536	1,344	1,440	1,680	1,920	2,304	2,496	2,736	24,192
	<b>SV150W</b>	8,466	6,936	6,732	5,508	4,896	4,284	4,590	5,406	6,120	7,344	7,956	8,874	77,112
	<b>SV200W</b>	6,125	5,047	4,900	4,018	3,528	3,087	3,332	3,920	4,459	5,341	5,782	6,321	55,860
	<b>SV250W</b>	27,945	22,770	22,149	18,216	15,939	14,076	15,111	17,802	20,286	24,219	26,289	28,566	253,368
	<b>SV400W</b>	25,086	20,566	19,888	16,385	14,351	12,656	13,673	15,933	18,193	21,696	23,617	25,764	227,808
<b>Total kWh</b>		<b>707,300</b>	<b>540,895</b>	<b>436,903</b>	<b>335,912</b>	<b>226,261</b>	<b>141,605</b>	<b>147,800</b>	<b>205,228</b>	<b>354,602</b>	<b>393,216</b>	<b>482,648</b>	<b>539,086</b>	<b>4,511,455</b>
Rate 83		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Mercury Vapor	MV 175W	50,078	40,880	39,858	32,704	28,616	25,039	27,083	31,682	36,281	43,435	47,012	51,100	453,768
	MV 250W	0	0	0	0	0	0	0	0	0	0	0	0	0
	MV 400W	4,473	3,654	3,549	2,919	2,541	2,247	2,436	2,835	3,255	3,864	4,200	4,599	40,572
	MV 1000W2	0	0	0	0	0	0	0	0	0	0	0	0	0
Sodium Vapor	SV 100W	22,680	18,630	17,820	14,580	12,960	11,340	12,150	14,175	16,200	19,440	21,060	23,085	204,120
	SV 150W	38,512	31,552	30,624	25,056	22,272	19,488	20,880	24,592	27,840	33,408	36,192	40,368	350,784
	SV 150W-P	0	0	0	0	0	0	0	0	0	0	0	0	0
	SV 200W	0	0	0	0	0	0	0	0	0	0	0	0	0
	SV 250W	31,320	25,520	24,824	20,416	17,864	15,776	16,936	19,952	22,736	27,144	29,464	32,016	283,968
Metal Halide	SV 400W	2,664	2,184	2,112	1,740	1,524	1,344	1,452	1,692	1,932	2,304	2,508	2,736	24,192
	MH 250W	0	0	0	0	0	0	0	0	0	0	0	0	0
	MH 400W	0	0	0	0	0	0	0	0	0	0	0	0	0
Light Emitting Diode	MH 1000W	0	0	0	0	0	0	0	0	0	0	0	0	0
	LED 48W	0	0	0	0	0	0	0	0	0	0	0	0	0
	LED 54W	193,325	154,660	154,660	123,728	108,262	100,529	108,262	123,728	139,194	170,126	177,859	193,325	1,747,658
	LED 118W	161,672	132,802	127,028	103,932	92,384	80,836	86,610	101,045	115,480	138,576	150,124	167,446	1,457,935
	LED 219W	9,360	7,650	7,470	6,120	5,310	4,680	5,130	5,940	6,840	8,100	8,820	9,630	85,050
<b>Total</b>		<b>514,084</b>	<b>417,532</b>	<b>407,945</b>	<b>331,195</b>	<b>291,733</b>	<b>261,279</b>	<b>280,939</b>	<b>325,641</b>	<b>369,758</b>	<b>446,397</b>	<b>477,239</b>	<b>524,305</b>	<b>4,648,047</b>
<b>Metered Energy</b>		20,664	16,838	16,378	13,470	11,786	10,409	11,174	13,164	15,001	17,909	19,440	21,124	187,357
<b>AFR Adjustment</b>		15,703	10,738	5,309	3,018	-1,268	-4,471	-5,050	-4,142	2,242	937	4,235	5,421	32,670
	<b>SV250W</b>	135	110	107	88	77	68	73	86	98	117	127	138	1,224
<b>Total kWh</b>		<b>550,586</b>	<b>445,217</b>	<b>429,739</b>	<b>347,771</b>	<b>302,328</b>	<b>267,284</b>	<b>287,136</b>	<b>334,749</b>	<b>387,099</b>	<b>465,360</b>	<b>501,041</b>	<b>550,987</b>	<b>4,869,298</b>

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Rate Schedule 74 - Individually Billed  
Large Power

Type of Charge	Units	Annual Billing Units		Unit Charge		Annual Revenues		Increase	
		Present	General	Present	General	Present	General	\$	%
Customer Charge	# of Bills	96	96	\$ 250,087	\$ 229,330	\$ 24,008,352	\$ 22,015,680	\$ (1,992,672)	-8.30%
Firm Demand	kW	6,242,758	6,242,758	\$ 24.96	\$ 22.25	\$ 155,819,248	\$ 138,901,373	\$ (16,917,875)	
Transmission Demand	kW	7,202,758	7,202,758	\$ -	\$ 5.49	\$ -	\$ 39,543,143	\$ 39,543,143	
Firm Energy	kWh	5,005,380,235	5,005,380,235	\$ 0.01041	\$ 0.01087	\$ 52,106,008	\$ 54,408,483	\$ 2,302,475	
Firm FAC	kWh	5,005,380,235	5,005,380,235	\$ 0.025664	\$ 0.025664	\$ 128,460,086	\$ 128,460,086	\$ -	
EITE Energy Charge Credit	kWh	835,198,000	835,198,000	\$ (0.011500)	\$ -	\$ (9,604,777)	\$ -	\$ 9,604,777	
BEI Discount						\$ (1,169,881)	\$ (1,065,888)	\$ 103,993	
Base Rate Revenue						\$ 349,619,036	\$ 382,262,877	\$ 32,643,841	9.34%
ESA Demand Charge Credit		960,000	960,000	\$ (2.00)	\$ (2.00)	\$ (1,920,000)	\$ (1,920,000)	\$ -	
<b>Adjustments for Riders Included in Base Rates</b>									
Excess ADIT Credit				0.0000%	0.0000%	\$ -	\$ -	\$ -	
Subtotal Revenue						\$ 347,699,036	\$ 380,342,877	\$ 32,643,841	9.39%
Other Large Power Revenue						\$ 24,645,307	\$ 22,619,357	\$ (2,025,950)	
<b>Adjustments for Riders</b>									
SES Exempt Rider per kWh	kWh	5,066,964,162	5,066,964,162	0.000049	0.000049	\$ 247,300	\$ 247,300	\$ -	
Renewable Resource Rider per kW	kW	7,202,758	7,202,758	(0.39)	(0.39)	\$ (2,818,703)	\$ (2,818,703)	\$ -	
Renewable Resource Rider per kWh	kWh	5,066,964,162	5,066,964,162	(0.000439)	(0.000439)	\$ (2,225,702)	\$ (2,225,702)	\$ -	
Transmission Demand Rider per kW	kW	7,202,758	7,202,758	1.48	1.48	\$ 10,640,605	\$ 10,640,605	\$ -	
Transmission Energy Rider per kWh	kWh	5,066,964,162	5,066,964,162	0.001630	0.001630	\$ 8,259,827	\$ 8,259,827	\$ -	
CARE Surcharge	# of Bills	96	96	62.81	62.81	\$ 6,030	\$ 6,030	\$ -	
<b>Total Revenue</b>						<b>\$ 386,711,423</b>	<b>\$ 417,329,315</b>	<b>\$ 30,617,891</b>	<b>7.92%</b>

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Rate Schedule 74 - Individually Billed  
Large Power

Present Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Customer Charge	\$ 2,000,696	\$ 2,000,696	\$ 2,000,696	\$ 2,000,696	\$ 2,000,696	\$ 2,000,696	\$ 2,000,696	\$ 2,000,696	\$ 2,000,696	\$ 2,000,696	\$ 2,000,696	\$ 2,000,696	\$ 24,008,352
Firm Demand	\$ 13,178,447	\$ 12,947,742	\$ 13,061,296	\$ 12,482,163	\$ 13,010,142	\$ 12,985,182	\$ 13,022,622	\$ 12,972,702	\$ 13,010,142	\$ 12,853,967	\$ 13,072,542	\$ 13,222,302	\$ 155,819,248
Transmission Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Firm Energy	\$ 4,508,248	\$ 4,058,739	\$ 4,502,850	\$ 4,166,306	\$ 4,353,787	\$ 4,254,562	\$ 4,417,005	\$ 4,276,144	\$ 4,315,279	\$ 4,371,511	\$ 4,406,719	\$ 4,474,859	\$ 52,106,008
Firm FAC	\$ 11,155,856	\$ 10,640,056	\$ 11,155,476	\$ 9,825,438	\$ 10,142,107	\$ 10,376,881	\$ 12,338,761	\$ 11,103,186	\$ 10,375,738	\$ 10,632,725	\$ 10,083,387	\$ 10,630,476	\$ 128,460,086
EITE Energy Charge Credit	\$ (926,452)	\$ (577,208)	\$ (944,955)	\$ (682,790)	\$ (838,603)	\$ (737,196)	\$ (876,576)	\$ (716,749)	\$ (758,080)	\$ (815,442)	\$ (829,852)	\$ (900,876)	\$ (9,604,777)
BEI Discount	\$ (97,490)	\$ (97,490)	\$ (97,490)	\$ (97,490)	\$ (97,490)	\$ (97,490)	\$ (97,490)	\$ (97,490)	\$ (97,490)	\$ (97,490)	\$ (97,490)	\$ (97,490)	\$ (1,169,881)
Base Rate Revenue	\$ 29,819,305	\$ 28,972,535	\$ 29,677,873	\$ 27,694,323	\$ 28,570,639	\$ 28,782,635	\$ 30,805,018	\$ 29,538,489	\$ 28,846,284	\$ 28,945,967	\$ 28,636,002	\$ 29,329,966	\$ 349,619,036
ESA Demand Charge Credit	\$ (160,000)	\$ (160,000)	\$ (160,000)	\$ (160,000)	\$ (160,000)	\$ (160,000)	\$ (160,000)	\$ (160,000)	\$ (160,000)	\$ (160,000)	\$ (160,000)	\$ (160,000)	\$ (1,920,000)
Other Large Power Revenue	\$ 3,008,338	\$ 3,014,801	\$ 3,207,901	\$ 1,893,320	\$ 1,312,662	\$ 952,164	\$ 1,042,873	\$ 1,049,768	\$ 1,349,288	\$ 2,719,963	\$ 2,299,755	\$ 2,794,473	\$ 24,645,307
<b>Adjustments for Riders</b>													
CCRC	\$ 33,893	\$ 30,613	\$ 33,893	\$ 32,799	\$ 33,893	\$ 32,799	\$ 33,893	\$ 33,893	\$ 32,799	\$ 33,893	\$ 32,799	\$ 33,893	\$ 399,059
SES Exempt Rider per kWh	\$ 21,409	\$ 19,250	\$ 21,391	\$ 19,762	\$ 20,641	\$ 20,198	\$ 20,968	\$ 20,279	\$ 20,480	\$ 20,747	\$ 20,915	\$ 21,260	\$ 247,300
Renewable Resource Rider per kW	\$ (237,993)	\$ (234,296)	\$ (236,116)	\$ (226,835)	\$ (235,296)	\$ (234,896)	\$ (235,496)	\$ (234,696)	\$ (235,296)	\$ (232,793)	\$ (236,296)	\$ (238,696)	\$ (2,818,703)
Renewable Resource Rider per kWh	\$ (192,685)	\$ (173,250)	\$ (192,523)	\$ (177,862)	\$ (185,766)	\$ (181,779)	\$ (188,709)	\$ (182,513)	\$ (184,324)	\$ (186,722)	\$ (188,232)	\$ (191,337)	\$ (2,225,702)
Transmission Demand Rider per kW	\$ 898,424	\$ 884,467	\$ 891,337	\$ 856,301	\$ 888,242	\$ 886,732	\$ 888,997	\$ 885,977	\$ 888,242	\$ 878,794	\$ 892,017	\$ 901,077	\$ 10,640,605
Transmission Energy Rider per kWh	\$ 715,077	\$ 642,948	\$ 714,476	\$ 660,067	\$ 689,398	\$ 674,600	\$ 700,320	\$ 677,324	\$ 684,047	\$ 692,947	\$ 698,550	\$ 710,072	\$ 8,259,827
Conservation Program Adjustment	\$ 20,701	\$ 18,697	\$ 20,701	\$ 20,033	\$ 20,701	\$ 20,033	\$ 20,701	\$ 20,701	\$ 23,473	\$ 24,255	\$ 23,473	\$ 24,255	\$ 257,723
Excess ADIT Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CARE Surcharge	\$ 502	\$ 502	\$ 502	\$ 502	\$ 502	\$ 502	\$ 502	\$ 502	\$ 502	\$ 502	\$ 502	\$ 502	\$ 6,030
<b>Total Revenue</b>	\$ 33,893,078	\$ 32,985,656	\$ 33,945,542	\$ 30,579,611	\$ 30,921,723	\$ 30,760,190	\$ 32,895,174	\$ 31,615,832	\$ 31,232,697	\$ 32,703,660	\$ 31,986,687	\$ 33,191,574	\$ 386,711,423

General Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Customer Charge	\$ 1,834,640	\$ 1,834,640	\$ 1,834,640	\$ 1,834,640	\$ 1,834,640	\$ 1,834,640	\$ 1,834,640	\$ 1,834,640	\$ 1,834,640	\$ 1,834,640	\$ 1,834,640	\$ 1,834,640	\$ 22,015,680
Firm Demand	\$ 11,747,614	\$ 11,541,957	\$ 11,643,183	\$ 11,126,928	\$ 11,597,582	\$ 11,575,332	\$ 11,608,707	\$ 11,564,207	\$ 11,597,582	\$ 11,458,364	\$ 11,653,207	\$ 11,786,707	\$ 138,901,373
Transmission Demand	\$ 3,337,825	\$ 3,287,081	\$ 3,312,057	\$ 3,184,676	\$ 3,300,806	\$ 3,295,316	\$ 3,303,551	\$ 3,292,571	\$ 3,300,806	\$ 3,266,455	\$ 3,314,531	\$ 3,347,471	\$ 39,543,143
Firm Energy	\$ 4,707,459	\$ 4,238,088	\$ 4,701,823	\$ 4,350,408	\$ 4,546,173	\$ 4,442,564	\$ 4,612,185	\$ 4,465,099	\$ 4,505,964	\$ 4,564,681	\$ 4,601,445	\$ 4,672,595	\$ 54,408,483
Firm FAC	\$ 11,155,856	\$ 10,640,056	\$ 11,155,476	\$ 9,825,438	\$ 10,142,107	\$ 10,376,881	\$ 12,338,761	\$ 11,103,186	\$ 10,375,738	\$ 10,632,725	\$ 10,083,387	\$ 10,630,476	\$ 128,460,086
EITE Energy Charge Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BEI Discount	\$ (88,824)	\$ (88,824)	\$ (88,824)	\$ (88,824)	\$ (88,824)	\$ (88,824)	\$ (88,824)	\$ (88,824)	\$ (88,824)	\$ (88,824)	\$ (88,824)	\$ (88,824)	\$ (1,065,888)
Base Rate Revenue	\$ 32,694,570	\$ 31,452,998	\$ 32,558,355	\$ 30,233,265	\$ 31,332,484	\$ 31,435,909	\$ 33,609,020	\$ 32,170,880	\$ 31,525,905	\$ 31,668,041	\$ 31,398,385	\$ 32,183,065	\$ 382,262,877
ESA Demand Charge Credit	\$ (160,000)	\$ (160,000)	\$ (160,000)	\$ (160,000)	\$ (160,000)	\$ (160,000)	\$ (160,000)	\$ (160,000)	\$ (160,000)	\$ (160,000)	\$ (160,000)	\$ (160,000)	\$ (1,920,000)
Other Large Power Revenue	\$ 2,630,988	\$ 2,637,451	\$ 2,830,551	\$ 1,515,970	\$ 935,912	\$ 932,364	\$ 1,023,073	\$ 1,029,968	\$ 1,329,488	\$ 2,700,163	\$ 2,279,355	\$ 2,774,073	\$ 22,619,357
<b>Adjustments for Riders</b>													
CCRC	\$ 40,652	\$ 36,718	\$ 40,652	\$ 39,341	\$ 40,652	\$ 39,341	\$ 40,652	\$ 40,652	\$ 39,341	\$ 40,652	\$ 39,341	\$ 40,652	\$ 478,643
SES Exempt Rider per kWh	\$ 21,409	\$ 19,250	\$ 21,391	\$ 19,762	\$ 20,641	\$ 20,198	\$ 20,968	\$ 20,279	\$ 20,480	\$ 20,747	\$ 20,915	\$ 21,260	\$ 247,300
Renewable Resource Rider per kW	\$ (237,993)	\$ (234,296)	\$ (236,116)	\$ (226,835)	\$ (235,296)	\$ (234,896)	\$ (235,496)	\$ (234,696)	\$ (235,296)	\$ (232,793)	\$ (236,296)	\$ (238,696)	\$ (2,818,703)
Renewable Resource Rider per kWh	\$ (192,685)	\$ (173,250)	\$ (192,523)	\$ (177,862)	\$ (185,766)	\$ (181,779)	\$ (188,709)	\$ (182,513)	\$ (184,324)	\$ (186,722)	\$ (188,232)	\$ (191,337)	\$ (2,225,702)
Transmission Demand Rider per kW	\$ 898,424	\$ 884,467	\$ 891,337	\$ 856,301	\$ 888,242	\$ 886,732	\$ 888,997	\$ 885,977	\$ 888,242	\$ 878,794	\$ 892,017	\$ 901,077	\$ 10,640,605
Transmission Energy Rider per kWh	\$ 715,077	\$ 642,948	\$ 714,476	\$ 660,067	\$ 689,398	\$ 674,600	\$ 700,320	\$ 677,324	\$ 684,047	\$ 692,947	\$ 698,550	\$ 710,072	\$ 8,259,827
Conservation Program Adjustment	\$ 20,701	\$ 18,697	\$ 20,701	\$ 20,033	\$ 20,701	\$ 20,033	\$ 20,701	\$ 20,701	\$ 23,473	\$ 24,255	\$ 23,473	\$ 24,255	\$ 257,723
Excess ADIT Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CARE Surcharge	\$ 502	\$ 502	\$ 502	\$ 502	\$ 502	\$ 502	\$ 502	\$ 502	\$ 502	\$ 502	\$ 502	\$ 502	\$ 6,030
<b>Total Revenue</b>	\$ 36,390,993	\$ 35,088,769	\$ 36,448,674	\$ 32,741,203	\$ 33,306,818	\$ 33,393,664	\$ 35,679,376	\$ 34,228,423	\$ 33,892,518	\$ 35,405,934	\$ 34,728,670	\$ 36,024,272	\$ 417,329,315

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Non-Public Document- All Highlighted Data is Trade Secret Customer Data

Present Rates	Firm Demand	Firm Energy	Total Energy	Customer	Firm Demand (\$)	Transmission	Firm Energy (\$)	Firm FAC (\$)	EITE Energy	BEI Discount	Base Rate	ESA Demand	Large Power	Total Large
	(kW)	(MWh)	(MWh)	Charge (\$)		Demand (\$)			Charge Credit (\$)		Revenue	Charge Credit	(Other)	Power Revenue
	TRADE SECRET DATA BEGINS													
Blandin Paper Company														
Boise Cascade														
Cliffs														
Hibbing Taconite														
Mittal Steel - Minorca														
Sappi														
US Steel - Combined														
ST Paper														
Silver Bay Power Corp.	TRADE SECRET DATA ENDS													
Total	7,202,758	5,005,380	5,690,544	\$ 24,008,352	\$ 155,819,248	\$ -	\$ 52,106,008	\$ 128,460,086	\$ (9,604,777)	\$ (1,169,881)	\$ 349,619,036	\$ (1,920,000)	\$ 24,645,307	\$ 372,344,343
General Rates	Firm Demand	Firm Energy	Total Energy	Customer	Firm Demand (\$)	Transmission	Firm Energy (\$)	Firm FAC (\$)	EITE Energy	BEI Discount	Base Rate	ESA Demand	Large Power	Total Large
	(kW)	(MWh)	(MWh)	Charge (\$)		Demand (\$)			Charge Credit (\$)		Revenue	Charge Credit	(Other)	Power Revenue
	TRADE SECRET DATA BEGINS													
Blandin Paper Company														
Boise Cascade														
Cliffs														
Hibbing Taconite														
Mittal Steel - Minorca														
Sappi														
US Steel - Combined														
ST Paper														
Silver Bay Power Corp.	TRADE SECRET DATA ENDS													
Total	7,046,758	4,884,420	5,690,544	\$ 22,015,680	\$ 138,901,373	\$ 39,543,143	\$ 54,408,483	\$ 128,460,086	\$ -	\$ (1,065,888)	\$ 382,262,877	\$ (1,920,000)	\$ 22,619,357	\$ 402,962,235

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**Rate Schedule 74 - Individually Billed  
Large Power - Blandin Paper Company**

Present Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	TRADE SECRET DATA BEGINS												
Customer Charge													
Firm Demand													
Transmission Demand													
Firm Energy													
Firm FAC													
EITE Energy Charge Credit													
Base Rate Revenue													
RFPS Energy													
IPS Energy													
Pool within Pool Service Fee													
Economy Energy													
Curtable Credit													
DRP A Credit													
DRP C-1 Credit													
DRP C-2 Credit													
ESA Demand Charge Credit													
<b>Adjustments for Riders</b>													
SES Exempt Rider per kWh													
Renewable Resource Rider per kW													
Renewable Resource Rider per kWh													
Transmission Demand Rider per kW													
Transmission Energy Rider per kWh													
Excess ADIT Credit													
CARE Surcharge													
<b>Total Revenue</b>													

TRADE SECRET DATA ENDS

General Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	TRADE SECRET DATA BEGINS												
Customer Charge													
Firm Demand													
Transmission Demand													
Firm Energy													
Firm FAC													
EITE Energy Charge Credit													
Base Rate Revenue													
RFPS Energy													
IPS Energy													
Pool within Pool Service Fee													
Economy Energy													
Curtable Credit													
DRP A Credit													
DRP C-1 Credit													
DRP C-2 Credit													
ESA Demand Charge Credit													
<b>Adjustments for Riders</b>													
SES Exempt Rider per kWh													
Renewable Resource Rider per kW													
Renewable Resource Rider per kWh													
Transmission Demand Rider per kW													
Transmission Energy Rider per kWh													
Excess ADIT Credit													
CARE Surcharge													
<b>Total Revenue</b>													

TRADE SECRET DATA ENDS

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Rate Schedule 74 - Individually Billed  
Large Power - Boise Paper Company

Present Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	TRADE SECRET DATA BEGINS												
Customer Charge													
Firm Demand													
Transmission Demand													
Firm Energy													
Firm FAC													
EITE Energy Charge Credit													
Base Rate Revenue													
RFPS Energy													
IPS Energy													
Pool within Pool Service Fee													
Economy Energy													
Curtable Credit													
DRP A Credit													
DRP C-1 Credit													
DRP C-2 Credit													
ESA Demand Charge Credit													
<b>Adjustments for Riders</b>													
SES Exempt Rider per kWh													
Renewable Resource Rider per kW													
Renewable Resource Rider per kWh													
Transmission Demand Rider per kW													
Transmission Energy Rider per kWh													
Excess ADIT Credit													
CARE Surcharge													
<b>Total Revenue</b>	TRADE SECRET DATA ENDS												

General Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	TRADE SECRET DATA BEGINS												
Customer Charge													
Firm Demand													
Transmission Demand													
Firm Energy													
Firm FAC													
EITE Energy Charge Credit													
Base Rate Revenue													
RFPS Energy													
IPS Energy													
Pool within Pool Service Fee													
Economy Energy													
Curtable Credit													
DRP A Credit													
DRP C-1 Credit													
DRP C-2 Credit													
ESA Demand Charge Credit													
<b>Adjustments for Riders</b>													
SES Exempt Rider per kWh													
Renewable Resource Rider per kW													
Renewable Resource Rider per kWh													
Transmission Demand Rider per kW													
Transmission Energy Rider per kWh													
Excess ADIT Credit													
CARE Surcharge													
<b>Total Revenue</b>	TRADE SECRET DATA ENDS												

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Rate Schedule 74 - Individually Billed  
Large Power - Cliffs

Present Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	TRADE SECRET DATA BEGINS												
Customer Charge													
Firm Demand													
Transmission Demand													
Firm Energy													
Firm FAC													
EITE Energy Charge Credit													
Base Rate Revenue													
RFPS Energy													
IPS Energy													
Pool within Pool Service Fee													
Economy Energy													
Curtable Credit													
DRP A Credit													
DRP C-1 Credit													
DRP C-2 Credit													
ESA Demand Charge Credit													
<b>Adjustments for Riders</b>													
SES Exempt Rider per kWh													
Renewable Resource Rider per kW													
Renewable Resource Rider per kWh													
Transmission Demand Rider per kW													
Transmission Energy Rider per kWh													
Excess ADIT Credit													
CARE Surcharge													
<b>Total Revenue</b>	TRADE SECRET DATA ENDS												

General Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	TRADE SECRET DATA BEGINS												
Customer Charge													
Firm Demand													
Transmission Demand													
Firm Energy													
Firm FAC													
EITE Energy Charge Credit													
Base Rate Revenue													
RFPS Energy													
IPS Energy													
Pool within Pool Service Fee													
Economy Energy													
Curtable Credit													
DRP A Credit													
DRP C-1 Credit													
DRP C-2 Credit													
ESA Demand Charge Credit													
<b>Adjustments for Riders</b>													
SES Exempt Rider per kWh													
Renewable Resource Rider per kW													
Renewable Resource Rider per kWh													
Transmission Demand Rider per kW													
Transmission Energy Rider per kWh													
Excess ADIT Credit													
CARE Surcharge													
<b>Total Revenue</b>	TRADE SECRET DATA ENDS												



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Rate Schedule 74 - Individually Billed  
Large Power - Hibbing Taconite

Present Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	TRADE SECRET DATA BEGINS												
Customer Charge													
Firm Demand													
Transmission Demand													
Firm Energy													
Firm FAC													
EITE Energy Charge Credit													
Base Rate Revenue													
RFPS Energy													
IPS Energy													
Pool within Pool Service Fee													
Economy Energy													
Curtaillable Credit													
DRP A Credit													
DRP C-1 Credit													
DRP C-2 Credit													
ESA Demand Charge Credit													
<b>Adjustments for Riders</b>													
CCRC													
SES Exempt Rider per kWh													
Renewable Resource Rider per kW													
Renewable Resource Rider per kWh													
Transmission Demand Rider per kW													
Transmission Energy Rider per kWh													
Conservation Program Adjustment													
Excess ADIT Credit													
CARE Surcharge													
Non-Firm Energy													
<b>Total Revenue</b>	TRADE SECRET DATA ENDS												

General Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	TRADE SECRET DATA BEGINS												
Customer Charge													
Firm Demand													
Transmission Demand													
Firm Energy													
Firm FAC													
EITE Energy Charge Credit													
Base Rate Revenue													
RFPS Energy													
IPS Energy													
Pool within Pool Service Fee													
Economy Energy													
Curtaillable Credit													
DRP A Credit													
DRP C-1 Credit													
DRP C-2 Credit													
ESA Demand Charge Credit													
<b>Adjustments for Riders</b>													
SES Exempt Rider per kWh													
Renewable Resource Rider per kW													
Renewable Resource Rider per kWh													
Transmission Demand Rider per kW													
Transmission Energy Rider per kWh													
Excess ADIT Credit													
CARE Surcharge													
<b>Total Revenue</b>	TRADE SECRET DATA ENDS												

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Rate Schedule 74 - Individually Billed  
Large Power - Mittal Steel

Present Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	TRADE SECRET DATA BEGINS												
Customer Charge													
Firm Demand													
Transmission Demand													
Firm Energy													
Firm FAC													
EITE Energy Charge Credit													
Base Rate Revenue													
RFPS Energy													
IPS Energy													
Pool within Pool Service Fee													
Economy Energy													
Curtable Credit													
DRP A Credit													
DRP C-1 Credit													
DRP C-2 Credit													
ESA Demand Charge Credit													
<b>Adjustments for Riders</b>													
SES Exempt Rider per kWh													
Renewable Resource Rider per kW													
Renewable Resource Rider per kWh													
Transmission Demand Rider per kW													
Transmission Energy Rider per kWh													
Excess ADIT Credit													
CARE Surcharge													
<b>Total Revenue</b>													

TRADE SECRET DATA ENDS

General Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	TRADE SECRET DATA BEGINS												
Customer Charge													
Firm Demand													
Transmission Demand													
Firm Energy													
Firm FAC													
EITE Energy Charge Credit													
Base Rate Revenue													
RFPS Energy													
IPS Energy													
Pool within Pool Service Fee													
Economy Energy													
Curtable Credit													
DRP A Credit													
DRP C-1 Credit													
DRP C-2 Credit													
ESA Demand Charge Credit													
<b>Adjustments for Riders</b>													
SES Exempt Rider per kWh													
Renewable Resource Rider per kW													
Renewable Resource Rider per kWh													
Transmission Demand Rider per kW													
Transmission Energy Rider per kWh													
Excess ADIT Credit													
CARE Surcharge													
<b>Total Revenue</b>													

TRADE SECRET DATA ENDS

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Rate Schedule 74 - Individually Billed  
Large Power - Sappi

Present Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	TRADE SECRET DATA BEGINS												
Customer Charge													
Firm Demand													
Transmission Demand													
Firm Energy													
Firm FAC													
EITE Energy Charge Credit													
Base Rate Revenue													
RFPS Energy													
IPS Energy													
Pool within Pool Service Fee													
Economy Energy													
Curtable Credit													
DRP A Credit													
DRP C-1 Credit													
DRP C-2 Credit													
ESA Demand Charge Credit													
<b>Adjustments for Riders</b>													
SES Exempt Rider per kWh													
Renewable Resource Rider per kW													
Renewable Resource Rider per kWh													
Transmission Demand Rider per kW													
Transmission Energy Rider per kWh													
Excess ADIT Credit													
CARE Surcharge													
<b>Total Revenue</b>	TRADE SECRET DATA ENDS												

General Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	TRADE SECRET DATA BEGINS												
Customer Charge													
Firm Demand													
Transmission Demand													
Firm Energy													
Firm FAC													
EITE Energy Charge Credit													
Base Rate Revenue													
RFPS Energy													
IPS Energy													
Pool within Pool Service Fee													
Economy Energy													
Curtable Credit													
DRP A Credit													
DRP C-1 Credit													
DRP C-2 Credit													
ESA Demand Charge Credit													
<b>Adjustments for Riders</b>													
SES Exempt Rider per kWh													
Renewable Resource Rider per kW													
Renewable Resource Rider per kWh													
Transmission Demand Rider per kW													
Transmission Energy Rider per kWh													
Excess ADIT Credit													
CARE Surcharge													
<b>Total Revenue</b>	TRADE SECRET DATA ENDS												

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Rate Schedule 74 - Individually Billed  
Large Power - US Steel

Present Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	TRADE SECRET DATA BEGINS												
Customer Charge													
Firm Demand													
Transmission Demand													
Firm Energy													
Firm FAC													
EITE Energy Charge Credit													
Base Rate Revenue													
RFPS Energy													
IPS Energy													
Pool within Pool Service Fee													
Economy Energy													
Curtable Credit													
DRP A Credit													
DRP C-1 Credit													
DRP C-2 Credit													
ESA Demand Charge Credit													
<b>Adjustments for Riders</b>													
SES Exempt Rider per kWh													
Renewable Resource Rider per kW													
Renewable Resource Rider per kWh													
Transmission Demand Rider per kW													
Transmission Energy Rider per kWh													
Excess ADIT Credit													
CARE Surcharge													
<b>Total Revenue</b>													

TRADE SECRET DATA ENDS

General Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	TRADE SECRET DATA BEGINS												
Customer Charge													
Firm Demand													
Transmission Demand													
Firm Energy													
Firm FAC													
EITE Energy Charge Credit													
Base Rate Revenue													
RFPS Energy													
IPS Energy													
Pool within Pool Service Fee													
Economy Energy													
Curtable Credit													
DRP A Credit													
DRP C-1 Credit													
DRP C-2 Credit													
ESA Demand Charge Credit													
<b>Adjustments for Riders</b>													
SES Exempt Rider per kWh													
Renewable Resource Rider per kW													
Renewable Resource Rider per kWh													
Transmission Demand Rider per kW													
Transmission Energy Rider per kWh													
Excess ADIT Credit													
CARE Surcharge													
<b>Total Revenue</b>													

TRADE SECRET DATA ENDS

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**Rate Schedule 74 - Individually Billed**

**Large Power - ST Paper**

Present Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	TRADE SECRET DATA BEGINS												
Customer Charge													
Firm Demand													
Transmission Demand													
Firm Energy													
Firm FAC													
EITE Energy Charge Credit													
BEI Discount													
Base Rate Revenue													
RFPS Energy													
IPS Energy													
Curtailable Credit													
DRP A Credit													
DRP C-1 Credit													
DRP C-2 Credit													
ESA Demand Charge Credit													
<b>Adjustments for Riders</b>													
CCRC													
SES Exempt Rider per kWh													
Renewable Resource Rider per kW													
Renewable Resource Rider per kWh													
Transmission Demand Rider per kW													
Transmission Energy Rider per kWh													
Conservation Program Adjustment													
Excess ADIT Credit													
CARE Surcharge													
Non-Firm Energy													
Pool within Pool Service Fee													
Economy Energy													
<b>Total Revenue</b>	TRADE SECRET DATA ENDS												

General Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	TRADE SECRET DATA BEGINS												
Customer Charge													
Firm Demand													
Transmission Demand													
Firm Energy													
Firm FAC													
EITE Energy Charge Credit													
BEI Discount													
Base Rate Revenue													
RFPS Energy													
IPS Energy													
Curtailable Credit													
DRP A Credit													
DRP C-1 Credit													
DRP C-2 Credit													
ESA Demand Charge Credit													
<b>Adjustments for Riders</b>													
CCRC													
SES Exempt Rider per kWh													
Renewable Resource Rider per kW													
Renewable Resource Rider per kWh													
Transmission Demand Rider per kW													
Transmission Energy Rider per kWh													
Conservation Program Adjustment													
Excess ADIT Credit													
CARE Surcharge													
Non-Firm Energy													
Pool within Pool Service Fee													
Economy Energy													
<b>Total Revenue</b>	TRADE SECRET DATA ENDS												

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Rate Schedule 74 - Individually Billed  
Large Power - Silver Bay Power Company

Type of Charge	Units	Annual Billing Units		Unit Charge		Annual Revenues		Increase			
		Present	General	Present	General	Present	General	\$	%		
TRADE SECRET DATA BEGINS											
Non-Firm Capacity	kW										
Non-Firm Fixed Energy	kWh										
Non-Firm Variable Energy	kWh										
Amortization											
Pool Fee - SBPC											
<b>Total Revenue</b>											
TRADE SECRET DATA ENDS											

Present Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
TRADE SECRET DATA BEGINS													
Non-Firm Capacity													
Non-Firm Fixed Energy													
Non-Firm Variable Energy													
Amortization													
Pool Fee - SBPC													
<b>Total Revenue</b>													
TRADE SECRET DATA ENDS													

General Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
TRADE SECRET DATA BEGINS													
Non-Firm Capacity													
Non-Firm Fixed Energy													
Non-Firm Variable Energy													
Amortization													
Pool Fee - SBPC													
<b>Total Revenue</b>													
TRADE SECRET DATA ENDS													



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**Minnesota Power**  
**Non-LP General Rates**  
**Test Year 2022**

Rate	Description	Monthly Customer Charge	Energy Charge (kWh)	Demand Charge (kW)														
20/22	<b>Residential Standard (Incl. CARE)</b>																	
	Customer Charge	\$ 9.00																
	Flat Rate Energy		\$ 0.09403															
	Flat Rate Energy - Discount		\$ (0.03761)															
21	<b>Dual Fuel - Residential</b>																	
	Customer Charge - Small	\$ 6.00																
	Customer Charge - Large	\$ 16.00																
	Energy - Dual Fuel		\$ 0.06916															
	Energy - Dual Fuel Plus		\$ 0.04703															
23	<b>Seasonal Residential</b>																	
	Customer Charge	\$ 15.00																
	Energy		\$ 0.09624															
24	<b>Controlled Access Residential</b>																	
	Customer Charge - Small	\$ 6.00																
	Customer Charge - Large	\$ 16.00																
	Energy		\$ 0.04703															
25	<b>General Service</b>																	
	Customer Charge	\$ 15.00																
	Demand Meter - Energy		\$ 0.06507															
	No Demand Meter - Energy		\$ 0.09332															
	Demand Meter - Demand									\$ 8.00								
	High Voltage Discount									\$ (2.45)								
	Distribution Bulk Delivery		\$ (0.00153)															
	Transmission Service Discount		\$ (0.00800)															
26	<b>Dual Fuel - Commercial/Industrial</b>																	
	Customer Charge - Small	\$ 6.00																
	Customer Charge - Large	\$ 16.00																
	Low Voltage Energy - Dual Fuel Standard		\$ 0.06916															
	High Voltage Energy - Dual Fuel Standard		\$ 0.06770															
	Low Voltage Energy - Dual Fuel Plus		\$ 0.04703															
	High Voltage Energy - Dual Fuel Plus		\$ 0.04601															
27	<b>Controlled Access Commercial</b>																	
	Customer Charge - Small	\$ 6.00																
	Customer Charge - Large	\$ 16.00																
	Energy		\$ 0.04703															
28	<b>Residential Electric Vehicle</b>																	
	Customer Charge	\$ 4.25																
	Energy - On-Peak		\$ 0.11233															
	Energy - Off-Peak		\$ 0.03145															
29	<b>Commercial Electric Vehicle</b>																	
	Customer Charge	\$ 15.00																
	On-Peak Demand									\$ 8.00								
	Firm Energy		\$ 0.06507															
75	<b>Large Light &amp; Power</b>																	
	Customer Charge	\$ 1,050.00																
	Energy - All		\$ 0.04574															
	Demand - Over 100 kW									\$ 9.50								
	Firm Transmission Demand									\$ 4.00								
	High Voltage Discount									\$ (2.45)								
	Foundry Discount									\$ (3.00)								
	Transmission Service Discount		\$ (0.00800)															
	Interruptible Demand Discount																	
	Distribution Bulk Delivery		\$ (0.00153)															
75S	<b>Large Light &amp; Power - Schools</b>																	
	Customer Charge	\$ 525.00																
	Energy - All		\$ 0.04574															
	Demand - 1st 50 kW									\$ -								
	Demand - 2nd 50 kW									\$ 10.50								
	Demand - All Additional									\$ 9.50								
	Firm Transmission Demand									\$ 4.00								
	High Voltage Discount									\$ (2.45)								
	Transmission Service Discount																	
75TOU	<b>LLP Time of Use</b>																	
	Customer Charge	\$ 1,050.00																
	Firm On-Peak Energy		\$ 0.06399															
	Firm Off-Peak Energy		\$ 0.04267															
	Firm Super Off-Peak Energy		\$ 0.03201															
	Firm On-Peak Demand									\$ 10.00								
	Firm Off-Peak Demand									\$ 4.50								
	Firm Super Off-Peak Demand									\$ -								
	Firm Transmission Demand									\$ 4.00								
	<b>CARE</b>																	
	Service Charge Discount	\$ (1.00)																
	Block 1 Discount		\$ (0.01945)															
	Block 2 Discount		\$ (0.02559)															
	Block 3 Discount		\$ (0.03173)															
	Block 4 Discount		\$ (0.03839)															
	Residential Surcharge	\$ 1.03																
	General Service Surcharge	\$ 1.55																
	Large Light & Power Surcharge	\$ 19.35																
	Large Power	\$ 62.81																
	<b>Community Solar Garden</b>																	
	Option 1	\$ 7.11																
	Option 2	\$ 15.62																
	Option 3	\$	\$ 0.11150															
	<b>Adjustments for Riders Included in Base Rates</b>																	
	Excess ADIT Credit	January 0.000000	February 0.000000	March 0.000000	April 0.000000	May 0.000000	June 0.000000	July 0.000000	August 0.000000	September 0.000000	October 0.000000	November 0.000000	December 0.000000					
	<b>Adjustments for Remaining Riders</b>																	
	Retail SEA	January -0.000110	February -0.000070	March -0.000070	April -0.000090	May -0.000100	June -0.000130	July -0.000150	August -0.000170	September -0.000190	October -0.000190	November 0.000060	December 0.000280					
	Conservation Program Adjustment	0.002015	0.002015	0.002015	0.002015	0.002015	0.002015	0.002015	0.002015	0.002361	0.002361	0.002361	0.002361					
	CCRC	-0.003957	-0.003957	-0.003957	-0.003957	-0.003957	-0.003957	-0.003957	-0.003957	-0.003957	-0.003957	-0.003957	-0.003957					
	Transmission Adjustment	0.003180	0.003180	0.003180	0.003180	0.003180	0.003180	0.003180	0.003180	0.003180	0.003180	0.003180	0.003180					
	Renewable Adjustment	0.001780	0.001780	0.001780	0.001780	0.001780	0.001780	0.001780	0.001780	0.001780	0.001780	0.001780	0.001780					
	SRRR - Residential	0.001660	0.001660	0.001660	0.001660	0.001660	0.001660	0.001660	0.001660	0.001660	0.001660	0.001660	0.001660					
	SRRR - General Service	0.001550	0.001550	0.001550	0.001550	0.001550	0.001550	0.001550	0.001550	0.001550	0.001550	0.001550	0.001550					
	SRRR - Large Light & Power	0.001780	0.001780	0.001780	0.001780	0.001780	0.001780	0.001780	0.001780	0.001780	0.001780	0.001780	0.001780					
	SRRR - Lighting	0.001870	0.0018															







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Non LP Customer Count and Sales

		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Dual Fuel - Commercial/Industrial Customer Count</b>														
26	Dual Fuel Commercial/Industrial	514	514	513	513	512	511	510	509	509	507	507	506	6,125
<b>Dual Fuel - Commercial/Industrial Sales (MWh)</b>														
26	Commercial	2,926	2,591	2,370	1,769	1,449	1,108	1,297	1,136	1,262	1,458	2,129	2,602	22,097
26	Industrial	30	37	40	31	28	22	16	8	11	14	20	26	283
26	<b>Dual Fuel - Commercial/Industrial</b>													
78%	Customer Charge - Small	399	399	398	398	397	397	396	395	395	393	393	393	4,753
22%	Customer Charge - Large	115	115	115	115	115	115	114	114	114	114	114	113	1,372
96%	Low Voltage Energy	2,834,131	2,519,654	2,310,641	1,725,790	1,416,107	1,083,413	1,258,868	1,096,836	1,220,517	1,411,313	2,060,402	2,519,654	21,457,326
4%	High Voltage Energy	121,869	108,346	99,359	74,210	60,893	46,587	54,132	47,164	52,483	60,687	88,598	108,346	922,674
60%	Low Voltage Energy - Dual Fuel Standard	1,700,479	1,511,792	1,386,385	1,035,474	849,664	650,048	755,321	658,101	732,310	846,788	1,236,241	1,511,792	12,874,396
60%	High Voltage Energy - Dual Fuel Standard	73,121	65,008	59,615	44,526	36,536	27,952	32,479	28,299	31,490	36,412	53,159	65,008	553,604
40%	Low Voltage Energy - Dual Fuel Plus	1,133,652	1,007,862	924,257	690,316	566,443	433,365	503,547	438,734	488,207	564,525	824,161	1,007,862	8,582,931
40%	High Voltage Energy - Dual Fuel Plus	48,748	43,338	39,743	29,684	24,357	18,635	21,653	18,866	20,993	24,275	35,439	43,338	369,069
<b>Total Energy</b>		2,956,000	2,628,000	2,410,000	1,800,000	1,477,000	1,130,000	1,313,000	1,144,000	1,273,000	1,472,000	2,149,000	2,628,000	22,380,000
<b>Controlled Access Commercial Customer Count</b>														
27	General Service	57	59	59	59	57	59	59	59	61	57	59	57	702
<b>Controlled Access Commercial Sales (MWh)</b>														
27	Commercial	120	143	133	69	36	28	21	21	19	18	54	106	768
27	<b>Controlled Access Commercial</b>													
85%	Customer Charge - Small	48	50	50	50	48	50	50	50	52	48	50	48	594
15%	Customer Charge - Large	9	9	9	9	9	9	9	9	9	9	9	9	108
	Energy	120,000	143,000	133,000	69,000	36,000	28,000	21,000	21,000	19,000	18,000	54,000	106,000	768,000
<b>Commercial Electric Vehicle Customer Count</b>														
29	General Service	10	10	10	11	12	12	13	13	14	15	16	16	152
<b>Commercial Electric Vehicle Sales (kW)</b>														
29	Off-Peak Demand	783	783	783	861	940	940	1,018	1,018	1,096	1,175	1,253	1,253	11,903
	On-Peak Demand	901	901	901	991	1,081	1,081	1,171	1,171	1,261	1,351	1,442	1,442	13,694
	Super Off-peak Demand	203	203	203	223	243	243	264	264	284	304	325	325	3,084
<b>Commercial Electric Vehicle Sales (kWh)</b>														
29	Off-Peak Energy	35,846	35,846	35,846	39,431	43,015	43,015	46,600	46,600	50,185	53,769	57,354	57,354	544,862
	On-Peak Energy	51,470	51,470	51,470	56,617	61,764	61,764	66,912	66,912	72,059	77,206	82,353	82,353	782,350
	Super Off-peak Energy	18,077	18,077	18,077	19,885	21,692	21,692	23,500	23,500	25,308	27,115	28,923	28,923	274,768
29	Customer Charge	10	10	10	11	12	12	13	13	14	15	16	16	152
	On-Peak Demand	901	901	901	991	1,081	1,081	1,171	1,171	1,261	1,351	1,442	1,442	13,694
	Firm Energy	105,393	105,393	105,393	115,933	126,472	126,472	137,011	137,011	147,551	158,090	168,629	168,629	1,601,980

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**Non LP Customer Count and Sales**

**Large Light & Power Customer Count**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
75 Large Light & Power	387	392	395	390	394	395	392	409	400	397	403	399	4,753
75S Schools	42	40	40	40	40	38	40	40	40	42	42	40	484

TRADE SECRET DATA BEGINS

- 75INT-1 Minnesota Pipeline LLP
- 75INT-1 GERDAU Ameristeel
- 75TOU-1 Enbridge Energy
- 75TOU-1 ME Global
- 75TOU-1 Northern Foundry
- 75TOU-1 USG

[Redacted Data]													
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TRADE SECRET DATA ENDS

75/75S	Total Large Light & Power	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
75	Individually Billed LL&P	19	19	19	19	19	19	19	19	19	19	19	19	228
75	Business Incentive Discount Customers - Years 1 - 3	1	1	1	1	1	1	1	1	1	1	1	1	12
75	Business Incentive Discount Customers - Year 4	2	2	2	2	2	2	2	2	2	2	2	2	24
75	Business Incentive Discount Customers - Year 5	-	-	-	-	-	-	-	-	-	-	-	-	-

**Large Light & Power Sales (MWh)**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
75 Large Light & Power	60,562	56,776	59,114	53,113	55,905	58,358	63,645	65,135	61,534	58,368	56,618	61,133	710,261
75S Schools	3,346	3,144	3,391	2,982	3,221	3,264	3,240	3,327	3,318	3,324	3,199	3,611	39,367

TRADE SECRET DATA BEGINS

- 75INT-1 Minnesota Pipeline LLP
- 75INT-1 GERDAU Ameristeel - Firm
- 75TOU-1 Enbridge Energy
- 75TOU-1 M E Global
- 75TOU-1 Northern Foundry (Intermet)
- 75TOU-1 USG Interiors Inc

[Redacted Data]													
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TRADE SECRET DATA ENDS

75/75S	Total Large Light & Power	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
75/75S	Total Large Light & Power	107,090	102,085	107,777	97,402	96,027	98,228	103,281	104,984	99,455	99,721	96,969	104,213	1,217,232

**Large Light & Power Sales (MWh)**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
TRADE SECRET DATA BEGINS													
75F Polymet Mining LLP	[Redacted]												
75TOU-1 Enbridge Energy	[Redacted]												
75INT-1 Minnesota Pipeline LLP	[Redacted]												
75FFM M E Global	[Redacted]												
75FFM Northern Foundry (Intermet)	[Redacted]												
75H Central Bi Products	[Redacted]												
75H Central Bi Products - Poultry	[Redacted]												
75H DM&IR Railway - 35th Ave West	[Redacted]												
75H DM&IR Railway -Two Harbors	[Redacted]												
75H Industrial Miscellaneous	[Redacted]												
75INT-1 GERDAU Ameristeel	[Redacted]												
75L Industrial Miscellaneous	[Redacted]												
75L Lamb Weston-RDO Frozen Foods	[Redacted]												
75L Long Prairie Packing Co	[Redacted]												
75L Nordic Metals SP 1	[Redacted]												
75L Nordic Metals SP 2	[Redacted]												
75L Prairie River Minerals	[Redacted]												
75L Specialty Minerals	[Redacted]												
75L Trident Seafood (Louis Kemp)	[Redacted]												
75O USG Interiors Inc	[Redacted]												
75P Mesabi Nugget LLP	[Redacted]												
Total Industrial	59,143	57,249	59,797	55,282	51,294	51,268	51,098	51,234	49,087	53,328	52,376	54,581	645,737

TRADE SECRET DATA ENDS

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**Non LP Customer Count and Sales**

Subtransmission Energy	7,476,699	7,476,699	7,476,699	7,476,699	7,476,699	7,476,699	7,476,699	7,476,699	7,476,699	7,476,699	7,476,699	7,476,699	7,476,699	89,720,382
SES Exempt (MWh)	1,851	1,755	1,585	1,034	901	762	705	700	706	1,677	1,692	1,844	15,215	
SES Exempt (kWh)	1,851,223	1,755,223	1,585,223	1,034,223	901,223	762,223	705,223	700,223	706,223	1,677,223	1,692,223	1,844,223	15,214,681	
CIP Exempt	33,386	32,720	34,914	30,998	27,533	26,525	26,958	26,332	25,480	28,937	29,005	31,192	353,980	

**Large Light & Power Sales (kW)**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
75H Commercial	18,970	16,609	18,501	15,832	16,483	17,187	18,254	18,067	16,733	16,395	15,358	17,470	205,859
75L Commercial	76,677	69,508	78,215	69,215	76,250	81,755	90,076	87,220	82,962	81,082	74,721	80,464	948,145
75S Commercial	10,887	9,261	10,468	9,614	10,777	12,343	12,029	9,802	11,075	12,455	10,681	11,227	130,619
<b>Total Commercial</b>	<b>106,534</b>	<b>95,378</b>	<b>107,184</b>	<b>94,661</b>	<b>103,510</b>	<b>111,285</b>	<b>120,359</b>	<b>115,089</b>	<b>110,770</b>	<b>109,932</b>	<b>100,760</b>	<b>109,161</b>	<b>1,284,623</b>

**TRADE SECRET DATA BEGINS**

75F Polymet Mining LLP													
75FFM M E Global													
75FFM Northern Foundry (Intermet)													
75H Central BI Products													
75H Central BI Products - Poultry													
75H DM&IR Railway - 35th Ave West													
75H DM&IR Railway -Two Harbors													
75H Industrial Miscellaneous													
75INT-1 GERDAU Ameristeel													
75INT-1 Minnesota Pipeline LLP													
75L Industrial Miscellaneous													
75L Lamb Weston-RDO Frozen Foods													
75L Long Prairie Packing Co													
75L Nordic Metals SP 1													
75L Nordic Metals SP 2													
75L Prairie River Minerals													
75L Specialty Minerals													
75L Trident Seafood (Louis Kemp)													
75O USG Interiors Inc													
75P Mesabi Nugget LLP													
75TOU-1 Enbridge Energy													
<b>Total Industrial</b>	<b>125,039</b>	<b>126,039</b>	<b>125,589</b>	<b>122,743</b>	<b>118,239</b>	<b>116,765</b>	<b>114,873</b>	<b>116,943</b>	<b>115,732</b>	<b>116,435</b>	<b>117,884</b>	<b>119,657</b>	<b>1,435,938</b>

**TRADE SECRET DATA ENDS**

75H Pub Auth / Mun Pump	4,471	4,160	4,367	4,386	4,706	4,420	4,681	4,738	4,072	4,408	4,438	5,154	54,001
75L Pub Auth / Mun Pump	1,326	1,276	1,317	1,035	1,567	1,425	1,227	1,185	1,103	1,164	1,142	1,334	15,101
<b>Total Public Authorities</b>	<b>5,797</b>	<b>5,436</b>	<b>5,684</b>	<b>5,421</b>	<b>6,273</b>	<b>5,845</b>	<b>5,908</b>	<b>5,923</b>	<b>5,175</b>	<b>5,572</b>	<b>5,580</b>	<b>6,488</b>	<b>69,102</b>
<b>Total Large Light &amp; Power</b>	<b>237,370</b>	<b>226,853</b>	<b>238,457</b>	<b>222,825</b>	<b>228,022</b>	<b>233,895</b>	<b>241,140</b>	<b>237,955</b>	<b>231,677</b>	<b>231,939</b>	<b>224,224</b>	<b>235,306</b>	<b>2,789,663</b>

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**Non LP Customer Count and Sales**

		TRADE SECRET DATA BEGINS												
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Gerdau Ameristeel</b>														
75INT-1	Firm LLP MWh													
75INT-1	Interruptible & Incremental MWh													
75INT-1	Total MWh													
<b>75INT-1 kW Billed Firm LLP</b>														
75INT-1	kW Billed Interruptible LLP													
75INT-1	Total Billed kW													
<b>MN Pipeline</b>														
75INT-1	Firm LLP MWh													
75INT-1	Interruptible & Incremental MWh													
75INT-1	Total MWh													
<b>75INT-1 kW Billed Firm LLP</b>														
75INT-1	kW Billed Interruptible LLP													
75INT-1	Total Billed kW													
<b>Enbridge</b>														
75TOU	Firm LLP TOU MWh - On-Peak													
75TOU	Firm LLP TOU MWh - Off-Peak													
75TOU	Total MWh													
<b>75TOU kW Billed - LLP TOU - On Peak</b>														
75TOU	kW Billed - LLP TOU - Off Peak													
75TOU	Total Billed kW													
TRADE SECRET DATA ENDS														
75S	School Rate (Commercial)													
	High Voltage	443	405	386	420	387	415	397	264	249	361	373	394	4,494
	1st Block Demand	2,140	1,811	2,000	1,879	1,950	1,996	2,093	1,953	1,980	2,008	2,027	2,177	24,014
	2nd Block Demand	2,023	1,718	1,947	1,781	1,897	1,933	1,970	1,789	1,855	1,922	1,929	2,143	22,907
	3rd Block Demand	6,724	5,733	6,521	5,954	6,931	8,414	7,966	6,061	7,240	8,525	6,724	6,907	83,700
75	Miscellaneous Commercial													
	High Voltage	18,970	16,609	18,501	15,832	16,483	17,187	18,254	18,067	16,733	16,395	15,358	17,470	205,859
	1st Block Demand	31,554	27,689	31,809	28,625	30,832	32,557	33,748	31,698	31,386	30,534	30,828	33,514	374,774
	2nd Block Demand	64,093	58,428	64,907	56,422	61,901	66,385	74,582	73,589	68,309	66,943	59,251	64,420	779,230
75	Miscellaneous Industrial													
	High Voltage	3,759	2,988	2,686	1,887	1,917	1,944	1,785	1,810	1,842	1,904	1,876	1,951	26,349
	1st Block Demand	3,471	2,887	3,142	3,313	3,467	3,467	3,387	3,326	3,295	3,677	3,500	3,528	40,460
	2nd Block Demand	10,652	8,269	8,526	7,838	8,361	8,449	8,420	8,383	8,421	8,606	8,211	8,126	102,262
75	Individually Billed													
	High Voltage	97,891	101,958	100,796	98,767	93,386	91,324	89,041	91,209	90,091	90,427	93,348	95,078	1,133,316
	1st Block Demand	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	22,800
	2nd Block Demand	109,016	112,983	112,021	109,692	104,511	102,949	101,166	103,334	102,116	102,252	104,273	106,103	1,270,416
75	Public Authorities													
	High Voltage	4,471	4,160	4,367	4,386	4,706	4,420	4,681	4,738	4,072	4,408	4,438	5,154	54,001
	1st Block Demand	1,018	921	993	872	1,194	1,094	985	920	839	890	868	1,017	11,611
	2nd Block Demand	4,779	4,515	4,691	4,549	5,079	4,751	4,923	5,003	4,336	4,682	4,712	5,471	57,491
75	Total													
	High Voltage	125,091	125,715	126,350	120,872	116,492	114,875	113,761	115,824	112,738	113,134	115,020	119,653	1,419,525
	1st Block Demand	37,943	33,397	37,844	34,710	37,393	39,018	40,020	37,844	37,420	37,001	37,096	39,959	449,645
	2nd Block Demand	188,540	184,195	190,145	178,501	179,852	182,534	189,091	190,309	183,182	182,483	176,447	184,120	2,209,399



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**Non LP Customer Count and Sales**

75TOU **Enbridge - General Rate Energy Rebucketed**

	Customer Charge
15%	On-Peak kWh
67%	Off-Peak kWh
18%	Super Off-Peak kWh
Total Energy	

99.4%	On-Peak kW billed firm
0.6%	Off-Peak kW billed firm
	Super Off-Peak kW billed firm
Total Demand	

75TOU **ME Global**

	Customer Charge
11%	On-Peak kWh
66%	Off-Peak kWh
23%	Super Off-Peak kWh
Total Energy	

81.5%	On-Peak kW billed firm
18.0%	Off-Peak kW billed firm
0.5%	Super Off-Peak kW billed firm
Total Demand	

75TOU **Northern Foundry**

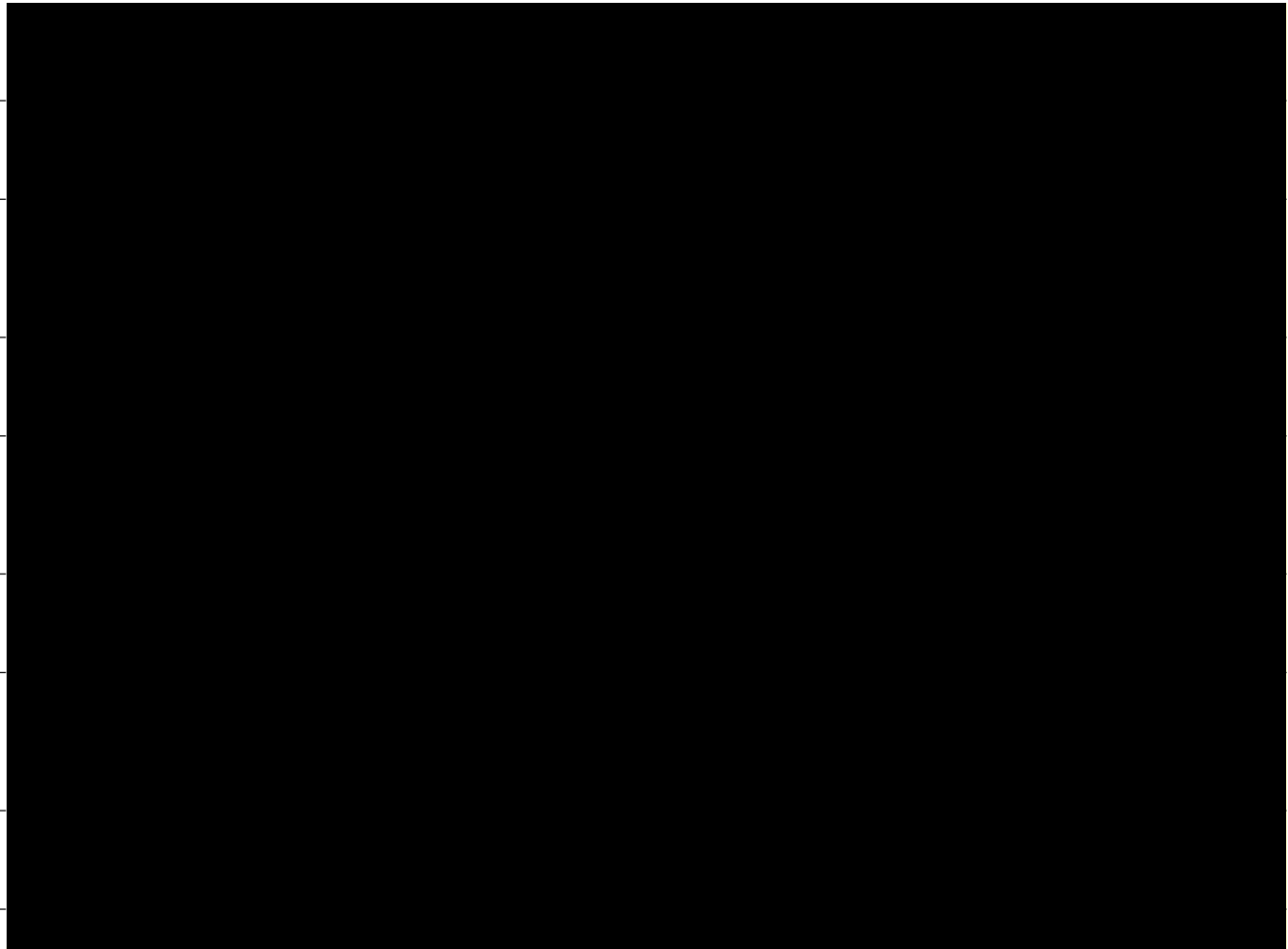
	Customer Charge
11%	On-Peak kWh
64%	Off-Peak kWh
25%	Super Off-Peak kWh
Total Energy	

96.7%	On-Peak kW billed firm
2.8%	Off-Peak kW billed firm
0.5%	Super Off-Peak kW billed firm
Total Demand	

75TOU **USG**

	Customer Charge
16%	On-Peak kWh
64%	Off-Peak kWh
19%	Super Off-Peak kWh
Total Energy	

97.5%	On-Peak kW billed firm
2.5%	Off-Peak kW billed firm
0.0%	Super Off-Peak kW billed firm
Total Demand	



TRADE SECRET DATA ENDS



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Large Power Sales

		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Blandin Paper Company</b>		TRADE SECRET DATA BEGINS												
74	Firm Energy	[REDACTED]												
	IPS Energy Charge													
	Economy Energy													
	RFPS Energy													
	EITE Energy Charge Credit													
	Firm Demand (kW)													
	DR Product A (kW)													
Present	DR Product C-1 (kW)													
	DR Product C-2 (kW)													
General	DR Product A (kW)													
	DR Product C-1 (kW)													
	DR Product C-2 (kW)													
	Customer Charge													
	Firm Demand													
	Firm Energy													
	EITE Energy Charge Credit													
	RFPS Energy													
	IPS Energy													
	Economy Energy													
		TRADE SECRET DATA ENDS												

		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Boise White</b>		TRADE SECRET DATA BEGINS												
74	Economy	[REDACTED]												
	Firm Energy													
	IPS Energy													
	RFPS Energy													
	EITE Energy Charge Credit													
	Demand (kW)													
	Customer Charge													
	Firm Demand													
	Economy Energy													
	Firm Energy													
	EITE Energy Charge Credit													
	RFPS Energy													
	IPS Energy													

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**Large Power Sales**

Cliffs	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
TRADE SECRET DATA BEGINS													
74 Firm Energy	[REDACTED]												
IPS Energy Charge													
RFPS Energy													
EITE Energy Charge Credit													
Demand (kW)													
Curtailment Credit (kW)													
Present DR Product C-1 (kW)													
DR Product C-2 (kW)													
Curtailment Credit (kW)													
General DR Product C-1 (kW)													
DR Product C-2 (kW)													
Customer Charge													
Firm Demand													
Firm Energy													
EITE Energy Charge Credit													
RFPS Energy													
IPS Energy													
TRADE SECRET DATA ENDS													

**Hibbing Taconite Co**

Hibbing Taconite Co	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
TRADE SECRET DATA BEGINS													
74 Firm Energy	[REDACTED]												
IPS Energy Charge													
RFPS Energy													
EITE Energy Charge Credit													
Demand (kW)													
DR Product A (kW)													
Present DR Product C-1 (kW)													
DR Product C-2 (kW)													
DR Product A (kW)													
General DR Product C-1 (kW)													
DR Product C-2 (kW)													
Customer Charge													
Firm Demand													
Firm Energy													
EITE Energy Charge Credit													
RFPS Energy													
IPS Energy													
TRADE SECRET DATA ENDS													

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Large Power Sales

		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Mittal Steel</b>		TRADE SECRET DATA BEGINS												
74	Firm Energy	[REDACTED]												
	IPS Energy Charge													
	RFPS Energy													
	EITE Energy Charge Credit													
	Demand (kW)													
	DR Product A (kW)													
Present	DR Product C-1 (kW)													
	DR Product C-2 (kW)													
	DR Product A (kW)													
General	DR Product C-1 (kW)													
	DR Product C-2 (kW)													
	Customer Charge													
	Firm Demand													
	Firm Energy													
	EITE Energy Charge Credit													
	RFPS Energy													
	IPS Energy													
		TRADE SECRET DATA ENDS												

Sappi Cloquet

		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total													
<b>Sappi Cloquet</b>		TRADE SECRET DATA BEGINS																									
74	Economy Energy	[REDACTED]																									
	Firm Energy																										
	IPS Energy Charge																										
	RFPS Energy																										
	EITE Energy Charge Credit																										
	Demand (kW)																										
	Customer Charge																										
	Firm Demand																										
	Firm Energy																										
	EITE Energy Charge Credit																										
	RFPS Energy																										
	IPS Energy																										
															TRADE SECRET DATA ENDS												

Non-Public Document- All Highlighted Data is Trade Secret Customer Data  
Large Power Sales

USS Minnesota Ore	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
TRADE SECRET DATA BEGINS													
74 Firm Energy													
IPS Energy Charge													
RFPS Energy													
EITE Energy Charge Credit													
Demand (kW)													
DR Product A kW													
Present DR Product C-1 kW													
DR Product C-2 kW													
ESA Demand Charge Credit													
DR Product A kW													
General DR Product C-1 kW													
DR Product C-2 kW													
Customer Charge													
Firm Demand													
Firm Energy													
EITE Energy Charge Credit													
RFPS Energy													
IPS Energy													
TRADE SECRET DATA ENDS													







Fuel Clause	Class Cost Factor	January	February	March	April	May	June	July	August	September	October	November	December
<b>Present Rates</b>	E8760	0.02601	0.02756	0.02604	0.02479	0.02449	0.02564	0.02937	0.02730	0.02528	0.02557	0.02405	0.02497
Residential	1.01406	0.02638	0.02795	0.02641	0.02514	0.02483	0.02600	0.02978	0.02768	0.02564	0.02593	0.02439	0.02532
General Service	1.03518	0.02693	0.02853	0.02696	0.02566	0.02535	0.02654	0.03040	0.02826	0.02617	0.02647	0.02490	0.02585
Large Light and Power	1.00982	0.02627	0.02783	0.02630	0.02503	0.02473	0.02589	0.02966	0.02757	0.02553	0.02582	0.02429	0.02522
Large Power	0.99024	0.02576	0.02729	0.02579	0.02455	0.02425	0.02539	0.02908	0.02703	0.02503	0.02532	0.02382	0.02473
Municipal Pumping	1.01571	0.02642	0.02799	0.02645	0.02518	0.02487	0.02604	0.02983	0.02773	0.02568	0.02597	0.02443	0.02536
Lighting	0.82572	0.02148	0.02276	0.02150	0.02047	0.02022	0.02117	0.02425	0.02254	0.02087	0.02111	0.01986	0.02062
<b>Fuel Clause</b>	<b>Class Cost Factor</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>
<b>General Rates</b>	E8760	0.02601	0.02756	0.02604	0.02479	0.02449	0.02564	0.02937	0.02730	0.02528	0.02557	0.02405	0.02497
Residential	1.01868	0.02650	0.02807	0.02653	0.02525	0.02495	0.02612	0.02992	0.02781	0.02575	0.02605	0.02450	0.02544
General Service	1.03138	0.02683	0.02842	0.02686	0.02557	0.02526	0.02644	0.03029	0.02816	0.02607	0.02637	0.02480	0.02575
Large Light and Power	1.00656	0.02618	0.02774	0.02621	0.02495	0.02465	0.02581	0.02956	0.02748	0.02545	0.02574	0.02421	0.02513
Large Power	0.99026	0.02576	0.02729	0.02579	0.02455	0.02425	0.02539	0.02908	0.02703	0.02503	0.02532	0.02382	0.02473
Municipal Pumping	0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Lighting	0.85420	0.02222	0.02354	0.02224	0.02118	0.02092	0.02190	0.02509	0.02332	0.02159	0.02184	0.02054	0.02133



PUBLIC DOCUMENT  
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Minnesota Power  
Frequency Distribution Ratios  
2022 Unadjusted Test Year (based on 2019 actual customer data)

	Residential				Total Other and Public Jurisdictions				Commercial				Total Industrial Microbusiness											
	Rate 20 22	Rate 23	Rate 24	Total	Rate 20 22	Rate 20 23	Rate 20 24	Rate 20 25	Rate 20 26	Rate 20 27	Rate 20 28	Rate 20 29	Rate 20 30	Rate 20 31	Rate 20 32	Rate 20 33	Rate 20 34	Rate 20 35						
January																								
% of Customers	97.04%	2.69%	0.27%	100.0000%	51.46%	44.53%	1.48%	2.55%	100.0000%	36.36%	61.60%	0.27%	0.00%	0.13%	1.44%	0.20%	100.0000%	51.87%	36.18%	1.97%	0.87%	0.00%	99.9800%	
% of MWh	98.44%	0.85%	0.71%	100.0000%	28.85%	1.23%	56.28%	13.64%	100.0000%	49.00%	5.78%	0.12%	0.00%	7.90%	33.87%	3.33%	99.9990%	28.62%	1.16%	10.00%	60.22%	0.00%	100.0000%	
Demand Meter Load Factor					35.41%	0.00%	64.89%	53.01%	100.0000%	37.89%	0.00%	0.00%	0.00%	57.32%	60.80%	42.10%	100.0000%	30.54%	0.00%	20.97%	45.80%	0.00%	100.0000%	
High Voltage kW					0.00%	0.00%	100.00%	0.00%	100.0000%	3.38%	0.00%	0.00%	0.00%	100.00%	0.00%	4.07%	100.0000%	7.21%	0.00%	100.00%	0.00%	0.00%	100.0000%	
% Demand Block 1					8.28%	48.85%			100.0000%					14.80%	37.49%	19.66%	100.0000%				13.84%	28.47%		
% Demand Block 2					91.72%	51.15%			100.0000%					85.20%	62.51%	18.58%	100.0000%				86.16%	71.53%		
% Demand Block 3					N/A	N/A			100.0000%					N/A	N/A	61.76%	100.0000%				N/A	N/A		
February																								
% of Customers	96.96%	2.76%	0.28%	100.0000%	53.33%	42.59%	1.48%	2.59%	99.9900%	36.78%	61.16%	0.28%	0.00%	0.12%	1.47%	0.19%	99.9990%	53.22%	34.92%	2.03%	9.83%	0.00%	100.0000%	
% of MWh	98.26%	0.89%	0.85%	100.0000%	32.43%	1.81%	56.76%	15.48%	100.0000%	49.08%	6.07%	0.13%	0.00%	7.68%	33.74%	3.20%	100.0000%	29.83%	1.29%	10.38%	57.28%	0.00%	100.0000%	
Demand Meter Load Factor					38.51%	0.00%	56.62%	56.29%	100.0000%	40.53%	0.00%	0.00%	0.00%	60.20%	63.36%	45.51%	100.0000%	33.83%	0.00%	26.12%	50.39%	0.00%	100.0000%	
High Voltage kW					0.00%	0.00%	100.00%	0.00%	100.0000%	3.48%	0.00%	0.00%	0.00%	100.00%	0.00%	4.37%	100.0000%	6.47%	0.00%	100.00%	0.00%	0.00%	100.0000%	
% Demand Block 1					8.00%	45.33%			100.0000%					13.52%	36.51%	19.50%	100.0000%				14.79%	29.93%		
% Demand Block 2					91.95%	54.27%			100.0000%					86.68%	63.49%	18.55%	100.0000%				85.21%	70.07%		
% Demand Block 3					N/A	N/A			100.0000%					N/A	N/A	61.90%	100.0000%				N/A	N/A		
March																								
% of Customers	96.96%	2.76%	0.28%	100.0000%	52.77%	43.17%	1.48%	2.58%	100.0000%	37.16%	60.76%	0.28%	0.00%	0.12%	1.49%	0.19%	99.9990%	56.11%	32.34%	1.98%	9.87%	0.00%	100.0000%	
% of MWh	98.33%	0.87%	0.80%	100.0000%	31.32%	1.29%	51.71%	15.68%	100.0000%	49.46%	5.73%	0.13%	0.00%	7.57%	33.78%	3.33%	100.0000%	31.64%	1.03%	10.10%	57.23%	0.00%	100.0000%	
Demand Meter Load Factor					34.61%	0.00%	59.67%	60.01%	100.0000%	39.37%	0.00%	0.00%	0.00%	57.68%	60.25%	44.38%	100.0000%	32.21%	0.00%	29.56%	50.08%	0.00%	100.0000%	
High Voltage kW					0.00%	0.00%	100.00%	0.00%	100.0000%	2.00%	0.00%	0.00%	0.00%	100.00%	0.00%	3.99%	100.0000%	5.70%	0.00%	100.00%	0.00%	0.00%	100.0000%	
% Demand Block 1					8.27%	47.88%			100.0000%					14.24%	37.30%	19.11%	100.0000%				17.93%	29.61%		
% Demand Block 2					91.73%	52.02%			100.0000%					85.76%	62.70%	18.60%	100.0000%				82.07%	70.39%		
% Demand Block 3					N/A	N/A			100.0000%					N/A	N/A	62.29%	100.0000%				N/A	N/A		
April																								
% of Customers	96.96%	2.76%	0.28%	100.0000%	52.99%	43.28%	1.49%	2.24%	100.0000%	36.84%	61.10%	0.28%	0.00%	0.12%	1.46%	0.19%	99.9900%	54.33%	33.60%	2.08%	10.03%	0.00%	100.0000%	
% of MWh	98.61%	0.80%	0.59%	100.0000%	31.23%	1.23%	55.19%	11.20%	100.0000%	48.36%	5.41%	0.00%	0.00%	7.55%	35.13%	3.45%	99.9900%	27.59%	0.89%	10.20%	61.27%	0.00%	100.0000%	
Demand Meter Load Factor					32.85%	0.00%	61.29%	51.98%	100.0000%	36.81%	0.00%	0.00%	0.00%	56.30%	59.92%	42.49%	100.0000%	29.66%	0.00%	41.32%	50.25%	0.00%	100.0000%	
High Voltage kW					0.00%	0.00%	100.00%	0.00%	100.0000%	3.30%	0.00%	0.00%	0.00%	100.00%	0.00%	4.37%	100.0000%	6.34%	0.00%	100.00%	0.00%	0.00%	100.0000%	
% Demand Block 1					7.96%	50.50%			100.0000%					12.96%	37.88%	18.54%	100.0000%				23.00%	30.27%		
% Demand Block 2					92.04%	49.45%			100.0000%					84.80%	62.12%	18.53%	100.0000%				73.00%	69.73%		
% Demand Block 3					N/A	N/A			100.0000%					N/A	N/A	61.93%	100.0000%				N/A	N/A		
May																								
% of Customers	96.96%	2.76%	0.28%	100.0000%	52.94%	42.65%	1.47%	2.94%	100.0000%	37.16%	60.79%	0.27%	0.00%	0.12%	1.47%	0.19%	99.9990%	54.14%	33.79%	2.07%	10.00%	0.00%	100.0000%	
% of MWh	98.72%	0.86%	0.42%	100.0000%	35.07%	1.46%	43.94%	19.53%	100.0000%	47.37%	4.73%	0.04%	0.00%	7.40%	36.83%	3.63%	100.0000%	28.14%	0.70%	10.15%	63.01%	0.00%	100.0000%	
Demand Meter Load Factor					32.21%	0.00%	48.69%	61.00%	100.0000%	34.40%	0.00%	0.00%	0.00%	54.23%	58.71%	40.94%	100.0000%	28.25%	0.00%	41.54%	49.87%	0.00%	100.0000%	
High Voltage kW					0.00%	0.00%	100.00%	0.00%	100.0000%	3.34%	0.00%	0.00%	0.00%	100.00%	0.00%	3.99%	100.0000%	6.34%	0.00%	100.00%	0.00%	0.00%	100.0000%	
% Demand Block 1					8.45%	50.79%			100.0000%					15.37%	37.07%	18.09%	100.0000%				27.52%	29.65%		
% Demand Block 2					91.55%	49.21%			100.0000%					84.84%	62.88%	17.60%	100.0000%				72.48%	70.35%		
% Demand Block 3					N/A	N/A			100.0000%					N/A	N/A	64.31%	100.0000%				N/A	N/A		
June																								
% of Customers	96.96%	2.76%	0.28%	100.0000%	52.99%	42.31%	1.49%	2.81%	100.0000%	36.79%	61.14%	0.28%	0.00%	0.12%	1.48%	0.19%	99.9900%	53.89%	34.02%	2.06%	9.97%	0.00%	100.0000%	
% of MWh	98.39%	1.39%	0.22%	100.0000%	34.69%	1.38%	49.82%	14.11%	100.0000%	47.21%	4.42%	0.03%	0.00%	7.11%	37.70%	3.53%	99.9990%	25.15%	0.65%	11.81%	62.40%	0.00%	100.0000%	
Demand Meter Load Factor					31.05%	0.00%	54.47%	47.87%	100.0000%	32.36%	0.00%	0.00%	0.00%	52.41%	58.42%	36.23%	100.0000%	24.60%	0.00%	46.06%	47.44%	0.00%	100.0000%	
High Voltage kW					0.00%	0.00%	100.00%	0.00%	100.0000%	3.70%	0.00%	0.00%	0.00%	100.00%	0.00%	3.36%	100.0000%	8.13%	0.00%	100.00%	0.00%	0.00%	100.0000%	
% Demand Block 1					91.00%	48.85%			100.0000%					15.71%	36.52%	15.17%	100.0000%				27.34%	29.44%		
% Demand Block 2					91.00%	51.15%			100.0000%					84.29%	63.48%	15.66%	100.0000%				72.66%	70.56%		
% Demand Block 3					N/A	N/A			100.0000%					N/A	N/A	68.17%	100.0000%				N/A	N/A		
July																								
% of Customers	96.95%	2.77%	0.28%	100.0000%	54.81%	41.48%	1.48%	2.22%	99.9900%	36.98%	60.96%	0.28%	0.00%	0.12%	1.47%	0.19%	100.0000%	54.64%	33.33%	2.06%	9.97%	0.00%	100.0000%	
% of MWh	98.27%	1.65%	0.08%	100.0000%	30.35%	0.80%	55.95%	12.90%	100.0000%	47.79%	4.19%	0.02%	0.00%	6.80%	38.10%	3.15%	100.0000%	25.43%	0.56%	11.11%	62.88%	0.00%	100.0000%	
Demand Meter Load Factor					30.54%	0.00%	65.57%	57.86%	100.0000%	33.43%	0.00%	0.00%	0.00%	62.49%	59.80%	38.90%	100.0000%	24.65%	0.00%	48.79%	49.12%	0.00%	100.0000%	
High Voltage kW					0.00%	0.00%	100.00%	0.00%	100.0000%	3.03%	0.00%	0.00%	0.00%	100.00%	0.00%	3.30%	100.0000%	11.13%	0.00%	100.00%	0.00%	0.00%	100.0000%	
% Demand Block 1					8.41%	48.10%			100.0000%					15.08%	34.41%	17.40%	100.0000%				28.47%	29.99%		
% Demand Block 2					91.59%	51.85%			100.0000%					84.93%	65.99%	16.38%	100.0000%				73.53%	70.91%		
% Demand Block 3					N/A	N/A																		

	<u>Residential</u> [1]	<u>Gen. Serv.</u> [2]	<u>LL&amp;P</u> [3]	<u>Large Power</u> [4]	<u>Lighting</u> [6]	<u>Total Retail</u> [7]
Revenue Requirements by Customer Class						
1 Demand	96,440,832	56,078,270	86,561,639	198,651,251	970,211	\$438,702,203
2 Energy	37,937,387	25,188,357	41,656,538	130,613,433	439,023	\$235,834,738
3 Customer	37,791,409	7,775,758	788,456	432,423	2,938,539	\$49,726,585
4 Total Cost	\$172,169,628	\$89,042,385	\$129,006,633	\$329,697,107	\$4,347,773	\$724,263,526

Billing Units (12 months)

5 Demand: Billing kW at Meter (monthly)		195,063	232,472	600,230		1,701,153
6 Energy: MWh at Meter	946,536	658,315	1,217,232	5,005,380	14,010	8,238,912
7 Number of Bills (annual)	1,374,168	254,971	5,309	96		1,645,053
8 Average Number of Bills (monthly)	114,514	21,248	442	8	5,206	140,547

Unit Costs

9 Demand: \$/kW of Billing kW	(in Energy)	\$23.96	\$31.03	\$27.58	(in Energy)	
10 Energy: cents/kWh	14.1705¢	3.7993¢	3.3960¢	2.5838¢	3.1124¢	
11 Customer: \$/Bill	\$27.50	\$30.50	\$148.51	\$4,504.41		

Amount of Fuel Costs Recovered through

12 FAC Revenue	\$ 24,918,582	\$ 17,699,003	\$ 31,899,892	\$ 128,460,086	\$ 298,457	
13 Fuel Adjustment	0.02633	0.02689	0.02621	0.02566	0.02130	

## Cost of Service Study Index

- Part 1 Cost of Service Study Results
- Part 2 Revenue Deficiency Calculation
- Part 3 Miscellaneous Inputs
- Part 4 Reporting Line Amounts
  - a Rate Base
  - b Operating Income
  - c Operating Income Support
  - d Income Tax Calculation
- Part 5 Assigned Classification Allocators
  - a Rate Base
  - b Operating Income
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- Part 6 Classification Allocators
  - a Classification Allocator Bases
  - b Classification Allocator Factors
- Part 7 Assigned Customer Class Allocators
  - a Rate Base
  - b Operating Income
  - c Operating Income Support
- Part 8 Customer Class Allocators
  - a Customer Class Allocator Bases
  - b Customer Class Allocator Factors

## Cost of Service Study Acronyms

A&D	Additions and Deductions (to Income)
AA	Accumulated Amortization
AD	Accumulated Depreciation
ADIT-Cr	Accumulated Deferred Income Taxes Credit
ADIT-Dr	Accumulated Deferred Income Taxes Debit
AE	Amortization Expense
AFUDC	Allowance for Funds Used During Construction
C-	Classification (in allocators)
CC-	Customer Class (in allocators)
CWC	Cash Working Capital
CWIP	Construction Work in Progress
DE	Depreciation Expense
DITC	Deferred Income Taxes Credit
DITD	Deferred Income Taxes Debit
ITC	Investment Tax Credit
L	Labor
LP	Large Power
M&S	Materials and Supplies
ORR	Other Operating Revenue
PaT	Payroll Taxes
PIS	Plant in Service
PrT	Property Taxes

**PUBLIC DOCUMENT  
NON-PUBLIC DATA EXCISED**

Minnesota Power  
Docket No. E015/GR-21-335

Compliance Schedule 13  
Cost of Service Study  
Part 1  
Page 1 of 4

Line No.	Cost of Service Study Results	Total							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	<b>Present Rates</b>								
2	Sales by Rate Class	\$748,437,849	\$100,399,447	\$648,038,402	\$111,948,172	\$76,999,161	\$107,584,269	\$347,699,118	\$3,807,682
3	Dual Fuel	\$10,245,092	\$0	\$10,245,092	\$1,420,153	\$938,587	\$1,595,635	\$6,274,632	\$16,084
4	Intersystem Sales	\$30,286,762	\$4,325,851	\$25,960,911	\$3,626,504	\$2,384,008	\$4,055,567	\$15,853,703	\$41,129
5	LP Demand Response	(\$1,922,400)	\$0	(\$1,922,400)	(\$323,139)	(\$187,591)	(\$324,324)	(\$1,083,573)	(\$3,774)
6	Sales for Resale	\$115,185,926	\$15,749,514	\$99,436,412	\$14,809,425	\$9,317,416	\$15,937,946	\$59,201,834	\$169,791
7	Other Operating Revenue	\$41,657,597	\$7,125,180	\$34,532,417	\$5,684,900	\$3,439,599	\$5,789,498	\$19,532,170	\$86,249
8	Operating Revenue	\$943,890,826	\$127,599,993	\$816,290,833	\$137,166,015	\$92,891,181	\$134,638,591	\$447,477,884	\$4,117,162
9	Operating Expenses	(\$821,216,561)	(\$107,518,837)	(\$713,697,724)	(\$137,845,456)	(\$79,541,755)	(\$117,205,373)	(\$375,658,085)	(\$3,447,054)
10	Operating Income	\$122,674,265	\$20,081,156	\$102,593,109	(\$679,441)	\$13,349,425	\$17,433,218	\$71,819,799	\$670,108
11									
12	Average Rate Base	\$2,321,555,903	\$292,469,865	\$2,029,086,038	\$453,830,172	\$234,149,933	\$343,970,978	\$984,979,669	\$12,155,286
13									
14	Rate of Return	5.28%	6.87%	5.06%	(0.15%)	5.70%	5.07%	7.29%	5.51%
15	Weighted Cost of Long-Term Debt	0.020544	0.020544	0.020544	0.020544	0.020544	0.020544	0.020544	0.020544
16	Common Equity Capitalization Ratio	0.525000	0.525000	0.525000	0.525000	0.525000	0.525000	0.525000	0.525000
17	Composite Income Tax Rate	28.74%	28.74%	28.74%	28.74%	28.74%	28.74%	28.74%	28.74%
18	Return on Equity	6.15%	9.17%	5.72%	(4.20%)	6.95%	5.74%	9.98%	6.59%
19									
20	<b>Requested Change to be at Cost</b>								
21	Sales by Rate Class Increase/(Decrease)	\$59,834,358	\$1,045,140	\$58,789,217	\$46,304,030	\$4,664,303	\$9,907,552	(\$2,360,931)	\$274,262
22	Dual Fuel Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Intersystem Sales Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	LP Demand Response Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Sales for Resale Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Other Operating Revenue Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Operating Revenue Increase/(Decrease)	\$59,834,358	\$1,045,140	\$58,789,217	\$46,304,030	\$4,664,303	\$9,907,552	(\$2,360,931)	\$274,262
28	Operating Expenses (Increase)/Decrease	(\$17,197,591)	(\$300,394)	(\$16,897,197)	(\$13,308,704)	(\$1,340,614)	(\$2,847,629)	\$678,579	(\$78,828)
29	Operating Income Increase/(Decrease)	\$42,636,766	\$744,746	\$41,892,020	\$32,995,326	\$3,323,689	\$7,059,924	(\$1,682,352)	\$195,434
30									
31	Average Rate Base Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32									
33	<b>Revenue Responsibility at Cost</b>								
34	Sales by Rate Class	\$808,272,207	\$101,444,587	\$706,827,619	\$158,252,202	\$81,663,464	\$117,491,821	\$345,338,187	\$4,081,944
35	Dual Fuel	\$10,245,092	\$0	\$10,245,092	\$1,420,153	\$938,587	\$1,595,635	\$6,274,632	\$16,084
36	Intersystem Sales	\$30,286,762	\$4,325,851	\$25,960,911	\$3,626,504	\$2,384,008	\$4,055,567	\$15,853,703	\$41,129
37	LP Demand Response	(\$1,922,400)	\$0	(\$1,922,400)	(\$323,139)	(\$187,591)	(\$324,324)	(\$1,083,573)	(\$3,774)
38	Sales for Resale	\$115,185,926	\$15,749,514	\$99,436,412	\$14,809,425	\$9,317,416	\$15,937,946	\$59,201,834	\$169,791
39	Other Operating Revenue	\$41,657,597	\$7,125,180	\$34,532,417	\$5,684,900	\$3,439,599	\$5,789,498	\$19,532,170	\$86,249
40	Operating Revenue	\$1,003,725,184	\$128,645,133	\$875,080,050	\$183,470,046	\$97,555,483	\$144,546,143	\$445,116,954	\$4,391,424
41	Operating Expenses	(\$838,414,152)	(\$107,819,232)	(\$730,594,921)	(\$151,154,161)	(\$80,882,369)	(\$120,053,002)	(\$374,979,507)	(\$3,525,882)
42	Operating Income	\$165,311,031	\$20,825,902	\$144,485,130	\$32,315,885	\$16,673,114	\$24,493,141	\$70,137,447	\$865,541
43									
44	Average Rate Base	\$2,321,555,903	\$292,469,865	\$2,029,086,038	\$453,830,172	\$234,149,933	\$343,970,978	\$984,979,669	\$12,155,286
45									
46	Rate of Return	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%
47	Return on Equity	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%
48									
49	% Revenue Change to be at Cost	7.99%	1.04%	9.07%	41.36%	6.06%	9.21%	(0.68%)	7.20%
50	% Revenue Change Including Dual Fuel	7.89%	1.04%	8.93%	40.84%	5.98%	9.07%	(0.67%)	7.17%

**PUBLIC DOCUMENT  
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Minnesota Power  
Docket No. E015/GR-21-335

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Line No.	Cost of Service Study Results	Customer							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	<b>Present Rates</b>								
2	Sales by Rate Class	\$48,196,566	\$1,662,860	\$46,533,706	\$11,067,982	\$3,059,652	\$6,080,400	\$23,108,040	\$3,217,632
3	Dual Fuel	\$776,260	\$0	\$776,260	\$118,728	\$73,368	\$125,792	\$457,005	\$1,367
4	Intersystem Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Other Operating Revenue	\$610,406	\$2,724	\$607,682	\$457,141	\$97,013	\$7,186	\$5,444	\$40,898
8	Operating Revenue	\$49,583,232	\$1,665,584	\$47,917,648	\$11,643,851	\$3,230,033	\$6,213,377	\$23,570,489	\$3,259,897
9	Operating Expenses	(\$39,798,154)	(\$607,540)	(\$39,190,614)	(\$22,728,552)	(\$4,873,972)	(\$2,236,866)	(\$6,992,336)	(\$2,358,888)
10	Operating Income	\$9,785,078	\$1,058,044	\$8,727,034	(\$11,084,701)	(\$1,643,939)	\$3,976,512	\$16,578,153	\$901,009
11									
12	Average Rate Base	\$117,301,844	\$494,011	\$116,807,833	\$87,535,040	\$18,713,076	\$1,123,825	\$1,038,270	\$8,397,621
13									
14	Rate of Return	8.34%	214.17%	7.47%	(12.66%)	(8.78%)	353.84%	1,596.71%	10.73%
15	Weighted Cost of Long-Term Debt	0.020544	0.020544	0.020544	0.020544	0.020544	0.020544	0.020544	0.020544
16	Common Equity Capitalization Ratio	0.525000	0.525000	0.525000	0.525000	0.525000	0.525000	0.525000	0.525000
17	Composite Income Tax Rate	28.74%	28.74%	28.74%	28.74%	28.74%	28.74%	28.74%	28.74%
18	Return on Equity	11.98%	404.04%	10.32%	(28.03%)	(20.65%)	670.06%	3,037.44%	16.52%
19									
20	<b>Requested Change to be at Cost</b>								
21	Sales by Rate Class Increase/(Decrease)	(\$2,010,112)	(\$1,435,442)	(\$574,670)	\$24,302,968	\$4,176,992	(\$5,468,140)	(\$23,161,218)	(\$425,272)
22	Dual Fuel Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Intersystem Sales Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	LP Demand Response Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Sales for Resale Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Other Operating Revenue Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Operating Revenue Increase/(Decrease)	(\$2,010,112)	(\$1,435,442)	(\$574,670)	\$24,302,968	\$4,176,992	(\$5,468,140)	(\$23,161,218)	(\$425,272)
28	Operating Expenses (Increase)/Decrease	\$577,747	\$412,575	\$165,172	(\$6,985,159)	(\$1,200,551)	\$1,571,653	\$6,656,997	\$122,232
29	Operating Income Increase/(Decrease)	(\$1,432,366)	(\$1,022,867)	(\$409,499)	\$17,317,809	\$2,976,441	(\$3,896,487)	(\$16,504,221)	(\$303,040)
30									
31	Average Rate Base Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32									
33	<b>Revenue Responsibility at Cost</b>								
34	Sales by Rate Class	\$46,186,454	\$227,418	\$45,959,036	\$35,370,950	\$7,236,644	\$612,260	(\$53,178)	\$2,792,360
35	Dual Fuel	\$776,260	\$0	\$776,260	\$118,728	\$73,368	\$125,792	\$457,005	\$1,367
36	Intersystem Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	LP Demand Response	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Other Operating Revenue	\$610,406	\$2,724	\$607,682	\$457,141	\$97,013	\$7,186	\$5,444	\$40,898
40	Operating Revenue	\$47,573,120	\$230,142	\$47,342,978	\$35,946,819	\$7,407,025	\$745,237	\$409,271	\$2,834,626
41	Operating Expenses	(\$39,220,407)	(\$194,965)	(\$39,025,442)	(\$29,713,711)	(\$6,074,523)	(\$665,213)	(\$335,339)	(\$2,236,656)
42	Operating Income	\$8,352,712	\$35,177	\$8,317,535	\$6,233,108	\$1,332,502	\$80,024	\$73,932	\$597,969
43									
44	Average Rate Base	\$117,301,844	\$494,011	\$116,807,833	\$87,535,040	\$18,713,076	\$1,123,825	\$1,038,270	\$8,397,621
45									
46	Rate of Return	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%
47	Return on Equity	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%
48									
49	% Revenue Change to be at Cost	(4.17%)	(86.32%)	(1.23%)	219.58%	136.52%	(89.93%)	(100.23%)	(13.22%)
50	% Revenue Change Including Dual Fuel	(4.10%)	(86.32%)	(1.21%)	217.25%	133.32%	(88.11%)	(98.29%)	(13.21%)

**PUBLIC DOCUMENT  
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Line No.	Cost of Service Study Results	Demand							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1	<b>Present Rates</b>								
2	Sales by Rate Class	\$247,652,285	\$58,318,786	\$189,333,499	\$0	\$14,874,026	\$20,829,702	\$153,629,771	\$0
3	Dual Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Intersystem Sales	\$2,173,182	\$269,062	\$1,904,120	\$320,066	\$185,807	\$321,240	\$1,073,269	\$3,738
5	LP Demand Response	(\$1,922,400)	\$0	(\$1,922,400)	(\$323,139)	(\$187,591)	(\$324,324)	(\$1,083,573)	(\$3,774)
6	Sales for Resale	\$42,548,308	\$5,267,906	\$37,280,402	\$6,266,515	\$3,637,880	\$6,289,491	\$21,013,333	\$73,183
7	Other Operating Revenue	\$39,461,397	\$6,893,626	\$32,567,770	\$5,041,253	\$3,218,593	\$5,571,672	\$18,693,010	\$43,242
8	Operating Revenue	\$329,912,772	\$70,749,380	\$259,163,392	\$11,304,696	\$21,728,716	\$32,687,781	\$193,325,811	\$116,389
9	Operating Expenses	(\$338,891,978)	(\$51,641,303)	(\$287,250,675)	(\$47,299,175)	(\$31,905,955)	(\$48,782,011)	(\$158,790,316)	(\$473,218)
10	Operating Income	(\$8,979,206)	\$19,108,077	(\$28,087,283)	(\$35,994,480)	(\$10,177,239)	(\$16,094,230)	\$34,535,495	(\$356,829)
11									
12	Average Rate Base	\$2,123,373,603	\$280,296,894	\$1,843,076,709	\$356,763,148	\$209,100,037	\$332,090,975	\$941,472,746	\$3,649,803
13									
14	Rate of Return	(0.42%)	6.82%	(1.52%)	(10.09%)	(4.87%)	(4.85%)	3.67%	(9.78%)
15	Weighted Cost of Long-Term Debt	0.020544	0.020544	0.020544	0.020544	0.020544	0.020544	0.020544	0.020544
16	Common Equity Capitalization Ratio	0.525000	0.525000	0.525000	0.525000	0.525000	0.525000	0.525000	0.525000
17	Composite Income Tax Rate	28.74%	28.74%	28.74%	28.74%	28.74%	28.74%	28.74%	28.74%
18	Return on Equity	(4.72%)	9.07%	(6.82%)	(23.13%)	(13.18%)	(13.14%)	3.07%	(22.54%)
19									
20	<b>Requested Change to be at Cost</b>								
21	Sales by Rate Class Increase/(Decrease)	\$224,786,368	\$1,194,286	\$223,592,083	\$86,163,677	\$35,177,279	\$55,771,186	\$45,614,465	\$865,475
22	Dual Fuel Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Intersystem Sales Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	LP Demand Response Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Sales for Resale Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Other Operating Revenue Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Operating Revenue Increase/(Decrease)	\$224,786,368	\$1,194,286	\$223,592,083	\$86,163,677	\$35,177,279	\$55,771,186	\$45,614,465	\$865,475
28	Operating Expenses (Increase)/Decrease	(\$64,608,098)	(\$343,262)	(\$64,264,836)	(\$24,765,164)	(\$10,110,654)	(\$16,029,754)	(\$13,110,509)	(\$248,755)
29	Operating Income Increase/(Decrease)	\$160,178,270	\$851,024	\$159,327,246	\$61,398,513	\$25,066,626	\$39,741,432	\$32,503,955	\$616,720
30									
31	Average Rate Base Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32									
33	<b>Revenue Responsibility at Cost</b>								
34	Sales by Rate Class	\$472,438,653	\$59,513,072	\$412,925,582	\$86,163,677	\$50,051,305	\$76,600,888	\$199,244,236	\$865,475
35	Dual Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	Intersystem Sales	\$2,173,182	\$269,062	\$1,904,120	\$320,066	\$185,807	\$321,240	\$1,073,269	\$3,738
37	LP Demand Response	(\$1,922,400)	\$0	(\$1,922,400)	(\$323,139)	(\$187,591)	(\$324,324)	(\$1,083,573)	(\$3,774)
38	Sales for Resale	\$42,548,308	\$5,267,906	\$37,280,402	\$6,266,515	\$3,637,880	\$6,289,491	\$21,013,333	\$73,183
39	Other Operating Revenue	\$39,461,397	\$6,893,626	\$32,567,770	\$5,041,253	\$3,218,593	\$5,571,672	\$18,693,010	\$43,242
40	Operating Revenue	\$554,699,141	\$71,943,666	\$482,755,475	\$97,468,373	\$56,905,995	\$88,458,967	\$238,940,275	\$981,864
41	Operating Expenses	(\$403,500,076)	(\$51,984,565)	(\$351,515,512)	(\$72,084,339)	(\$42,016,609)	(\$64,811,765)	(\$171,900,826)	(\$721,973)
42	Operating Income	\$151,199,064	\$19,959,101	\$131,239,963	\$25,404,034	\$14,889,386	\$23,647,202	\$67,039,450	\$259,892
43									
44	Average Rate Base	\$2,123,373,603	\$280,296,894	\$1,843,076,709	\$356,763,148	\$209,100,037	\$332,090,975	\$941,472,746	\$3,649,803
45									
46	Rate of Return	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%
47	Return on Equity	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%
48									
49	% Revenue Change to be at Cost	90.77%	2.05%	118.09%		236.50%	267.75%	29.69%	
50	% Revenue Change Including Dual Fuel	90.77%	2.05%	118.09%		236.50%	267.75%	29.69%	

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Line No.	Cost of Service Study Results	Energy							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
1	<b>Present Rates</b>								
2	Sales by Rate Class	\$452,588,998	\$40,417,801	\$412,171,197	\$100,880,190	\$59,065,483	\$80,674,167	\$170,961,307	\$590,050
3	Dual Fuel	\$9,468,832	\$0	\$9,468,832	\$1,301,425	\$865,219	\$1,469,843	\$5,817,627	\$14,717
4	Intersystem Sales	\$28,113,580	\$4,056,790	\$24,056,790	\$3,306,438	\$2,198,201	\$3,734,327	\$14,780,433	\$37,391
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Sales for Resale	\$72,637,617	\$10,481,608	\$62,156,009	\$8,542,910	\$5,679,535	\$9,648,455	\$38,188,501	\$96,608
7	Other Operating Revenue	\$1,585,794	\$228,830	\$1,356,964	\$186,505	\$123,993	\$210,641	\$833,716	\$2,109
8	Operating Revenue	\$564,394,822	\$55,185,029	\$509,209,793	\$114,217,469	\$67,932,431	\$95,737,433	\$230,581,584	\$740,875
9	Operating Expenses	(\$442,526,429)	(\$55,269,994)	(\$387,256,435)	(\$67,817,729)	(\$42,761,828)	(\$66,186,497)	(\$209,875,433)	(\$614,948)
10	Operating Income	\$121,868,393	(\$84,966)	\$121,953,358	\$46,399,740	\$25,170,603	\$29,550,936	\$20,706,152	\$125,927
11									
12	Average Rate Base	\$80,880,456	\$11,678,960	\$69,201,496	\$9,531,984	\$6,336,819	\$10,756,178	\$42,468,653	\$107,862
13									
14	Rate of Return	150.68%	(0.73%)	176.23%	486.78%	397.21%	274.73%	48.76%	116.75%
15	Weighted Cost of Long-Term Debt	0.020544	0.020544	0.020544	0.020544	0.020544	0.020544	0.020544	0.020544
16	Common Equity Capitalization Ratio	0.525000	0.525000	0.525000	0.525000	0.525000	0.525000	0.525000	0.525000
17	Composite Income Tax Rate	28.74%	28.74%	28.74%	28.74%	28.74%	28.74%	28.74%	28.74%
18	Return on Equity	283.09%	(5.30%)	331.76%	923.29%	752.68%	519.39%	88.96%	218.47%
19									
20	<b>Requested Change to be at Cost</b>								
21	Sales by Rate Class Increase/(Decrease)	(\$162,941,898)	\$1,286,297	(\$164,228,195)	(\$64,162,614)	(\$34,689,968)	(\$40,395,494)	(\$24,814,177)	(\$165,942)
22	Dual Fuel Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Intersystem Sales Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	LP Demand Response Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Sales for Resale Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Other Operating Revenue Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Operating Revenue Increase/(Decrease)	(\$162,941,898)	\$1,286,297	(\$164,228,195)	(\$64,162,614)	(\$34,689,968)	(\$40,395,494)	(\$24,814,177)	(\$165,942)
28	Operating Expenses (Increase)/Decrease	\$46,832,760	(\$369,707)	\$47,202,468	\$18,441,619	\$9,970,591	\$11,610,473	\$7,132,091	\$47,695
29	Operating Income Increase/(Decrease)	(\$116,109,138)	\$916,589	(\$117,025,727)	(\$45,720,996)	(\$24,719,378)	(\$28,785,021)	(\$17,682,086)	(\$118,247)
30									
31	Average Rate Base Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32									
33	<b>Revenue Responsibility at Cost</b>								
34	Sales by Rate Class	\$289,647,100	\$41,704,098	\$247,943,002	\$36,717,576	\$24,375,515	\$40,278,673	\$146,147,130	\$424,108
35	Dual Fuel	\$9,468,832	\$0	\$9,468,832	\$1,301,425	\$865,219	\$1,469,843	\$5,817,627	\$14,717
36	Intersystem Sales	\$28,113,580	\$4,056,790	\$24,056,790	\$3,306,438	\$2,198,201	\$3,734,327	\$14,780,433	\$37,391
37	LP Demand Response	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Sales for Resale	\$72,637,617	\$10,481,608	\$62,156,009	\$8,542,910	\$5,679,535	\$9,648,455	\$38,188,501	\$96,608
39	Other Operating Revenue	\$1,585,794	\$228,830	\$1,356,964	\$186,505	\$123,993	\$210,641	\$833,716	\$2,109
40	Operating Revenue	\$401,452,923	\$56,471,326	\$344,981,598	\$50,054,854	\$33,242,463	\$55,341,939	\$205,767,407	\$574,934
41	Operating Expenses	(\$395,693,669)	(\$55,639,702)	(\$340,053,967)	(\$49,376,110)	(\$32,791,237)	(\$54,576,024)	(\$202,743,342)	(\$567,253)
42	Operating Income	\$5,759,255	\$831,624	\$4,927,631	\$678,744	\$451,226	\$765,915	\$3,024,065	\$7,681
43									
44	Average Rate Base	\$80,880,456	\$11,678,960	\$69,201,496	\$9,531,984	\$6,336,819	\$10,756,178	\$42,468,653	\$107,862
45									
46	Rate of Return	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%
47	Return on Equity	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%
48									
49	% Revenue Change to be at Cost	(36.00%)	3.18%	(39.84%)	(63.60%)	(58.73%)	(50.07%)	(14.51%)	(28.12%)
50	% Revenue Change Including Dual Fuel	(35.26%)	3.18%	(38.95%)	(62.79%)	(57.88%)	(49.18%)	(14.04%)	(27.44%)



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		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Average Rate Base	\$2,321,555,903	\$292,469,865	\$2,029,086,038	\$453,830,172	\$234,149,933	\$343,970,978	\$984,979,669	\$12,155,286
2	Operating Income	\$122,674,265	\$20,081,156	\$102,593,109	(\$679,441)	\$13,349,425	\$17,433,218	\$71,819,799	\$670,108
3	Revenue from Electricity Sales	\$758,682,941	\$100,399,447	\$658,283,494	\$113,368,325	\$77,937,749	\$109,179,904	\$353,973,750	\$3,823,766
4									
5	Claimed Rate of Return	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%
6									
7	Required Income	\$165,311,031	\$20,825,902	\$144,485,130	\$32,315,885	\$16,673,114	\$24,493,141	\$70,137,447	\$865,541
8	1-Composite Income Tax Rate	71.26%	71.26%	71.26%	71.26%	71.26%	71.26%	71.26%	71.26%
9	Required Revenue from Electricity Sales	\$818,517,299	\$101,444,587	\$717,072,711	\$159,672,355	\$82,602,051	\$119,087,456	\$351,612,820	\$4,098,028
10									
11	Revenue Deficiency	\$59,834,358	\$1,045,140	\$58,789,217	\$46,304,030	\$4,664,303	\$9,907,552	(\$2,360,931)	\$274,262

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Line No.	Revenue Deficiency	Customer							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	Average Rate Base	\$117,301,844	\$494,011	\$116,807,833	\$87,535,040	\$18,713,076	\$1,123,825	\$1,038,270	\$8,397,621
2	Operating Income	\$9,785,078	\$1,058,044	\$8,727,034	(\$11,084,701)	(\$1,643,939)	\$3,976,512	\$16,578,153	\$901,009
3	Revenue from Electricity Sales	\$48,972,826	\$1,662,860	\$47,309,966	\$11,186,710	\$3,133,020	\$6,206,192	\$23,565,045	\$3,218,999
4									
5	Claimed Rate of Return	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%
6									
7	Required Income	\$8,352,712	\$35,177	\$8,317,535	\$6,233,108	\$1,332,502	\$80,024	\$73,932	\$597,969
8	1-Composite Income Tax Rate	71.26%	71.26%	71.26%	71.26%	71.26%	71.26%	71.26%	71.26%
9	Required Revenue from Electricity Sales	\$46,962,714	\$227,418	\$46,735,296	\$35,489,678	\$7,310,012	\$738,052	\$403,827	\$2,793,728
10									
11	Revenue Deficiency	(\$2,010,112)	(\$1,435,442)	(\$574,670)	\$24,302,968	\$4,176,992	(\$5,468,140)	(\$23,161,218)	(\$425,272)

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Line No.	Revenue Deficiency	Demand							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1	Average Rate Base	\$2,123,373,603	\$280,296,894	\$1,843,076,709	\$356,763,148	\$209,100,037	\$332,090,975	\$941,472,746	\$3,649,803
2	Operating Income	(\$8,979,206)	\$19,108,077	(\$28,087,283)	(\$35,994,480)	(\$10,177,239)	(\$16,094,230)	\$34,535,495	(\$356,829)
3	Revenue from Electricity Sales	\$247,652,285	\$58,318,786	\$189,333,499	\$0	\$14,874,026	\$20,829,702	\$153,629,771	\$0
4									
5	Claimed Rate of Return	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%
6									
7	Required Income	\$151,199,064	\$19,959,101	\$131,239,963	\$25,404,034	\$14,889,386	\$23,647,202	\$67,039,450	\$259,892
8	1-Composite Income Tax Rate	71.26%	71.26%	71.26%	71.26%	71.26%	71.26%	71.26%	71.26%
9	Required Revenue from Electricity Sales	\$472,438,653	\$59,513,072	\$412,925,582	\$86,163,677	\$50,051,305	\$76,600,888	\$199,244,236	\$865,475
10									
11	Revenue Deficiency	\$224,786,368	\$1,194,286	\$223,592,083	\$86,163,677	\$35,177,279	\$55,771,186	\$45,614,465	\$865,475

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Line No.	Revenue Deficiency	Energy							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
1	Average Rate Base	\$80,880,456	\$11,678,960	\$69,201,496	\$9,531,984	\$6,336,819	\$10,756,178	\$42,468,653	\$107,862
2	Operating Income	\$121,868,393	(\$84,966)	\$121,953,358	\$46,399,740	\$25,170,603	\$29,550,936	\$20,706,152	\$125,927
3	Revenue from Electricity Sales	\$462,057,830	\$40,417,801	\$421,640,029	\$102,181,615	\$59,930,702	\$82,144,010	\$176,778,934	\$604,767
4									
5	Claimed Rate of Return	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%
6									
7	Required Income	\$5,759,255	\$831,624	\$4,927,631	\$678,744	\$451,226	\$765,915	\$3,024,065	\$7,681
8	1-Composite Income Tax Rate	71.26%	71.26%	71.26%	71.26%	71.26%	71.26%	71.26%	71.26%
9	Required Revenue from Electricity Sales	\$299,115,932	\$41,704,098	\$257,411,834	\$38,019,001	\$25,240,734	\$41,748,517	\$151,964,757	\$438,826
10									
11	Revenue Deficiency	(\$162,941,898)	\$1,286,297	(\$164,228,195)	(\$64,162,614)	(\$34,689,968)	(\$40,395,494)	(\$24,814,177)	(\$165,942)

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Line No.		Misc. Inputs
		(1)
1	Minnesota State Income Tax Rate	9.80%
2	Current Federal Income Tax Rate	21.00%
3	Composite Income Tax Rate	28.74%
4	1-Composite Income Tax Rate	71.26%
5	Gross-up Conversion Factor	1.40
6		
7	Cost of Long-Term Debt	0.043250
8	Weighted Cost of Long-Term Debt	0.020544
9	Common Equity Capitalization Ratio	0.525000
10	Return on Equity	9.65%
11	Claimed Rate of Return	7.12%

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Line No.	Rate Base	Total							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Average Rate Base								
2	Plant in Service								
3	Steam								
4	PIS - Steam	\$1,430,360,630	\$177,092,950	\$1,253,267,680	\$210,663,514	\$122,295,834	\$211,435,908	\$706,412,204	\$2,460,220
5	PIS - Steam Contra	(\$23,211,050)	(\$4,538,869)	(\$18,672,181)	(\$3,138,633)	(\$1,822,061)	(\$3,150,141)	(\$10,524,692)	(\$36,654)
6	Hydro								
7	PIS - Hydro	\$217,695,286	\$27,552,303	\$190,142,983	\$31,194,144	\$18,399,088	\$31,741,174	\$108,445,551	\$363,026
8	PIS - Hydro Contra	(\$827,109)	\$0	(\$827,109)	(\$135,623)	(\$80,021)	(\$138,041)	(\$471,846)	(\$1,578)
9	Wind								
10	PIS - Wind	\$824,037,772	\$102,024,117	\$722,013,655	\$121,364,283	\$70,455,229	\$121,809,263	\$406,967,534	\$1,417,345
11	PIS - Wind Contra	(\$23,348,950)	\$0	(\$23,348,950)	(\$3,924,758)	(\$2,278,427)	(\$3,939,148)	(\$13,160,782)	(\$45,835)
12	Transmission								
13	PIS - Transmission Production	\$62,523,724	\$7,741,062	\$54,782,662	\$9,208,494	\$5,345,778	\$9,242,257	\$30,878,591	\$107,541
14	PIS - Transmission	\$800,043,845	\$146,944,053	\$653,099,792	\$93,469,122	\$61,227,355	\$109,558,004	\$388,077,268	\$768,042
15	PIS - Transmission Contra	(\$12,270,178)	(\$2,578,291)	(\$9,691,887)	(\$1,387,065)	(\$908,603)	(\$1,625,822)	(\$5,758,999)	(\$11,398)
16	Distribution-Primary								
17	PIS - Primary Overhead Lines	\$115,170,963	\$0	\$115,170,963	\$64,012,279	\$25,576,988	\$23,670,895	\$0	\$1,910,801
18	PIS - Primary Underground Lines	\$121,006,012	\$0	\$121,006,012	\$60,697,515	\$28,733,140	\$30,105,623	\$0	\$1,469,734
19	Distribution-Secondary								
20	PIS - Secondary Overhead Lines	\$54,173,196	\$0	\$54,173,196	\$41,970,016	\$9,772,893	\$1,013,414	\$0	\$1,416,873
21	PIS - Secondary Underground Lines	\$12,628,457	\$0	\$12,628,457	\$6,856,999	\$2,842,992	\$2,901,140	\$0	\$27,327
22	PIS - Overhead Transformer	\$52,993,336	\$0	\$52,993,336	\$38,529,777	\$11,748,634	\$1,844,475	\$0	\$870,450
23	PIS - Underground Transformer	\$47,754,451	\$0	\$47,754,451	\$29,042,527	\$10,742,524	\$7,599,329	\$0	\$370,072
24	PIS - Overhead Services	\$6,398,655	\$0	\$6,398,655	\$4,984,303	\$1,133,364	\$110,242	\$0	\$170,745
25	PIS - Underground Services	\$12,148,171	\$0	\$12,148,171	\$7,121,531	\$2,702,508	\$2,274,748	\$0	\$49,384
26	PIS - Leased Property	\$3,248,089	\$0	\$3,248,089	\$0	\$0	\$0	\$0	\$3,248,089
27	PIS - Street Lighting	\$9,628,215	\$0	\$9,628,215	\$0	\$0	\$0	\$0	\$9,628,215
28	Distribution-Other								
29	PIS - Meters	\$77,684,200	\$879,035	\$76,805,165	\$58,885,174	\$14,795,932	\$961,237	\$2,018,661	\$144,160
30	PIS - Distribution Production	\$1,552,566	\$192,223	\$1,360,343	\$228,662	\$132,744	\$229,500	\$766,766	\$2,670
31	PIS - Distribution Bulk Delivery	\$112,023,125	\$31,682,958	\$80,340,167	\$30,182,691	\$19,907,455	\$26,961,643	\$2,982,494	\$305,884
32	PIS - Distribution Substations	\$72,768,998	\$0	\$72,768,998	\$29,352,586	\$19,307,132	\$23,811,768	\$0	\$297,512
33	PIS - Distribution Bulk Delivery Specific Assignment	\$1,088,270	\$1,088,270	\$0	\$0	\$0	\$0	\$0	\$0
34	PIS - Distribution Primary Specific Assignment	\$722,512	\$722,512	\$0	\$0	\$0	\$0	\$0	\$0
35	Distribution-Contra								
36	PIS - Distribution Contra	(\$11,515)	\$0	(\$11,515)	(\$6,080)	(\$2,648)	(\$2,622)	\$0	(\$165)
37	General Plant								
38	PIS - General Plant	\$231,261,000	\$25,905,131	\$205,355,870	\$64,252,162	\$27,467,778	\$32,773,750	\$78,882,019	\$1,980,162
39	PIS - General Plant Contra	\$21,310	\$2,387	\$18,923	\$5,921	\$2,531	\$3,020	\$7,269	\$182
40	Intangible Plant								
41	PIS - Intangible Plant	\$67,363,654	\$7,545,865	\$59,817,789	\$18,715,911	\$8,001,046	\$9,546,614	\$22,977,419	\$576,798
42	Subtotal Plant in Service	\$4,274,627,635	\$522,255,706	\$3,752,371,930	\$912,145,453	\$455,499,184	\$638,738,231	\$1,718,499,458	\$27,489,604
43	Construction Work in Progress								
44	Steam								
45	CWIP - Steam	\$8,652,204	\$1,071,229	\$7,580,974	\$1,274,297	\$739,763	\$1,278,969	\$4,273,064	\$14,882
46	CWIP - Steam Contra	(\$33,339)	(\$5,824)	(\$27,515)	(\$4,625)	(\$2,685)	(\$4,642)	(\$15,509)	(\$54)
47	Hydro								
48	CWIP - Hydro	\$2,344,467	\$290,268	\$2,054,198	\$345,293	\$200,452	\$346,559	\$1,157,862	\$4,032
49	Wind								
50	CWIP - Wind	\$942,904	\$116,741	\$826,163	\$138,871	\$80,618	\$139,380	\$465,672	\$1,622
51	Transmission								
52	CWIP - Transmission	\$25,293,161	\$4,645,595	\$20,647,566	\$2,955,000	\$1,935,686	\$3,463,645	\$12,268,954	\$24,281







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159	Unamortized WPPI Transmission Amortization	(\$517,730)	(\$92,615)	(\$425,115)	(\$61,674)	(\$39,982)	(\$71,345)	(\$251,588)	(\$526)
160	Subtotal Unamortized WPPI Transmission Amortization	(\$517,730)	(\$92,615)	(\$425,115)	(\$61,674)	(\$39,982)	(\$71,345)	(\$251,588)	(\$526)
161	Unamortized UMWI Transaction Cost								
162	Unamortized UMWI Transaction Cost								
163	Unamortized UMWI Transaction Cost	\$1,201,867	\$214,998	\$986,869	\$143,171	\$92,815	\$165,622	\$584,040	\$1,221
164	Subtotal Unamortized UMWI Transaction Cost	\$1,201,867	\$214,998	\$986,869	\$143,171	\$92,815	\$165,622	\$584,040	\$1,221
165	Unamortized Boswell 1 and 2								
166	Unamortized Boswell 1 and 2								
167	Unamortized Boswell 1 and 2	(\$5,565,460)	(\$689,060)	(\$4,876,401)	(\$819,681)	(\$475,847)	(\$822,686)	(\$2,748,614)	(\$9,573)
168	Subtotal Unamortized Boswell 1 and 2	(\$5,565,460)	(\$689,060)	(\$4,876,401)	(\$819,681)	(\$475,847)	(\$822,686)	(\$2,748,614)	(\$9,573)
169	Customer Advances								
170	Distribution-Primary								
171	CA - Primary Overhead Lines	(\$1,198,459)	\$0	(\$1,198,459)	(\$666,106)	(\$266,152)	(\$246,317)	\$0	(\$19,884)
172	Distribution-Secondary								
173	CA - Secondary Overhead Lines	(\$563,721)	\$0	(\$563,721)	(\$436,736)	(\$101,696)	(\$10,545)	\$0	(\$14,744)
174	Subtotal Customer Advances	(\$1,762,180)	\$0	(\$1,762,180)	(\$1,102,842)	(\$367,848)	(\$256,863)	\$0	(\$34,627)
175	Other Deferred Credits - Hibbard								
176	Other Deferred Credits - Hibbard								
177	Other Deferred Credits - Hibbard	(\$339,222)	(\$41,999)	(\$297,223)	(\$49,961)	(\$29,003)	(\$50,144)	(\$167,532)	(\$583)
178	Subtotal Other Deferred Credits - Hibbard	(\$339,222)	(\$41,999)	(\$297,223)	(\$49,961)	(\$29,003)	(\$50,144)	(\$167,532)	(\$583)
179	Wind Performance Deposit								
180	Wind Performance Deposit								
181	Wind Performance Deposit	(\$150,000)	(\$18,572)	(\$131,428)	(\$22,092)	(\$12,825)	(\$22,173)	(\$74,080)	(\$258)
182	Subtotal Wind Performance Deposit	(\$150,000)	(\$18,572)	(\$131,428)	(\$22,092)	(\$12,825)	(\$22,173)	(\$74,080)	(\$258)
183	Accumulated Deferred Income Taxes								
184	Steam								
185	ADIT-Cr - Steam	(\$212,713,902)	(\$26,336,108)	(\$186,377,794)	(\$31,328,504)	(\$18,187,039)	(\$31,443,369)	(\$105,053,015)	(\$365,868)
186	Hydro								
187	ADIT-Cr - Hydro	(\$84,502,573)	(\$10,694,952)	(\$73,807,621)	(\$12,108,601)	(\$7,141,956)	(\$12,320,941)	(\$42,095,207)	(\$140,915)
188	Wind								
189	ADIT-Cr - Wind	(\$215,307,226)	(\$26,657,188)	(\$188,650,038)	(\$31,710,448)	(\$18,408,768)	(\$31,826,714)	(\$106,333,780)	(\$370,328)
190	Transmission								
191	ADIT-Cr - Transmission	(\$144,628,031)	(\$25,872,019)	(\$118,756,012)	(\$17,228,623)	(\$11,168,953)	(\$19,930,331)	(\$70,281,115)	(\$146,990)
192	Distribution								
193	ADIT-Cr - Distribution	(\$96,360,845)	(\$4,751,524)	(\$91,609,320)	(\$51,117,959)	(\$20,261,668)	(\$16,699,603)	(\$792,895)	(\$2,737,196)
194	General Plant								
195	ADIT-Cr - General Plant	(\$34,187,353)	(\$3,829,560)	(\$30,357,793)	(\$9,498,408)	(\$4,060,566)	(\$4,844,949)	(\$11,661,142)	(\$292,728)
196	Steam								
197	ADIT-Dr - Steam	\$42,408,619	\$5,250,611	\$37,158,008	\$6,245,941	\$3,625,937	\$6,268,842	\$20,944,345	\$72,943
198	Hydro								
199	ADIT-Dr - Hydro	\$6,428,484	\$813,612	\$5,614,871	\$921,155	\$543,320	\$937,308	\$3,202,368	\$10,720
200	Wind								
201	ADIT-Dr - Wind	\$337,332,473	\$41,765,134	\$295,567,339	\$49,682,327	\$28,841,926	\$49,864,486	\$166,598,388	\$580,212
202	Transmission								
203	ADIT-Dr - Transmission	\$30,741,013	\$5,499,156	\$25,241,857	\$3,661,983	\$2,373,986	\$4,236,237	\$14,938,409	\$31,243
204	Distribution								
205	ADIT-Dr - Distribution	\$22,355,254	\$1,102,331	\$21,252,923	\$11,859,121	\$4,700,610	\$3,874,228	\$183,948	\$635,016
206	General Plant								
207	ADIT-Dr - General Plant	\$26,145,747	\$2,928,764	\$23,216,983	\$7,264,177	\$3,105,433	\$3,705,312	\$8,918,189	\$223,872
208	Subtotal Accumulated Deferred Income Taxes	(\$322,288,340)	(\$40,781,743)	(\$281,506,597)	(\$73,357,839)	(\$36,037,737)	(\$48,179,495)	(\$121,431,506)	(\$2,500,020)
209	Total	\$2,321,555,903	\$292,469,865	\$2,029,086,038	\$453,830,172	\$234,149,933	\$343,970,978	\$984,979,669	\$12,155,286







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Line No.	Rate Base	Customer							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
159	Unamortized WPPI Transmission Amortization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
160	Subtotal Unamortized WPPI Transmission Amortization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
161	Unamortized UMWI Transaction Cost								
162	Unamortized UMWI Transaction Cost								
163	Unamortized UMWI Transaction Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
164	Subtotal Unamortized UMWI Transaction Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
165	Unamortized Boswell 1 and 2								
166	Unamortized Boswell 1 and 2								
167	Unamortized Boswell 1 and 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
168	Subtotal Unamortized Boswell 1 and 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
169	Customer Advances								
170	Distribution-Primary								
171	CA - Primary Overhead Lines	(\$450,021)	\$0	(\$450,021)	(\$364,211)	(\$67,576)	(\$1,410)	\$0	(\$16,824)
172	Distribution-Secondary								
173	CA - Secondary Overhead Lines	(\$278,704)	\$0	(\$278,704)	(\$226,162)	(\$38,499)	(\$206)	\$0	(\$13,836)
174	Subtotal Customer Advances	(\$728,725)	\$0	(\$728,725)	(\$590,374)	(\$106,074)	(\$1,617)	\$0	(\$30,660)
175	Other Deferred Credits - Hibbard								
176	Other Deferred Credits - Hibbard								
177	Other Deferred Credits - Hibbard	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
178	Subtotal Other Deferred Credits - Hibbard	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
179	Wind Performance Deposit								
180	Wind Performance Deposit								
181	Wind Performance Deposit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
182	Subtotal Wind Performance Deposit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
183	Accumulated Deferred Income Taxes								
184	Steam								
185	ADIT-Cr - Steam	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
186	Hydro								
187	ADIT-Cr - Hydro	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
188	Wind								
189	ADIT-Cr - Wind	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
190	Transmission								
191	ADIT-Cr - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
192	Distribution								
193	ADIT-Cr - Distribution	(\$32,375,471)	(\$120,838)	(\$32,254,634)	(\$24,072,672)	(\$5,187,793)	(\$195,301)	(\$277,498)	(\$2,521,370)
194	General Plant								
195	ADIT-Cr - General Plant	(\$5,359,372)	(\$31,979)	(\$5,327,393)	(\$4,070,807)	(\$837,524)	(\$126,054)	(\$51,751)	(\$241,256)
196	Steam								
197	ADIT-Dr - Steam	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
198	Hydro								
199	ADIT-Dr - Hydro	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200	Wind								
201	ADIT-Dr - Wind	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
202	Transmission								
203	ADIT-Dr - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204	Distribution								
205	ADIT-Dr - Distribution	\$7,510,954	\$28,034	\$7,482,920	\$5,584,745	\$1,203,543	\$45,309	\$64,378	\$584,946
206	General Plant								
207	ADIT-Dr - General Plant	\$4,098,731	\$24,457	\$4,074,274	\$3,113,265	\$640,520	\$96,404	\$39,578	\$184,507
208	Subtotal Accumulated Deferred Income Taxes	(\$26,125,158)	(\$100,326)	(\$26,024,832)	(\$19,445,470)	(\$4,181,254)	(\$179,643)	(\$225,293)	(\$1,993,173)
209	Total	\$117,301,844	\$494,011	\$116,807,833	\$87,535,040	\$18,713,076	\$1,123,825	\$1,038,270	\$8,397,621

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Line No.	Rate Base	Demand							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1	Average Rate Base								
2	Plant in Service								
3	Steam								
4	PIS - Steam	\$1,430,360,630	\$177,092,950	\$1,253,267,680	\$210,663,514	\$122,295,834	\$211,435,908	\$706,412,204	\$2,460,220
5	PIS - Steam Contra	(\$23,211,050)	(\$4,538,869)	(\$18,672,181)	(\$3,138,633)	(\$1,822,061)	(\$3,150,141)	(\$10,524,692)	(\$36,654)
6	Hydro								
7	PIS - Hydro	\$188,439,549	\$23,330,701	\$165,108,848	\$27,753,377	\$16,111,581	\$27,855,134	\$93,064,640	\$324,116
8	PIS - Hydro Contra	(\$715,955)	\$0	(\$715,955)	(\$120,346)	(\$69,864)	(\$120,787)	(\$403,553)	(\$1,405)
9	Wind								
10	PIS - Wind	\$824,037,772	\$102,024,117	\$722,013,655	\$121,364,283	\$70,455,229	\$121,809,263	\$406,967,534	\$1,417,345
11	PIS - Wind Contra	(\$23,348,950)	\$0	(\$23,348,950)	(\$3,924,758)	(\$2,278,427)	(\$3,939,148)	(\$13,160,782)	(\$45,835)
12	Transmission								
13	PIS - Transmission Production	\$62,523,724	\$7,741,062	\$54,782,662	\$9,208,494	\$5,345,778	\$9,242,257	\$30,878,591	\$107,541
14	PIS - Transmission	\$800,043,845	\$146,944,053	\$653,099,792	\$93,469,122	\$61,227,355	\$109,558,004	\$388,077,268	\$768,042
15	PIS - Transmission Contra	(\$12,270,178)	(\$2,578,291)	(\$9,691,887)	(\$1,387,065)	(\$908,603)	(\$1,625,822)	(\$5,758,999)	(\$11,398)
16	Distribution-Primary								
17	PIS - Primary Overhead Lines	\$71,924,266	\$0	\$71,924,266	\$29,011,852	\$19,082,992	\$23,535,374	\$0	\$294,048
18	PIS - Primary Underground Lines	\$91,722,557	\$0	\$91,722,557	\$36,997,823	\$24,335,888	\$30,013,857	\$0	\$374,989
19	Distribution-Secondary								
20	PIS - Secondary Overhead Lines	\$27,389,968	\$0	\$27,389,968	\$20,235,981	\$6,073,211	\$993,573	\$0	\$87,203
21	PIS - Secondary Underground Lines	\$11,311,309	\$0	\$11,311,309	\$5,845,972	\$2,565,593	\$2,891,839	\$0	\$7,906
22	PIS - Overhead Transformer	\$39,034,891	\$0	\$39,034,891	\$27,202,788	\$9,820,494	\$1,834,135	\$0	\$177,475
23	PIS - Underground Transformer	\$24,173,303	\$0	\$24,173,303	\$10,941,917	\$5,776,202	\$7,432,808	\$0	\$22,376
24	PIS - Overhead Services	\$2,959,378	\$0	\$2,959,378	\$2,193,401	\$658,282	\$107,694	\$0	\$0
25	PIS - Underground Services	\$8,798,920	\$0	\$8,798,920	\$4,550,686	\$1,997,137	\$2,251,097	\$0	\$0
26	PIS - Leased Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	PIS - Street Lighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Distribution-Other								
29	PIS - Meters	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0
30	PIS - Distribution Production	\$1,552,566	\$192,223	\$1,360,343	\$228,662	\$132,744	\$229,500	\$766,766	\$2,670
31	PIS - Distribution Bulk Delivery	\$112,023,125	\$31,682,958	\$80,340,167	\$30,182,691	\$19,907,455	\$26,961,643	\$2,982,494	\$305,884
32	PIS - Distribution Substations	\$72,768,998	\$0	\$72,768,998	\$29,352,586	\$19,307,132	\$23,811,768	\$0	\$297,512
33	PIS - Distribution Bulk Delivery Specific Assignment	\$1,088,270	\$1,088,270	\$0	\$0	\$0	\$0	\$0	\$0
34	PIS - Distribution Primary Specific Assignment	\$722,512	\$722,512	\$0	\$0	\$0	\$0	\$0	\$0
35	Distribution-Contra								
36	PIS - Distribution Contra	(\$7,979)	\$0	(\$7,979)	(\$3,218)	(\$2,117)	(\$2,611)	\$0	(\$33)
37	General Plant								
38	PIS - General Plant	\$144,342,286	\$18,377,826	\$125,964,459	\$30,756,380	\$17,840,822	\$25,191,203	\$51,895,256	\$280,797
39	PIS - General Plant Contra	\$13,301	\$1,693	\$11,607	\$2,834	\$1,644	\$2,321	\$4,782	\$26
40	Intangible Plant								
41	PIS - Intangible Plant	\$42,045,238	\$5,353,248	\$36,691,990	\$8,958,978	\$5,196,825	\$7,337,906	\$15,116,488	\$81,793
42	Subtotal Plant in Service	\$3,897,722,296	\$507,434,454	\$3,390,287,843	\$690,347,321	\$403,051,129	\$623,656,776	\$1,666,317,998	\$6,914,618
43	Construction Work in Progress								
44	Steam								
45	CWIP - Steam	\$8,652,204	\$1,071,229	\$7,580,974	\$1,274,297	\$739,763	\$1,278,969	\$4,273,064	\$14,882
46	CWIP - Steam Contra	(\$33,339)	(\$5,824)	(\$27,515)	(\$4,625)	(\$2,685)	(\$4,642)	(\$15,509)	(\$54)
47	Hydro								
48	CWIP - Hydro	\$2,344,467	\$290,268	\$2,054,198	\$345,293	\$200,452	\$346,559	\$1,157,862	\$4,032
49	Wind								
50	CWIP - Wind	\$942,904	\$116,741	\$826,163	\$138,871	\$80,618	\$139,380	\$465,672	\$1,622
51	Transmission								
52	CWIP - Transmission	\$25,293,161	\$4,645,595	\$20,647,566	\$2,955,000	\$1,935,686	\$3,463,645	\$12,268,954	\$24,281







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Line No.	Rate Base	Demand							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
159	Unamortized WPPI Transmission Amortization	(\$517,730)	(\$92,615)	(\$425,115)	(\$61,674)	(\$39,982)	(\$71,345)	(\$251,588)	(\$526)
160	Subtotal Unamortized WPPI Transmission Amortization	(\$517,730)	(\$92,615)	(\$425,115)	(\$61,674)	(\$39,982)	(\$71,345)	(\$251,588)	(\$526)
161	Unamortized UMWI Transaction Cost								
162	Unamortized UMWI Transaction Cost								
163	Unamortized UMWI Transaction Cost	\$1,201,867	\$214,998	\$986,869	\$143,171	\$92,815	\$165,622	\$584,040	\$1,221
164	Subtotal Unamortized UMWI Transaction Cost	\$1,201,867	\$214,998	\$986,869	\$143,171	\$92,815	\$165,622	\$584,040	\$1,221
165	Unamortized Boswell 1 and 2								
166	Unamortized Boswell 1 and 2								
167	Unamortized Boswell 1 and 2	(\$5,565,460)	(\$689,060)	(\$4,876,401)	(\$819,681)	(\$475,847)	(\$822,686)	(\$2,748,614)	(\$9,573)
168	Subtotal Unamortized Boswell 1 and 2	(\$5,565,460)	(\$689,060)	(\$4,876,401)	(\$819,681)	(\$475,847)	(\$822,686)	(\$2,748,614)	(\$9,573)
169	Customer Advances								
170	Distribution-Primary								
171	CA - Primary Overhead Lines	(\$748,437)	\$0	(\$748,437)	(\$301,895)	(\$198,576)	(\$244,907)	\$0	(\$3,060)
172	Distribution-Secondary								
173	CA - Secondary Overhead Lines	(\$285,018)	\$0	(\$285,018)	(\$210,574)	(\$63,197)	(\$10,339)	\$0	(\$907)
174	Subtotal Customer Advances	(\$1,033,455)	\$0	(\$1,033,455)	(\$512,468)	(\$261,773)	(\$255,246)	\$0	(\$3,967)
175	Other Deferred Credits - Hibbard								
176	Other Deferred Credits - Hibbard								
177	Other Deferred Credits - Hibbard	(\$339,222)	(\$41,999)	(\$297,223)	(\$49,961)	(\$29,003)	(\$50,144)	(\$167,532)	(\$583)
178	Subtotal Other Deferred Credits - Hibbard	(\$339,222)	(\$41,999)	(\$297,223)	(\$49,961)	(\$29,003)	(\$50,144)	(\$167,532)	(\$583)
179	Wind Performance Deposit								
180	Wind Performance Deposit								
181	Wind Performance Deposit	(\$150,000)	(\$18,572)	(\$131,428)	(\$22,092)	(\$12,825)	(\$22,173)	(\$74,080)	(\$258)
182	Subtotal Wind Performance Deposit	(\$150,000)	(\$18,572)	(\$131,428)	(\$22,092)	(\$12,825)	(\$22,173)	(\$74,080)	(\$258)
183	Accumulated Deferred Income Taxes								
184	Steam								
185	ADIT-Cr - Steam	(\$212,713,902)	(\$26,336,108)	(\$186,377,794)	(\$31,328,504)	(\$18,187,039)	(\$31,443,369)	(\$105,053,015)	(\$365,868)
186	Hydro								
187	ADIT-Cr - Hydro	(\$73,146,401)	(\$9,056,256)	(\$64,090,145)	(\$10,773,002)	(\$6,254,017)	(\$10,812,501)	(\$36,124,813)	(\$125,812)
188	Wind								
189	ADIT-Cr - Wind	(\$215,307,226)	(\$26,657,188)	(\$188,650,038)	(\$31,710,448)	(\$18,408,768)	(\$31,826,714)	(\$106,333,780)	(\$370,328)
190	Transmission								
191	ADIT-Cr - Transmission	(\$144,628,031)	(\$25,872,019)	(\$118,756,012)	(\$17,228,623)	(\$11,168,953)	(\$19,930,331)	(\$70,281,115)	(\$146,990)
192	Distribution								
193	ADIT-Cr - Distribution	(\$63,985,373)	(\$4,630,686)	(\$59,354,687)	(\$27,045,286)	(\$15,073,874)	(\$16,504,303)	(\$515,397)	(\$215,826)
194	General Plant								
195	ADIT-Cr - General Plant	(\$21,338,144)	(\$2,716,797)	(\$18,621,347)	(\$4,546,721)	(\$2,637,412)	(\$3,724,020)	(\$7,671,684)	(\$41,510)
196	Steam								
197	ADIT-Dr - Steam	\$42,408,619	\$5,250,611	\$37,158,008	\$6,245,941	\$3,625,937	\$6,268,842	\$20,944,345	\$72,943
198	Hydro								
199	ADIT-Dr - Hydro	\$5,564,569	\$688,949	\$4,875,620	\$819,550	\$475,771	\$822,555	\$2,748,174	\$9,571
200	Wind								
201	ADIT-Dr - Wind	\$337,332,473	\$41,765,134	\$295,567,339	\$49,682,327	\$28,841,926	\$49,864,486	\$166,598,388	\$580,212
202	Transmission								
203	ADIT-Dr - Transmission	\$30,741,013	\$5,499,156	\$25,241,857	\$3,661,983	\$2,373,986	\$4,236,237	\$14,938,409	\$31,243
204	Distribution								
205	ADIT-Dr - Distribution	\$14,844,300	\$1,074,297	\$13,770,002	\$6,274,377	\$3,497,067	\$3,828,919	\$119,570	\$50,071
206	General Plant								
207	ADIT-Dr - General Plant	\$16,318,951	\$2,077,748	\$14,241,203	\$3,477,234	\$2,017,035	\$2,848,050	\$5,867,138	\$31,746
208	Subtotal Accumulated Deferred Income Taxes	(\$283,909,153)	(\$38,913,160)	(\$244,995,993)	(\$52,471,173)	(\$30,898,341)	(\$46,372,149)	(\$114,763,780)	(\$490,549)
209	Total	\$2,123,373,603	\$280,296,894	\$1,843,076,709	\$356,763,148	\$209,100,037	\$332,090,975	\$941,472,746	\$3,649,803







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Line No.	Rate Base	Energy							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
159	Unamortized WPPI Transmission Amortization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
160	Subtotal Unamortized WPPI Transmission Amortization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
161	Unamortized UMWI Transaction Cost								
162	Unamortized UMWI Transaction Cost								
163	Unamortized UMWI Transaction Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
164	Subtotal Unamortized UMWI Transaction Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
165	Unamortized Boswell 1 and 2								
166	Unamortized Boswell 1 and 2								
167	Unamortized Boswell 1 and 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
168	Subtotal Unamortized Boswell 1 and 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
169	Customer Advances								
170	Distribution-Primary								
171	CA - Primary Overhead Lines	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
172	Distribution-Secondary								
173	CA - Secondary Overhead Lines	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
174	Subtotal Customer Advances	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
175	Other Deferred Credits - Hibbard								
176	Other Deferred Credits - Hibbard								
177	Other Deferred Credits - Hibbard	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
178	Subtotal Other Deferred Credits - Hibbard	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
179	Wind Performance Deposit								
180	Wind Performance Deposit								
181	Wind Performance Deposit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
182	Subtotal Wind Performance Deposit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
183	Accumulated Deferred Income Taxes								
184	Steam								
185	ADIT-Cr - Steam	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
186	Hydro								
187	ADIT-Cr - Hydro	(\$11,356,172)	(\$1,638,696)	(\$9,717,476)	(\$1,335,599)	(\$887,939)	(\$1,508,440)	(\$5,970,394)	(\$15,104)
188	Wind								
189	ADIT-Cr - Wind	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
190	Transmission								
191	ADIT-Cr - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
192	Distribution								
193	ADIT-Cr - Distribution	(\$0)	\$0	(\$0)	\$0	\$0	\$0	(\$0)	\$0
194	General Plant								
195	ADIT-Cr - General Plant	(\$7,489,837)	(\$1,080,784)	(\$6,409,053)	(\$880,880)	(\$585,630)	(\$994,875)	(\$3,937,707)	(\$9,961)
196	Steam								
197	ADIT-Dr - Steam	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
198	Hydro								
199	ADIT-Dr - Hydro	\$863,914	\$124,663	\$739,251	\$101,605	\$67,549	\$114,754	\$454,194	\$1,149
200	Wind								
201	ADIT-Dr - Wind	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
202	Transmission								
203	ADIT-Dr - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204	Distribution								
205	ADIT-Dr - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
206	General Plant								
207	ADIT-Dr - General Plant	\$5,728,065	\$826,560	\$4,901,505	\$673,678	\$447,877	\$760,859	\$3,011,473	\$7,618
208	Subtotal Accumulated Deferred Income Taxes	(\$12,254,030)	(\$1,768,257)	(\$10,485,773)	(\$1,441,196)	(\$958,143)	(\$1,627,703)	(\$6,442,433)	(\$16,298)
209	Total	\$80,880,456	\$11,678,960	\$69,201,496	\$9,531,984	\$6,336,819	\$10,756,178	\$42,468,653	\$107,862

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Line No.	Operating Income	Total							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Operating Income								
2	Operating Revenue								
3	Revenue from Sales by Rate Class and Dual Fuel								
4	Sales by Rate Class	\$748,437,849	\$100,399,447	\$648,038,402	\$111,948,172	\$76,999,161	\$107,584,269	\$347,699,118	\$3,807,682
5	Dual Fuel	\$10,245,092	\$0	\$10,245,092	\$1,420,153	\$938,587	\$1,595,635	\$6,274,632	\$16,084
6	Other Revenue from Sales								
7	Intersystem Sales	\$30,286,762	\$4,325,851	\$25,960,911	\$3,626,504	\$2,384,008	\$4,055,567	\$15,853,703	\$41,129
8	LP Demand Response	(\$1,922,400)	\$0	(\$1,922,400)	(\$323,139)	(\$187,591)	(\$324,324)	(\$1,083,573)	(\$3,774)
9	Sales for Resale	\$115,185,926	\$15,749,514	\$99,436,412	\$14,809,425	\$9,317,416	\$15,937,946	\$59,201,834	\$169,791
10	Production								
11	OOR - Production	\$1,990,996	\$273,259	\$1,717,738	\$254,494	\$160,686	\$274,737	\$1,024,905	\$2,915
12	Transmission								
13	OOR - Transmission	\$37,167,109	\$6,648,698	\$30,518,411	\$4,427,483	\$2,870,244	\$5,121,779	\$18,061,131	\$37,774
14	Distribution-Primary								
15	OOR - Primary Overhead Lines	\$200,474	\$0	\$200,474	\$111,424	\$44,521	\$41,203	\$0	\$3,326
16	OOR - Primary Underground Lines	\$212,362	\$0	\$212,362	\$106,522	\$50,426	\$52,834	\$0	\$2,579
17	Distribution-Secondary								
18	OOR - Secondary Overhead Lines	\$94,297	\$0	\$94,297	\$73,056	\$17,011	\$1,764	\$0	\$2,466
19	OOR - Secondary Underground Lines	\$22,163	\$0	\$22,163	\$12,034	\$4,989	\$5,091	\$0	\$48
20	OOR - Overhead Transformer	\$92,043	\$0	\$92,043	\$66,922	\$20,406	\$3,204	\$0	\$1,512
21	OOR - Underground Transformer	\$82,944	\$0	\$82,944	\$50,444	\$18,659	\$13,199	\$0	\$643
22	OOR - Overhead Services	\$11,107	\$0	\$11,107	\$8,652	\$1,967	\$191	\$0	\$296
23	OOR - Underground Services	\$21,087	\$0	\$21,087	\$12,362	\$4,691	\$3,949	\$0	\$86
24	OOR - Leased Property	\$5,638	\$0	\$5,638	\$0	\$0	\$0	\$0	\$5,638
25	OOR - Street Lighting	\$16,713	\$0	\$16,713	\$0	\$0	\$0	\$0	\$16,713
26	Distribution-Other								
27	OOR - Meters	\$135,032	\$1,528	\$133,504	\$102,355	\$25,718	\$1,671	\$3,509	\$251
28	OOR - Distribution Production	\$2,695	\$334	\$2,361	\$397	\$230	\$398	\$1,331	\$5
29	OOR - Distribution Bulk Delivery	\$194,454	\$54,996	\$139,457	\$52,392	\$34,556	\$46,801	\$5,177	\$531
30	OOR - Distribution Substations	\$126,763	\$0	\$126,763	\$51,132	\$33,633	\$41,480	\$0	\$518
31	OOR - Distribution Bulk Delivery Specific Assignment	\$1,889	\$1,889	\$0	\$0	\$0	\$0	\$0	\$0
32	OOR - Distribution Primary Specific Assignment	\$1,254	\$1,254	\$0	\$0	\$0	\$0	\$0	\$0
33	General Plant								
34	OOR - General Plant	\$1,278,577	\$143,222	\$1,135,354	\$355,232	\$151,862	\$181,197	\$436,116	\$10,948
35	Conservation Improvement Program								
36	OOR - Conservation Improvement Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Solar Renewable Resources Rider								
38	OOR - Solar Renewable Resources Rider	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Transmission Cost Recovery Rider								
40	OOR - Transmission Cost Recovery Rider	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	Subtotal Operating Revenue	\$943,890,826	\$127,599,993	\$816,290,833	\$137,166,015	\$92,891,181	\$134,638,591	\$447,477,884	\$4,117,162
42	Operation and Maintenance Expenses								
43	Steam								
44	O&M - Steam	(\$35,127,108)	(\$4,685,468)	(\$30,441,640)	(\$4,686,433)	(\$2,883,361)	(\$4,946,401)	(\$17,871,429)	(\$54,016)
45	Hydro								
46	O&M - Hydro	(\$5,146,274)	(\$696,330)	(\$4,449,944)	(\$672,264)	(\$418,897)	(\$717,435)	(\$2,633,623)	(\$7,725)
47	Wind								
48	O&M - Wind	(\$17,535,442)	(\$2,171,063)	(\$15,364,379)	(\$2,582,620)	(\$1,499,280)	(\$2,592,089)	(\$8,660,229)	(\$30,161)
49	Transmission								
50	O&M - Transmission	(\$57,798,343)	(\$10,339,350)	(\$47,458,993)	(\$6,885,151)	(\$4,463,498)	(\$7,964,847)	(\$28,086,754)	(\$58,742)
51	Distribution								
52	O&M - Meters	(\$1,613,692)	(\$18,260)	(\$1,595,432)	(\$1,223,190)	(\$307,348)	(\$19,967)	(\$41,933)	(\$2,995)



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		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
106	AE - Boswell 1 and 2	(\$1,337,534)	(\$165,600)	(\$1,171,934)	(\$196,992)	(\$114,359)	(\$197,714)	(\$660,568)	(\$2,301)
107	Subtotal Amortization Expense	(\$7,676,583)	(\$876,909)	(\$6,799,674)	(\$1,944,590)	(\$863,806)	(\$1,096,705)	(\$2,838,708)	(\$55,865)
108	Taxes Other than Income Taxes								
109	Steam								
110	PrT - Steam	(\$12,286,117)	(\$1,521,144)	(\$10,764,973)	(\$1,809,499)	(\$1,050,463)	(\$1,816,134)	(\$6,067,745)	(\$21,132)
111	Hydro								
112	PrT - Hydro	(\$5,547,099)	(\$702,061)	(\$4,845,038)	(\$794,859)	(\$468,828)	(\$808,798)	(\$2,763,304)	(\$9,250)
113	Wind								
114	PrT - Wind	(\$2,082,587)	(\$257,845)	(\$1,824,742)	(\$306,723)	(\$178,061)	(\$307,848)	(\$1,028,527)	(\$3,582)
115	Transmission								
116	PrT - Transmission	(\$4,857,235)	(\$868,894)	(\$3,988,341)	(\$578,612)	(\$375,102)	(\$669,347)	(\$2,360,344)	(\$4,937)
117	Distribution								
118	PrT - Distribution	(\$10,919,289)	(\$538,427)	(\$10,380,862)	(\$5,792,516)	(\$2,295,984)	(\$1,892,343)	(\$89,848)	(\$310,170)
119	General Plant								
120	PrT - General Plant	(\$429,656)	(\$48,129)	(\$381,527)	(\$119,373)	(\$51,032)	(\$60,890)	(\$146,554)	(\$3,679)
121	Steam								
122	PaT - Steam	(\$1,016,412)	(\$133,595)	(\$882,817)	(\$138,470)	(\$84,137)	(\$144,574)	(\$514,035)	(\$1,601)
123	Hydro								
124	PaT - Hydro	(\$193,504)	(\$26,121)	(\$167,383)	(\$25,366)	(\$15,773)	(\$27,021)	(\$98,931)	(\$292)
125	Wind								
126	PaT - Wind	(\$28,528)	(\$3,532)	(\$24,996)	(\$4,202)	(\$2,439)	(\$4,217)	(\$14,089)	(\$49)
127	Transmission								
128	PaT - Transmission	(\$627,968)	(\$112,335)	(\$515,633)	(\$74,806)	(\$48,495)	(\$86,537)	(\$305,157)	(\$638)
129	Distribution								
130	PaT - Distribution	(\$804,582)	(\$39,844)	(\$764,738)	(\$425,798)	(\$169,267)	(\$140,158)	(\$6,541)	(\$22,974)
131	Other Power Supply								
132	PaT - Other Power Supply	(\$60,195)	(\$7,453)	(\$52,743)	(\$8,866)	(\$5,147)	(\$8,898)	(\$29,729)	(\$104)
133	Fuel								
134	PaT - Fuel	(\$210,943)	(\$30,439)	(\$180,504)	(\$24,809)	(\$16,494)	(\$28,020)	(\$110,901)	(\$281)
135	Customer Accounting								
136	PaT - Customer Accounting	(\$169,589)	(\$1,394)	(\$168,195)	(\$139,636)	(\$23,720)	(\$1,853)	(\$1,778)	(\$1,207)
137	Customer Service and Information								
138	PaT - Customer Service and Information	(\$58,768)	(\$609)	(\$58,159)	(\$37,789)	(\$11,285)	(\$8,259)	(\$810)	(\$16)
139	Sales								
140	PaT - Sales	(\$1,563)	\$0	(\$1,563)	(\$1,563)	\$0	\$0	\$0	\$0
141	Administrative and General								
142	PaT - Administrative and General	(\$1,921,696)	(\$215,319)	(\$1,706,377)	(\$533,553)	(\$228,179)	(\$272,381)	(\$655,821)	(\$16,443)
143	Air Quality Emission Tax								
144	Air Quality Emission Tax	(\$461,320)	(\$66,568)	(\$394,752)	(\$54,256)	(\$36,071)	(\$61,277)	(\$242,534)	(\$614)
145	Minnesota Wind Production Tax								
146	Minnesota Wind Production Tax	(\$56,901)	(\$8,211)	(\$48,690)	(\$6,692)	(\$4,449)	(\$7,558)	(\$29,915)	(\$76)
147	Minnesota Solar Production Tax								
148	Minnesota Solar Production Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
149	Subtotal Taxes Other than Income Taxes	(\$41,733,954)	(\$4,581,922)	(\$37,152,032)	(\$10,877,388)	(\$5,064,926)	(\$6,346,112)	(\$14,466,565)	(\$397,042)
150	State Income Taxes								
151	State Income Taxes								
152	State Tax	(\$7,100,771)	(\$1,512,780)	(\$5,587,991)	\$1,949,411	(\$842,540)	(\$913,320)	(\$5,735,074)	(\$46,467)
153	State Tax Credits	\$25,000	\$3,054	\$21,946	\$5,335	\$2,664	\$3,736	\$10,051	\$161
154	State Minimum Tax	(\$10,480)	(\$1,280)	(\$9,200)	(\$2,236)	(\$1,117)	(\$1,566)	(\$4,213)	(\$67)
155	Subtotal State Income Taxes	(\$7,086,251)	(\$1,511,006)	(\$5,575,245)	\$1,952,509	(\$840,993)	(\$911,151)	(\$5,729,237)	(\$46,374)
156	Federal Income Taxes								
157	Federal Income Taxes								
158	Federal Tax	(\$15,670,539)	(\$3,161,712)	(\$12,508,827)	\$3,352,734	(\$1,835,849)	(\$2,056,064)	(\$11,867,321)	(\$102,327)



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		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
159	Federal Tax Credits	\$6,843,111	\$836,062	\$6,007,049	\$1,460,224	\$729,194	\$1,022,535	\$2,751,089	\$44,007
160	Subtotal Federal Income Taxes	(\$8,827,428)	(\$2,325,650)	(\$6,501,778)	\$4,812,957	(\$1,106,655)	(\$1,033,529)	(\$9,116,231)	(\$58,320)
161	Deferred Income Taxes Debit								
162	Steam								
163	DITD - Steam	(\$6,774,389)	(\$838,737)	(\$5,935,652)	(\$997,732)	(\$579,210)	(\$1,001,390)	(\$3,345,668)	(\$11,652)
164	Hydro								
165	DITD - Hydro	(\$955,959)	(\$120,990)	(\$834,969)	(\$136,982)	(\$80,795)	(\$139,384)	(\$476,214)	(\$1,594)
166	Wind								
167	DITD - Wind	(\$3,168,108)	(\$392,243)	(\$2,775,864)	(\$466,599)	(\$270,873)	(\$468,310)	(\$1,564,633)	(\$5,449)
168	Transmission								
169	DITD - Transmission	(\$4,890,080)	(\$874,770)	(\$4,015,310)	(\$582,524)	(\$377,638)	(\$673,873)	(\$2,376,305)	(\$4,970)
170	Distribution								
171	DITD - Distribution	(\$3,525,548)	(\$173,844)	(\$3,351,704)	(\$1,870,249)	(\$741,312)	(\$610,987)	(\$29,010)	(\$100,146)
172	General Plant								
173	DITD - General Plant	(\$2,044,422)	(\$229,010)	(\$1,815,412)	(\$568,010)	(\$242,824)	(\$289,731)	(\$697,342)	(\$17,505)
174	Subtotal Deferred Income Taxes Debit	(\$21,358,506)	(\$2,629,594)	(\$18,728,913)	(\$4,622,096)	(\$2,292,653)	(\$3,183,675)	(\$8,489,172)	(\$141,316)
175	Deferred Income Taxes Credit								
176	Steam								
177	DITC - Steam	\$24,387,108	\$3,019,368	\$21,367,740	\$3,591,733	\$2,085,098	\$3,604,902	\$12,044,061	\$41,946
178	Hydro								
179	DITC - Hydro	\$3,415,265	\$432,248	\$2,983,017	\$489,383	\$288,650	\$497,964	\$1,701,324	\$5,695
180	Wind								
181	DITC - Wind	\$11,933,923	\$1,477,539	\$10,456,384	\$1,757,628	\$1,020,350	\$1,764,073	\$5,893,807	\$20,526
182	Transmission								
183	DITC - Transmission	\$17,327,578	\$3,099,672	\$14,227,906	\$2,064,125	\$1,338,129	\$2,387,811	\$8,420,231	\$17,611
184	Distribution								
185	DITC - Distribution	\$10,702,416	\$527,733	\$10,174,683	\$5,677,469	\$2,250,383	\$1,854,759	\$88,064	\$304,009
186	General Plant								
187	DITC - General Plant	\$5,219,174	\$584,636	\$4,634,539	\$1,450,064	\$619,902	\$739,649	\$1,780,235	\$44,689
188	Subtotal Deferred Income Taxes Credit	\$72,985,464	\$9,141,195	\$63,844,269	\$15,030,401	\$7,602,512	\$10,849,157	\$29,927,722	\$434,476
189	Investment Tax Credit								
190	Steam								
191	ITC - Steam	\$443,457	\$54,904	\$388,553	\$65,312	\$37,916	\$65,552	\$219,010	\$763
192	Hydro								
193	ITC - Hydro	\$13,356	\$1,690	\$11,666	\$1,914	\$1,129	\$1,947	\$6,653	\$22
194	Transmission								
195	ITC - Transmission	\$53,027	\$9,486	\$43,541	\$6,317	\$4,095	\$7,307	\$25,768	\$54
196	Distribution								
197	ITC - Distribution	\$650	\$32	\$618	\$345	\$137	\$113	\$5	\$18
198	Subtotal Investment Tax Credit	\$510,490	\$66,113	\$444,377	\$73,888	\$43,276	\$74,919	\$251,437	\$857
199	Allowance for Funds Used During Construction								
200	Steam								
201	AFUDC - Steam	\$598,775	\$74,134	\$524,641	\$88,188	\$51,195	\$88,511	\$295,717	\$1,030
202	Hydro								
203	AFUDC - Hydro	\$162,876	\$20,166	\$142,710	\$23,988	\$13,926	\$24,076	\$80,440	\$280
204	Wind								
205	AFUDC - Wind	\$65,506	\$8,110	\$57,396	\$9,648	\$5,601	\$9,683	\$32,351	\$113
206	Transmission								
207	AFUDC - Transmission	\$1,757,182	\$322,742	\$1,434,440	\$205,292	\$134,477	\$240,628	\$852,356	\$1,687
208	Distribution								
209	AFUDC - Distribution	\$51,795	\$0	\$51,795	\$20,893	\$13,742	\$16,948	\$0	\$212
210	General Plant								
211	AFUDC - General Plant	\$32,534	\$3,644	\$28,889	\$9,039	\$3,864	\$4,611	\$11,097	\$279

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		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
212	Intangible Plant								
213	AFUDC - Intangible Plant	\$273,500	\$30,637	\$242,863	\$75,988	\$32,485	\$38,760	\$93,289	\$2,342
214	Subtotal Allowance for Funds Used During Construction	\$2,942,167	\$459,433	\$2,482,734	\$433,035	\$255,290	\$423,217	\$1,365,251	\$5,942
215	Total	\$122,674,265	\$20,081,156	\$102,593,109	(\$679,441)	\$13,349,425	\$17,433,218	\$71,819,799	\$670,108

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Line No.	Operating Income	Customer							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	Operating Income								
2	Operating Revenue								
3	Revenue from Sales by Rate Class and Dual Fuel								
4	Sales by Rate Class	\$48,196,566	\$1,662,860	\$46,533,706	\$11,067,982	\$3,059,652	\$6,080,400	\$23,108,040	\$3,217,632
5	Dual Fuel	\$776,260	\$0	\$776,260	\$118,728	\$73,368	\$125,792	\$457,005	\$1,367
6	Other Revenue from Sales								
7	Intersystem Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	LP Demand Response	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Production								
11	OOR - Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Transmission								
13	OOR - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution-Primary								
15	OOR - Primary Overhead Lines	\$75,278	\$0	\$75,278	\$60,924	\$11,304	\$236	\$0	\$2,814
16	OOR - Primary Underground Lines	\$51,392	\$0	\$51,392	\$41,592	\$7,717	\$161	\$0	\$1,921
17	Distribution-Secondary								
18	OOR - Secondary Overhead Lines	\$46,621	\$0	\$46,621	\$37,832	\$6,440	\$35	\$0	\$2,315
19	OOR - Secondary Underground Lines	\$2,312	\$0	\$2,312	\$1,774	\$487	\$16	\$0	\$34
20	OOR - Overhead Transformer	\$24,244	\$0	\$24,244	\$19,674	\$3,349	\$18	\$0	\$1,204
21	OOR - Underground Transformer	\$40,958	\$0	\$40,958	\$31,439	\$8,626	\$289	\$0	\$604
22	OOR - Overhead Services	\$5,970	\$0	\$5,970	\$4,845	\$825	\$4	\$0	\$296
23	OOR - Underground Services	\$5,814	\$0	\$5,814	\$4,463	\$1,224	\$41	\$0	\$86
24	OOR - Leased Property	\$5,638	\$0	\$5,638	\$0	\$0	\$0	\$0	\$5,638
25	OOR - Street Lighting	\$16,713	\$0	\$16,713	\$0	\$0	\$0	\$0	\$16,713
26	Distribution-Other								
27	OOR - Meters	\$135,032	\$1,528	\$133,504	\$102,355	\$25,718	\$1,671	\$3,509	\$251
28	OOR - Distribution Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	OOR - Distribution Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	OOR - Distribution Substations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	OOR - Distribution Bulk Delivery Specific Assignment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	OOR - Distribution Primary Specific Assignment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	General Plant								
34	OOR - General Plant	\$200,436	\$1,196	\$199,240	\$152,245	\$31,323	\$4,714	\$1,935	\$9,023
35	Conservation Improvement Program								
36	OOR - Conservation Improvement Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Solar Renewable Resources Rider								
38	OOR - Solar Renewable Resources Rider	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Transmission Cost Recovery Rider								
40	OOR - Transmission Cost Recovery Rider	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	Subtotal Operating Revenue	\$49,583,232	\$1,665,584	\$47,917,648	\$11,643,851	\$3,230,033	\$6,213,377	\$23,570,489	\$3,259,897
42	Operation and Maintenance Expenses								
43	Steam								
44	O&M - Steam	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	Hydro								
46	O&M - Hydro	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	Wind								
48	O&M - Wind	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	Transmission								
50	O&M - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	Distribution								
52	O&M - Meters	(\$1,613,692)	(\$18,260)	(\$1,595,432)	(\$1,223,190)	(\$307,348)	(\$19,967)	(\$41,933)	(\$2,995)



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Line No.	Operating Income	Customer							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
106	AE - Boswell 1 and 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
107	Subtotal Amortization Expense	(\$977,403)	(\$5,832)	(\$971,571)	(\$742,404)	(\$152,742)	(\$22,989)	(\$9,438)	(\$43,999)
108	Taxes Other than Income Taxes								
109	Steam								
110	PrT - Steam	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
111	Hydro								
112	PrT - Hydro	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
113	Wind								
114	PrT - Wind	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
115	Transmission								
116	PrT - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
117	Distribution								
118	PrT - Distribution	(\$3,668,680)	(\$13,693)	(\$3,654,987)	(\$2,727,835)	(\$587,863)	(\$22,131)	(\$31,445)	(\$285,713)
119	General Plant								
120	PrT - General Plant	(\$67,355)	(\$402)	(\$66,953)	(\$51,161)	(\$10,526)	(\$1,584)	(\$650)	(\$3,032)
121	Steam								
122	PaT - Steam	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
123	Hydro								
124	PaT - Hydro	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
125	Wind								
126	PaT - Wind	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
127	Transmission								
128	PaT - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
129	Distribution								
130	PaT - Distribution	(\$267,346)	(\$964)	(\$266,382)	(\$198,719)	(\$42,704)	(\$1,584)	(\$2,213)	(\$21,162)
131	Other Power Supply								
132	PaT - Other Power Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
133	Fuel								
134	PaT - Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
135	Customer Accounting								
136	PaT - Customer Accounting	(\$169,589)	(\$1,394)	(\$168,195)	(\$139,636)	(\$23,720)	(\$1,853)	(\$1,778)	(\$1,207)
137	Customer Service and Information								
138	PaT - Customer Service and Information	(\$58,768)	(\$609)	(\$58,159)	(\$37,789)	(\$11,285)	(\$8,259)	(\$810)	(\$16)
139	Sales								
140	PaT - Sales	(\$1,563)	\$0	(\$1,563)	(\$1,563)	\$0	\$0	\$0	\$0
141	Administrative and General								
142	PaT - Administrative and General	(\$300,748)	(\$1,794)	(\$298,954)	(\$228,434)	(\$47,000)	(\$7,068)	(\$2,904)	(\$13,548)
143	Air Quality Emission Tax								
144	Air Quality Emission Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
145	Minnesota Wind Production Tax								
146	Minnesota Wind Production Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
147	Minnesota Solar Production Tax								
148	Minnesota Solar Production Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
149	Subtotal Taxes Other than Income Taxes	(\$4,534,050)	(\$18,856)	(\$4,515,194)	(\$3,385,137)	(\$723,098)	(\$42,479)	(\$39,801)	(\$324,678)
150	State Income Taxes								
151	State Income Taxes								
152	State Tax	(\$950,696)	(\$143,895)	(\$806,801)	\$1,818,494	\$289,315	(\$543,630)	(\$2,276,474)	(\$94,507)
153	State Tax Credits	\$1,651	\$7	\$1,644	\$1,232	\$264	\$15	\$14	\$120
154	State Minimum Tax	(\$692)	(\$3)	(\$689)	(\$517)	(\$110)	(\$6)	(\$6)	(\$50)
155	Subtotal State Income Taxes	(\$949,737)	(\$143,891)	(\$805,846)	\$1,819,210	\$289,468	(\$543,621)	(\$2,276,466)	(\$94,437)
156	Federal Income Taxes								
157	Federal Income Taxes								
158	Federal Tax	(\$1,966,075)	(\$278,655)	(\$1,687,420)	\$3,418,991	\$538,695	(\$1,051,906)	(\$4,401,223)	(\$191,977)

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		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
159	Federal Tax Credits	\$451,977	\$1,854	\$450,123	\$337,267	\$72,127	\$4,037	\$3,955	\$32,737
160	Subtotal Federal Income Taxes	(\$1,514,098)	(\$276,801)	(\$1,237,297)	\$3,756,258	\$610,822	(\$1,047,869)	(\$4,397,268)	(\$159,240)
161	Deferred Income Taxes Debit								
162	Steam								
163	DITD - Steam	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
164	Hydro								
165	DITD - Hydro	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
166	Wind								
167	DITD - Wind	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
168	Transmission								
169	DITD - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
170	Distribution								
171	DITD - Distribution	(\$1,184,519)	(\$4,421)	(\$1,180,098)	(\$880,745)	(\$189,805)	(\$7,145)	(\$10,153)	(\$92,249)
172	General Plant								
173	DITD - General Plant	(\$320,493)	(\$1,912)	(\$318,581)	(\$243,436)	(\$50,084)	(\$7,538)	(\$3,095)	(\$14,427)
174	Subtotal Deferred Income Taxes Debit	(\$1,505,013)	(\$6,333)	(\$1,498,679)	(\$1,124,182)	(\$239,890)	(\$14,684)	(\$13,248)	(\$106,676)
175	Deferred Income Taxes Credit								
176	Steam								
177	DITC - Steam	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
178	Hydro								
179	DITC - Hydro	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
180	Wind								
181	DITC - Wind	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
182	Transmission								
183	DITC - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
184	Distribution								
185	DITC - Distribution	\$3,595,815	\$13,421	\$3,582,394	\$2,673,656	\$576,188	\$21,691	\$30,821	\$280,038
186	General Plant								
187	DITC - General Plant	\$818,183	\$4,882	\$813,301	\$621,465	\$127,860	\$19,244	\$7,900	\$36,831
188	Subtotal Deferred Income Taxes Credit	\$4,413,998	\$18,303	\$4,395,695	\$3,295,121	\$704,047	\$40,935	\$38,721	\$316,870
189	Investment Tax Credit								
190	Steam								
191	ITC - Steam	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
192	Hydro								
193	ITC - Hydro	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
194	Transmission								
195	ITC - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
196	Distribution								
197	ITC - Distribution	\$218	\$1	\$218	\$162	\$35	\$1	\$2	\$17
198	Subtotal Investment Tax Credit	\$218	\$1	\$218	\$162	\$35	\$1	\$2	\$17
199	Allowance for Funds Used During Construction								
200	Steam								
201	AFUDC - Steam	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
202	Hydro								
203	AFUDC - Hydro	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204	Wind								
205	AFUDC - Wind	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
206	Transmission								
207	AFUDC - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
208	Distribution								
209	AFUDC - Distribution	\$1	\$0	\$1	\$1	\$0	\$0	\$0	\$0
210	General Plant								
211	AFUDC - General Plant	\$5,100	\$30	\$5,070	\$3,874	\$797	\$120	\$49	\$230

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Line No.	Operating Income	Customer							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
212	Intangible Plant								
213	AFUDC - Intangible Plant	\$42,875	\$256	\$42,619	\$32,567	\$6,700	\$1,008	\$414	\$1,930
214	Subtotal Allowance for Funds Used During Construction	\$47,976	\$286	\$47,690	\$36,441	\$7,497	\$1,128	\$463	\$2,160
215	Total	\$9,785,078	\$1,058,044	\$8,727,034	(\$11,084,701)	(\$1,643,939)	\$3,976,512	\$16,578,153	\$901,009







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Line No.	Operating Income	Demand							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
106	AE - Boswell 1 and 2	(\$1,337,534)	(\$165,600)	(\$1,171,934)	(\$196,992)	(\$114,359)	(\$197,714)	(\$660,568)	(\$2,301)
107	Subtotal Amortization Expense	(\$5,333,238)	(\$673,972)	(\$4,659,266)	(\$1,041,538)	(\$604,261)	(\$892,278)	(\$2,111,139)	(\$10,050)
108	Taxes Other than Income Taxes								
109	Steam								
110	PrT - Steam	(\$12,286,117)	(\$1,521,144)	(\$10,764,973)	(\$1,809,499)	(\$1,050,463)	(\$1,816,134)	(\$6,067,745)	(\$21,132)
111	Hydro								
112	PrT - Hydro	(\$4,801,633)	(\$594,490)	(\$4,207,143)	(\$707,184)	(\$410,540)	(\$709,777)	(\$2,371,382)	(\$8,259)
113	Wind								
114	PrT - Wind	(\$2,082,587)	(\$257,845)	(\$1,824,742)	(\$306,723)	(\$178,061)	(\$307,848)	(\$1,028,527)	(\$3,582)
115	Transmission								
116	PrT - Transmission	(\$4,857,235)	(\$868,894)	(\$3,988,341)	(\$578,612)	(\$375,102)	(\$669,347)	(\$2,360,344)	(\$4,937)
117	Distribution								
118	PrT - Distribution	(\$7,250,609)	(\$524,734)	(\$6,725,875)	(\$3,064,681)	(\$1,708,121)	(\$1,870,212)	(\$58,403)	(\$24,457)
119	General Plant								
120	PrT - General Plant	(\$268,171)	(\$34,144)	(\$234,027)	(\$57,142)	(\$33,146)	(\$46,802)	(\$96,415)	(\$522)
121	Steam								
122	PaT - Steam	(\$638,010)	(\$78,992)	(\$559,018)	(\$93,966)	(\$54,550)	(\$94,311)	(\$315,094)	(\$1,097)
123	Hydro								
124	PaT - Hydro	(\$87,911)	(\$10,884)	(\$77,026)	(\$12,947)	(\$7,516)	(\$12,995)	(\$43,416)	(\$151)
125	Wind								
126	PaT - Wind	(\$28,528)	(\$3,532)	(\$24,996)	(\$4,202)	(\$2,439)	(\$4,217)	(\$14,089)	(\$49)
127	Transmission								
128	PaT - Transmission	(\$627,968)	(\$112,335)	(\$515,633)	(\$74,806)	(\$48,495)	(\$86,537)	(\$305,157)	(\$638)
129	Distribution								
130	PaT - Distribution	(\$537,235)	(\$38,880)	(\$498,355)	(\$227,078)	(\$126,564)	(\$138,574)	(\$4,327)	(\$1,812)
131	Other Power Supply								
132	PaT - Other Power Supply	(\$60,195)	(\$7,453)	(\$52,743)	(\$8,866)	(\$5,147)	(\$8,898)	(\$29,729)	(\$104)
133	Fuel								
134	PaT - Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
135	Customer Accounting								
136	PaT - Customer Accounting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
137	Customer Service and Information								
138	PaT - Customer Service and Information	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
139	Sales								
140	PaT - Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
141	Administrative and General								
142	PaT - Administrative and General	(\$1,201,038)	(\$152,932)	(\$1,048,106)	(\$255,734)	(\$148,347)	(\$209,536)	(\$432,154)	(\$2,336)
143	Air Quality Emission Tax								
144	Air Quality Emission Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
145	Minnesota Wind Production Tax								
146	Minnesota Wind Production Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
147	Minnesota Solar Production Tax								
148	Minnesota Solar Production Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
149	Subtotal Taxes Other than Income Taxes	(\$34,727,237)	(\$4,206,260)	(\$30,520,977)	(\$7,201,441)	(\$4,148,490)	(\$5,975,188)	(\$13,126,783)	(\$69,075)
150	State Income Taxes								
151	State Income Taxes								
152	State Tax	\$10,173,056	(\$1,411,955)	\$11,585,012	\$6,398,347	\$2,254,901	\$3,592,009	(\$724,122)	\$63,875
153	State Tax Credits	\$22,796	\$2,968	\$19,828	\$4,037	\$2,357	\$3,647	\$9,745	\$40
154	State Minimum Tax	(\$9,556)	(\$1,244)	(\$8,312)	(\$1,693)	(\$988)	(\$1,529)	(\$4,085)	(\$17)
155	Subtotal State Income Taxes	\$10,186,296	(\$1,410,232)	\$11,596,528	\$6,400,692	\$2,256,271	\$3,594,128	(\$718,461)	\$63,899
156	Federal Income Taxes								
157	Federal Income Taxes								
158	Federal Tax	\$17,888,863	(\$2,960,087)	\$20,848,950	\$12,052,852	\$4,174,938	\$6,658,959	(\$2,158,114)	\$120,314

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		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
159	Federal Tax Credits	\$6,239,736	\$812,335	\$5,427,400	\$1,105,154	\$645,231	\$998,392	\$2,667,554	\$11,069
160	Subtotal Federal Income Taxes	\$24,128,599	(\$2,147,752)	\$26,276,350	\$13,158,006	\$4,820,169	\$7,657,351	\$509,440	\$131,384
161	Deferred Income Taxes Debit								
162	Steam								
163	DITD - Steam	(\$6,774,389)	(\$838,737)	(\$5,935,652)	(\$997,732)	(\$579,210)	(\$1,001,390)	(\$3,345,668)	(\$11,652)
164	Hydro								
165	DITD - Hydro	(\$827,489)	(\$102,451)	(\$725,038)	(\$121,873)	(\$70,750)	(\$122,319)	(\$408,672)	(\$1,423)
166	Wind								
167	DITD - Wind	(\$3,168,108)	(\$392,243)	(\$2,775,864)	(\$466,599)	(\$270,873)	(\$468,310)	(\$1,564,633)	(\$5,449)
168	Transmission								
169	DITD - Transmission	(\$4,890,080)	(\$874,770)	(\$4,015,310)	(\$582,524)	(\$377,638)	(\$673,873)	(\$2,376,305)	(\$4,970)
170	Distribution								
171	DITD - Distribution	(\$2,341,029)	(\$169,423)	(\$2,171,606)	(\$989,504)	(\$551,507)	(\$603,842)	(\$18,857)	(\$7,896)
172	General Plant								
173	DITD - General Plant	(\$1,276,032)	(\$162,466)	(\$1,113,566)	(\$271,896)	(\$157,719)	(\$222,698)	(\$458,771)	(\$2,482)
174	Subtotal Deferred Income Taxes Debit	(\$19,277,127)	(\$2,540,090)	(\$16,737,037)	(\$3,430,128)	(\$2,007,698)	(\$3,092,433)	(\$8,172,906)	(\$33,873)
175	Deferred Income Taxes Credit								
176	Steam								
177	DITC - Steam	\$24,387,108	\$3,019,368	\$21,367,740	\$3,591,733	\$2,085,098	\$3,604,902	\$12,044,061	\$41,946
178	Hydro								
179	DITC - Hydro	\$2,956,293	\$366,019	\$2,590,274	\$435,403	\$252,763	\$436,999	\$1,460,024	\$5,085
180	Wind								
181	DITC - Wind	\$11,933,923	\$1,477,539	\$10,456,384	\$1,757,628	\$1,020,350	\$1,764,073	\$5,893,807	\$20,526
182	Transmission								
183	DITC - Transmission	\$17,327,578	\$3,099,672	\$14,227,906	\$2,064,125	\$1,338,129	\$2,387,811	\$8,420,231	\$17,611
184	Distribution								
185	DITC - Distribution	\$7,106,601	\$514,312	\$6,592,289	\$3,003,812	\$1,674,195	\$1,833,067	\$57,243	\$23,971
186	General Plant								
187	DITC - General Plant	\$3,257,564	\$414,757	\$2,842,807	\$694,120	\$402,638	\$568,523	\$1,171,189	\$6,337
188	Subtotal Deferred Income Taxes Credit	\$66,969,067	\$8,891,666	\$58,077,401	\$11,546,822	\$6,773,173	\$10,595,375	\$29,046,555	\$115,476
189	Investment Tax Credit								
190	Steam								
191	ITC - Steam	\$443,457	\$54,904	\$388,553	\$65,312	\$37,916	\$65,552	\$219,010	\$763
192	Hydro								
193	ITC - Hydro	\$11,561	\$1,431	\$10,130	\$1,703	\$988	\$1,709	\$5,710	\$20
194	Transmission								
195	ITC - Transmission	\$53,027	\$9,486	\$43,541	\$6,317	\$4,095	\$7,307	\$25,768	\$54
196	Distribution								
197	ITC - Distribution	\$432	\$31	\$400	\$182	\$102	\$111	\$3	\$1
198	Subtotal Investment Tax Credit	\$508,477	\$65,853	\$442,624	\$73,514	\$43,101	\$74,679	\$250,491	\$838
199	Allowance for Funds Used During Construction								
200	Steam								
201	AFUDC - Steam	\$598,775	\$74,134	\$524,641	\$88,188	\$51,195	\$88,511	\$295,717	\$1,030
202	Hydro								
203	AFUDC - Hydro	\$162,876	\$20,166	\$142,710	\$23,988	\$13,926	\$24,076	\$80,440	\$280
204	Wind								
205	AFUDC - Wind	\$65,506	\$8,110	\$57,396	\$9,648	\$5,601	\$9,683	\$32,351	\$113
206	Transmission								
207	AFUDC - Transmission	\$1,757,182	\$322,742	\$1,434,440	\$205,292	\$134,477	\$240,628	\$852,356	\$1,687
208	Distribution								
209	AFUDC - Distribution	\$51,794	\$0	\$51,794	\$20,892	\$13,742	\$16,948	\$0	\$212
210	General Plant								
211	AFUDC - General Plant	\$20,306	\$2,585	\$17,721	\$4,327	\$2,510	\$3,544	\$7,301	\$40

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		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
212	Intangible Plant								
213	AFUDC - Intangible Plant	\$170,706	\$21,734	\$148,971	\$36,374	\$21,099	\$29,792	\$61,374	\$332
214	Subtotal Allowance for Funds Used During Construction	\$2,827,144	\$449,472	\$2,377,673	\$388,708	\$242,550	\$413,183	\$1,329,538	\$3,693
215	Total	(\$8,979,206)	\$19,108,077	(\$28,087,283)	(\$35,994,480)	(\$10,177,239)	(\$16,094,230)	\$34,535,495	(\$356,829)





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Line No.	Operating Income	Energy							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
106	AE - Boswell 1 and 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
107	Subtotal Amortization Expense	(\$1,365,942)	(\$197,105)	(\$1,168,837)	(\$160,648)	(\$106,803)	(\$181,438)	(\$718,130)	(\$1,817)
108	Taxes Other than Income Taxes								
109	Steam								
110	PrT - Steam	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
111	Hydro								
112	PrT - Hydro	(\$745,466)	(\$107,571)	(\$637,895)	(\$87,674)	(\$58,288)	(\$99,020)	(\$391,921)	(\$991)
113	Wind								
114	PrT - Wind	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
115	Transmission								
116	PrT - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
117	Distribution								
118	PrT - Distribution	(\$0)	\$0	(\$0)	\$0	\$0	\$0	(\$0)	\$0
119	General Plant								
120	PrT - General Plant	(\$94,130)	(\$13,583)	(\$80,547)	(\$11,071)	(\$7,360)	(\$12,503)	(\$49,488)	(\$125)
121	Steam								
122	PaT - Steam	(\$378,403)	(\$54,603)	(\$323,799)	(\$44,504)	(\$29,587)	(\$50,263)	(\$198,941)	(\$503)
123	Hydro								
124	PaT - Hydro	(\$105,594)	(\$15,237)	(\$90,357)	(\$12,419)	(\$8,256)	(\$14,026)	(\$55,515)	(\$140)
125	Wind								
126	PaT - Wind	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
127	Transmission								
128	PaT - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
129	Distribution								
130	PaT - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
131	Other Power Supply								
132	PaT - Other Power Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
133	Fuel								
134	PaT - Fuel	(\$210,943)	(\$30,439)	(\$180,504)	(\$24,809)	(\$16,494)	(\$28,020)	(\$110,901)	(\$281)
135	Customer Accounting								
136	PaT - Customer Accounting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
137	Customer Service and Information								
138	PaT - Customer Service and Information	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
139	Sales								
140	PaT - Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
141	Administrative and General								
142	PaT - Administrative and General	(\$419,910)	(\$60,593)	(\$359,317)	(\$49,386)	(\$32,833)	(\$55,777)	(\$220,764)	(\$558)
143	Air Quality Emission Tax								
144	Air Quality Emission Tax	(\$461,320)	(\$66,568)	(\$394,752)	(\$54,256)	(\$36,071)	(\$61,277)	(\$242,534)	(\$614)
145	Minnesota Wind Production Tax								
146	Minnesota Wind Production Tax	(\$56,901)	(\$8,211)	(\$48,690)	(\$6,692)	(\$4,449)	(\$7,558)	(\$29,915)	(\$76)
147	Minnesota Solar Production Tax								
148	Minnesota Solar Production Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
149	Subtotal Taxes Other than Income Taxes	(\$2,472,667)	(\$356,806)	(\$2,115,861)	(\$290,810)	(\$193,338)	(\$328,444)	(\$1,299,980)	(\$3,289)
150	State Income Taxes								
151	State Income Taxes								
152	State Tax	(\$16,323,131)	\$43,071	(\$16,366,201)	(\$6,267,431)	(\$3,386,757)	(\$3,961,700)	(\$2,734,478)	(\$15,836)
153	State Tax Credits	\$553	\$80	\$473	\$65	\$43	\$73	\$291	\$1
154	State Minimum Tax	(\$232)	(\$33)	(\$198)	(\$27)	(\$18)	(\$31)	(\$122)	(\$0)
155	Subtotal State Income Taxes	(\$16,322,809)	\$43,117	(\$16,365,926)	(\$6,267,393)	(\$3,386,731)	(\$3,961,657)	(\$2,734,310)	(\$15,835)
156	Federal Income Taxes								
157	Federal Income Taxes								
158	Federal Tax	(\$31,593,327)	\$77,030	(\$31,670,357)	(\$12,119,110)	(\$6,549,482)	(\$7,663,117)	(\$5,307,984)	(\$30,665)

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Line No.	Operating Income	Energy							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
159	Federal Tax Credits	\$151,398	\$21,872	\$129,526	\$17,802	\$11,835	\$20,106	\$79,580	\$201
160	Subtotal Federal Income Taxes	(\$31,441,929)	\$98,902	(\$31,540,831)	(\$12,101,307)	(\$6,537,646)	(\$7,643,011)	(\$5,228,403)	(\$30,464)
161	Deferred Income Taxes Debit								
162	Steam								
163	DITD - Steam	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
164	Hydro								
165	DITD - Hydro	(\$128,470)	(\$18,538)	(\$109,932)	(\$15,109)	(\$10,045)	(\$17,065)	(\$67,542)	(\$171)
166	Wind								
167	DITD - Wind	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
168	Transmission								
169	DITD - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
170	Distribution								
171	DITD - Distribution	(\$0)	\$0	(\$0)	\$0	\$0	\$0	(\$0)	\$0
172	General Plant								
173	DITD - General Plant	(\$447,896)	(\$64,631)	(\$383,265)	(\$52,677)	(\$35,021)	(\$59,494)	(\$235,477)	(\$596)
174	Subtotal Deferred Income Taxes Debit	(\$576,366)	(\$83,170)	(\$493,196)	(\$67,786)	(\$45,066)	(\$76,559)	(\$303,019)	(\$767)
175	Deferred Income Taxes Credit								
176	Steam								
177	DITC - Steam	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
178	Hydro								
179	DITC - Hydro	\$458,972	\$66,230	\$392,743	\$53,980	\$35,887	\$60,965	\$241,300	\$610
180	Wind								
181	DITC - Wind	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
182	Transmission								
183	DITC - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
184	Distribution								
185	DITC - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
186	General Plant								
187	DITC - General Plant	\$1,143,428	\$164,997	\$978,431	\$134,478	\$89,405	\$151,881	\$601,146	\$1,521
188	Subtotal Deferred Income Taxes Credit	\$1,602,400	\$231,226	\$1,371,174	\$188,458	\$125,292	\$212,847	\$842,446	\$2,131
189	Investment Tax Credit								
190	Steam								
191	ITC - Steam	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
192	Hydro								
193	ITC - Hydro	\$1,795	\$259	\$1,536	\$211	\$140	\$238	\$944	\$2
194	Transmission								
195	ITC - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
196	Distribution								
197	ITC - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
198	Subtotal Investment Tax Credit	\$1,795	\$259	\$1,536	\$211	\$140	\$238	\$944	\$2
199	Allowance for Funds Used During Construction								
200	Steam								
201	AFUDC - Steam	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
202	Hydro								
203	AFUDC - Hydro	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204	Wind								
205	AFUDC - Wind	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
206	Transmission								
207	AFUDC - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
208	Distribution								
209	AFUDC - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210	General Plant								
211	AFUDC - General Plant	\$7,128	\$1,029	\$6,099	\$838	\$557	\$947	\$3,747	\$9



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		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
212	Intangible Plant								
213	AFUDC - Intangible Plant	\$59,919	\$8,646	\$51,273	\$7,047	\$4,685	\$7,959	\$31,502	\$80
214	Subtotal Allowance for Funds Used During Construction	\$67,046	\$9,675	\$57,372	\$7,885	\$5,242	\$8,906	\$35,249	\$89
215	Total	\$121,868,393	(\$84,966)	\$121,953,358	\$46,399,740	\$25,170,603	\$29,550,936	\$20,706,152	\$125,927

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Line No.	Operating Income Support	Total							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Additions and Deductions to Income								
2	Additions and Deductions to Income								
3	A&D - Asset Retirement Obligation Accretion	\$1,193,525	\$145,820	\$1,047,705	\$254,681	\$127,181	\$178,343	\$479,825	\$7,675
4	A&D - Bond Issue Costs (NCL)	\$332,267	\$0	\$332,267	\$73,002	\$38,228	\$56,719	\$162,492	\$1,827
5	A&D - Boswell Transmission Agreement	(\$416,538)	(\$76,506)	(\$340,032)	(\$48,664)	(\$31,878)	(\$57,041)	(\$202,050)	(\$400)
6	A&D - Capitalized Overheads	\$600,000	\$67,210	\$532,790	\$166,700	\$71,264	\$85,031	\$204,657	\$5,137
7	A&D - Conservation Improvement Project	(\$1,609,667)	\$0	(\$1,609,667)	(\$643,062)	(\$421,894)	(\$536,019)	\$0	(\$8,692)
8	A&D - Contribution in Aid of Construction	\$60,000	\$0	\$60,000	\$46,484	\$10,824	\$1,122	\$0	\$1,569
9	A&D - Cost to Retire	(\$5,651,784)	(\$690,511)	(\$4,961,273)	(\$1,206,011)	(\$602,247)	(\$844,520)	(\$2,272,148)	(\$36,346)
10	A&D - Dues	\$182,000	\$20,387	\$161,613	\$50,566	\$21,617	\$25,793	\$62,079	\$1,558
11	A&D - FAS 158 - Monthly	\$4,500,000	\$504,076	\$3,995,924	\$1,250,253	\$534,483	\$637,729	\$1,534,928	\$38,531
12	A&D - FAS 158 - OCI Adjustment	\$800,000	\$89,613	\$710,387	\$222,267	\$95,019	\$113,374	\$272,876	\$6,850
13	A&D - Interest on Long Term Debt (Interest Synchronization)	(\$47,694,044)	(\$6,008,501)	(\$41,685,544)	(\$9,323,487)	(\$4,810,376)	(\$7,066,540)	(\$20,235,422)	(\$249,718)
14	A&D - Meals and Entertainment	\$45,500	\$5,097	\$40,403	\$12,641	\$5,404	\$6,448	\$15,520	\$390
15	A&D - Medicare Subsidy	\$207,983	\$23,298	\$184,685	\$57,785	\$24,703	\$29,475	\$70,942	\$1,781
16	A&D - ND ITC Regulatory Liability	(\$127,153)	(\$15,743)	(\$111,410)	(\$18,727)	(\$10,872)	(\$18,796)	(\$62,797)	(\$219)
17	A&D - Nondeductible Parking	\$36,400	\$4,586	\$31,814	\$7,116	\$3,671	\$5,393	\$15,444	\$191
18	A&D - OPEB - FAS 106 Operating	(\$7,028,512)	(\$787,312)	(\$6,241,200)	(\$1,952,759)	(\$834,804)	(\$996,064)	(\$2,397,392)	(\$60,181)
19	A&D - Pension Expense - Operating (NCA)	\$4,085,693	\$457,667	\$3,628,027	\$1,135,144	\$485,274	\$579,015	\$1,393,610	\$34,984
20	A&D - Performance Shares - FAW 123R	\$1,469,463	\$164,605	\$1,304,858	\$408,267	\$174,534	\$208,249	\$501,227	\$12,582
21	A&D - Political Activities	\$427,700	\$47,910	\$379,790	\$118,830	\$50,800	\$60,613	\$145,886	\$3,662
22	A&D - Property Taxes	\$1,000,000	\$108,978	\$891,022	\$260,273	\$122,348	\$153,794	\$344,840	\$9,766
23	A&D - Restricted Stock	\$52,886	\$5,924	\$46,962	\$14,694	\$6,281	\$7,495	\$18,039	\$453
24	A&D - Retirements	(\$1,000,000)	(\$112,017)	(\$887,983)	(\$277,834)	(\$118,774)	(\$141,718)	(\$341,095)	(\$8,562)
25	A&D - RSOP	(\$3,436,499)	(\$384,946)	(\$3,051,553)	(\$954,776)	(\$408,166)	(\$487,012)	(\$1,172,173)	(\$29,425)
26	A&D - Section 162(m) Limitation	\$1,291,044	\$144,619	\$1,146,425	\$358,696	\$153,342	\$182,964	\$440,369	\$11,055
27	A&D - Tax/Book Depreciation Difference	\$47,363,677	\$5,786,691	\$41,576,986	\$10,106,743	\$5,047,017	\$7,077,340	\$19,041,297	\$304,590
28	A&D - Tax Capitalized Interest	\$1,515,598	\$185,169	\$1,330,429	\$323,407	\$161,500	\$226,469	\$609,306	\$9,747
29	Subtotal Additions and Deductions to Income	(\$1,800,461)	(\$313,886)	(\$1,486,575)	\$442,228	(\$105,520)	(\$512,345)	(\$1,369,741)	\$58,803
30									
31	State Taxes								
32	State Taxable Income								
33	State Adjusted Net Income Before Taxes	\$81,707,869	\$16,566,778	\$65,141,091	(\$17,917,906)	\$9,583,130	\$10,701,934	\$62,240,288	\$533,645
34	State Depreciation Modification	(\$9,251,025)	(\$1,130,251)	(\$8,120,774)	(\$1,974,039)	(\$985,778)	(\$1,382,339)	(\$3,719,127)	(\$59,492)
35	Subtotal State Taxes	\$72,456,844	\$15,436,527	\$57,020,317	(\$19,891,945)	\$8,597,352	\$9,319,595	\$58,521,162	\$474,153
36									
37	Federal Taxes								
38	Federal Taxable Income								
39	Federal Adjusted Net Income Before Taxes	\$81,707,869	\$16,566,778	\$65,141,091	(\$17,917,906)	\$9,583,130	\$10,701,934	\$62,240,288	\$533,645
40	State Tax Deduction	(\$7,086,249)	(\$1,511,006)	(\$5,575,243)	\$1,952,509	(\$840,992)	(\$911,150)	(\$5,729,237)	(\$46,373)
41	Subtotal Federal Taxes	\$74,621,621	\$15,055,772	\$59,565,849	(\$15,965,397)	\$8,742,138	\$9,790,784	\$56,511,052	\$487,272
42									
43	Operation and Maintenance Expense - Labor Only								
44	Production								
45	L - Steam	(\$15,892,822)	(\$2,088,925)	(\$13,803,897)	(\$2,165,144)	(\$1,315,585)	(\$2,260,584)	(\$8,037,556)	(\$25,028)
46	L - Hydro	(\$3,025,674)	(\$408,439)	(\$2,617,235)	(\$396,634)	(\$246,626)	(\$422,505)	(\$1,546,910)	(\$4,560)
47	L - Wind	(\$446,074)	(\$55,228)	(\$390,846)	(\$65,698)	(\$38,139)	(\$65,939)	(\$220,303)	(\$767)
48	Transmission								
49	L - Transmission	(\$9,819,035)	(\$1,756,494)	(\$8,062,541)	(\$1,169,680)	(\$758,279)	(\$1,353,103)	(\$4,771,501)	(\$9,979)
50	Distribution								
51	L - Meters	(\$1,331,852)	(\$15,071)	(\$1,316,781)	(\$1,009,553)	(\$253,668)	(\$16,480)	(\$34,609)	(\$2,472)
52	L - Distribution-Other	(\$11,248,745)	(\$607,940)	(\$10,640,805)	(\$5,648,304)	(\$2,393,027)	(\$2,175,060)	(\$67,664)	(\$356,751)



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Line No.	Operating Income Support	Customer							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	Additions and Deductions to Income								
2	Additions and Deductions to Income								
3	A&D - Asset Retirement Obligation Accretion	\$78,831	\$323	\$78,507	\$58,824	\$12,580	\$704	\$690	\$5,710
4	A&D - Bond Issue Costs (NCL)	\$16,789	\$0	\$16,789	\$12,581	\$2,690	\$162	\$149	\$1,207
5	A&D - Boswell Transmission Agreement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	A&D - Capitalized Overheads	\$94,059	\$561	\$93,498	\$71,444	\$14,699	\$2,212	\$908	\$4,234
7	A&D - Conservation Improvement Project	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	A&D - Contribution in Aid of Construction	\$29,664	\$0	\$29,664	\$24,072	\$4,098	\$22	\$0	\$1,473
9	A&D - Cost to Retire	(\$373,292)	(\$1,532)	(\$371,760)	(\$278,552)	(\$59,570)	(\$3,334)	(\$3,267)	(\$27,037)
10	A&D - Dues	\$28,531	\$170	\$28,361	\$21,671	\$4,459	\$671	\$276	\$1,284
11	A&D - FAS 158 - Monthly	\$705,441	\$4,209	\$701,232	\$535,831	\$110,241	\$16,592	\$6,812	\$31,756
12	A&D - FAS 158 - OCI Adjustment	\$125,412	\$748	\$124,663	\$95,259	\$19,598	\$2,950	\$1,211	\$5,646
13	A&D - Interest on Long Term Debt (Interest Synchronization)	(\$2,409,849)	(\$10,149)	(\$2,399,700)	(\$1,798,320)	(\$384,441)	(\$23,088)	(\$21,330)	(\$172,521)
14	A&D - Meals and Entertainment	\$7,133	\$43	\$7,090	\$5,418	\$1,115	\$168	\$69	\$321
15	A&D - Medicare Subsidy	\$32,604	\$195	\$32,410	\$24,765	\$5,095	\$767	\$315	\$1,468
16	A&D - ND ITC Regulatory Liability	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	A&D - Nondeductible Parking	\$1,839	\$8	\$1,831	\$1,372	\$293	\$18	\$16	\$132
18	A&D - OPEB - FAS 106 Operating	(\$1,101,823)	(\$6,575)	(\$1,095,248)	(\$836,909)	(\$172,185)	(\$25,915)	(\$10,639)	(\$49,599)
19	A&D - Pension Expense - Operating (NCA)	\$640,493	\$3,822	\$636,671	\$486,498	\$100,092	\$15,065	\$6,185	\$28,832
20	A&D - Performance Shares - FAW 123R	\$230,360	\$1,375	\$228,985	\$174,974	\$35,999	\$5,418	\$2,224	\$10,370
21	A&D - Political Activities	\$67,048	\$400	\$66,648	\$50,928	\$10,478	\$1,577	\$647	\$3,018
22	A&D - Property Taxes	\$103,428	\$390	\$103,038	\$76,934	\$16,566	\$657	\$889	\$7,994
23	A&D - Restricted Stock	\$8,291	\$49	\$8,241	\$6,297	\$1,296	\$195	\$80	\$373
24	A&D - Retirements	(\$156,765)	(\$935)	(\$155,829)	(\$119,073)	(\$24,498)	(\$3,687)	(\$1,514)	(\$7,057)
25	A&D - RSOP	(\$538,722)	(\$3,215)	(\$535,507)	(\$409,196)	(\$84,188)	(\$12,671)	(\$5,202)	(\$24,251)
26	A&D - Section 162(m) Limitation	\$202,390	\$1,208	\$201,183	\$153,729	\$31,628	\$4,760	\$1,954	\$9,111
27	A&D - Tax/Book Depreciation Difference	\$3,128,300	\$12,835	\$3,115,465	\$2,334,348	\$499,217	\$27,943	\$27,376	\$226,581
28	A&D - Tax Capitalized Interest	\$100,103	\$411	\$99,692	\$74,697	\$15,975	\$894	\$876	\$7,250
29	Subtotal Additions and Deductions to Income	\$1,020,265	\$4,342	\$1,015,923	\$767,592	\$161,234	\$12,078	\$8,725	\$66,294
30									
31	State Taxes								
32	State Taxable Income								
33	State Adjusted Net Income Before Taxes	\$10,311,999	\$1,470,821	\$8,841,178	(\$18,100,121)	(\$2,854,684)	\$5,552,699	\$23,234,673	\$1,008,611
34	State Depreciation Modification	(\$611,016)	(\$2,507)	(\$608,509)	(\$455,942)	(\$97,506)	(\$5,458)	(\$5,347)	(\$44,256)
35	Subtotal State Taxes	\$9,700,983	\$1,468,314	\$8,232,669	(\$18,556,064)	(\$2,952,190)	\$5,547,241	\$23,229,326	\$964,355
36									
37	Federal Taxes								
38	Federal Taxable Income								
39	Federal Adjusted Net Income Before Taxes	\$10,311,999	\$1,470,821	\$8,841,178	(\$18,100,121)	(\$2,854,684)	\$5,552,699	\$23,234,673	\$1,008,611
40	State Tax Deduction	(\$949,737)	(\$143,891)	(\$805,846)	\$1,819,210	\$289,468	(\$543,621)	(\$2,276,466)	(\$94,437)
41	Subtotal Federal Taxes	\$9,362,262	\$1,326,930	\$8,035,332	(\$16,280,911)	(\$2,565,216)	\$5,009,078	\$20,958,207	\$914,174
42									
43	Operation and Maintenance Expense - Labor Only								
44	Production								
45	L - Steam	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	L - Hydro	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	L - Wind	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	Transmission								
49	L - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	Distribution								
51	L - Meters	(\$1,331,852)	(\$15,071)	(\$1,316,781)	(\$1,009,553)	(\$253,668)	(\$16,480)	(\$34,609)	(\$2,472)
52	L - Distribution-Other	(\$2,848,426)	\$0	(\$2,848,426)	(\$2,097,664)	(\$414,053)	(\$8,292)	\$0	(\$328,416)



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		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1	Additions and Deductions to Income								
2	Additions and Deductions to Income								
3	A&D - Asset Retirement Obligation Accretion	\$1,088,289	\$141,682	\$946,607	\$192,753	\$112,536	\$174,132	\$465,255	\$1,931
4	A&D - Bond Issue Costs (NCL)	\$303,903	\$0	\$303,903	\$58,826	\$34,478	\$54,758	\$155,238	\$602
5	A&D - Boswell Transmission Agreement	(\$416,538)	(\$76,506)	(\$340,032)	(\$48,664)	(\$31,878)	(\$57,041)	(\$202,050)	(\$400)
6	A&D - Capitalized Overheads	\$374,492	\$47,681	\$326,811	\$79,797	\$46,287	\$65,358	\$134,641	\$729
7	A&D - Conservation Improvement Project	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	A&D - Contribution in Aid of Construction	\$30,336	\$0	\$30,336	\$22,413	\$6,726	\$1,100	\$0	\$97
9	A&D - Cost to Retire	(\$5,153,451)	(\$670,915)	(\$4,482,537)	(\$912,756)	(\$532,902)	(\$824,580)	(\$2,203,156)	(\$9,142)
10	A&D - Dues	\$113,596	\$14,463	\$99,133	\$24,205	\$14,041	\$19,825	\$40,841	\$221
11	A&D - FAS 158 - Monthly	\$2,808,689	\$357,606	\$2,451,084	\$598,474	\$347,156	\$490,184	\$1,009,806	\$5,464
12	A&D - FAS 158 - OCI Adjustment	\$499,323	\$63,574	\$435,748	\$106,395	\$61,717	\$87,144	\$179,521	\$971
13	A&D - Interest on Long Term Debt (Interest Synchronization)	(\$43,622,587)	(\$5,758,419)	(\$37,864,168)	(\$7,329,342)	(\$4,295,751)	(\$6,822,477)	(\$19,341,616)	(\$74,982)
14	A&D - Meals and Entertainment	\$28,399	\$3,616	\$24,783	\$6,051	\$3,510	\$4,956	\$10,210	\$55
15	A&D - Medicare Subsidy	\$129,813	\$16,528	\$113,285	\$27,661	\$16,045	\$22,656	\$46,672	\$253
16	A&D - ND ITC Regulatory Liability	(\$127,153)	(\$15,743)	(\$111,410)	(\$18,727)	(\$10,872)	(\$18,796)	(\$62,797)	(\$219)
17	A&D - Nondeductible Parking	\$33,293	\$4,395	\$28,898	\$5,594	\$3,279	\$5,207	\$14,761	\$57
18	A&D - OPEB - FAS 106 Operating	(\$4,386,868)	(\$558,541)	(\$3,828,327)	(\$934,752)	(\$542,220)	(\$765,614)	(\$1,577,207)	(\$8,534)
19	A&D - Pension Expense - Operating (NCA)	\$2,550,098	\$324,681	\$2,225,417	\$543,374	\$315,194	\$445,054	\$916,835	\$4,961
20	A&D - Performance Shares - FAW 123R	\$917,170	\$116,775	\$800,395	\$195,430	\$113,363	\$160,068	\$329,749	\$1,784
21	A&D - Political Activities	\$266,950	\$33,988	\$232,962	\$56,882	\$32,995	\$46,589	\$95,976	\$519
22	A&D - Property Taxes	\$873,328	\$105,234	\$768,095	\$180,606	\$103,965	\$150,050	\$331,732	\$1,741
23	A&D - Restricted Stock	\$33,009	\$4,203	\$28,806	\$7,034	\$4,080	\$5,761	\$11,868	\$64
24	A&D - Retirements	(\$624,153)	(\$79,468)	(\$544,685)	(\$132,994)	(\$77,146)	(\$108,930)	(\$224,401)	(\$1,214)
25	A&D - RSOP	(\$2,144,902)	(\$273,091)	(\$1,871,810)	(\$457,035)	(\$265,112)	(\$374,337)	(\$771,155)	(\$4,173)
26	A&D - Section 162(m) Limitation	\$805,809	\$102,597	\$703,213	\$171,701	\$99,599	\$140,633	\$289,712	\$1,568
27	A&D - Tax/Book Depreciation Difference	\$43,187,495	\$5,622,469	\$37,565,026	\$7,649,178	\$4,465,882	\$6,910,234	\$18,463,116	\$76,615
28	A&D - Tax Capitalized Interest	\$1,381,964	\$179,914	\$1,202,049	\$244,767	\$142,904	\$221,122	\$590,804	\$2,452
29	Subtotal Additions and Deductions to Income	(\$1,049,697)	(\$293,277)	(\$756,419)	\$336,869	\$167,879	\$33,057	(\$1,295,644)	\$1,420
30									
31	State Taxes								
32	State Taxable Income								
33	State Adjusted Net Income Before Taxes	(\$95,371,356)	\$15,505,883	(\$110,877,239)	(\$63,795,224)	(\$22,136,926)	(\$35,303,456)	\$10,995,192	(\$636,825)
34	State Depreciation Modification	(\$8,435,337)	(\$1,098,175)	(\$7,337,163)	(\$1,494,030)	(\$872,272)	(\$1,349,700)	(\$3,606,197)	(\$14,964)
35	Subtotal State Taxes	(\$103,806,694)	\$14,407,708	(\$118,214,402)	(\$65,289,254)	(\$23,009,198)	(\$36,653,156)	\$7,388,995	(\$651,789)
36									
37	Federal Taxes								
38	Federal Taxable Income								
39	Federal Adjusted Net Income Before Taxes	(\$95,371,356)	\$15,505,883	(\$110,877,239)	(\$63,795,224)	(\$22,136,926)	(\$35,303,456)	\$10,995,192	(\$636,825)
40	State Tax Deduction	\$10,186,296	\$1,410,232)	\$11,596,528	\$6,400,692	\$2,256,271	\$3,594,128	\$718,461)	\$63,899
41	Subtotal Federal Taxes	(\$85,185,060)	\$14,095,651	(\$99,280,711)	(\$57,394,533)	(\$19,880,655)	(\$31,709,328)	\$10,276,731	(\$572,926)
42									
43	Operation and Maintenance Expense - Labor Only								
44	Production								
45	L - Steam	(\$9,976,042)	(\$1,235,134)	(\$8,740,908)	(\$1,469,271)	(\$852,952)	(\$1,474,659)	(\$4,926,868)	(\$17,159)
46	L - Hydro	(\$1,374,587)	(\$170,188)	(\$1,204,399)	(\$202,449)	(\$117,527)	(\$203,191)	(\$678,867)	(\$2,364)
47	L - Wind	(\$446,074)	(\$55,228)	(\$390,846)	(\$65,698)	(\$38,139)	(\$65,939)	(\$220,303)	(\$767)
48	Transmission								
49	L - Transmission	(\$9,819,035)	(\$1,756,494)	(\$8,062,541)	(\$1,169,680)	(\$758,279)	(\$1,353,103)	(\$4,771,501)	(\$9,979)
50	Distribution								
51	L - Meters	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)
52	L - Distribution-Other	(\$8,400,319)	(\$607,940)	(\$7,792,379)	(\$3,550,640)	(\$1,978,973)	(\$2,166,767)	(\$67,664)	(\$28,335)









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		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Operating Revenues	\$943,890,826	\$127,599,993	\$816,290,833	\$137,166,015	\$92,891,181	\$134,638,591	\$447,477,884	\$4,117,162
2	Operating Expenses Before Income Taxes	(\$860,382,497)	(\$110,719,329)	(\$749,663,169)	(\$155,526,150)	(\$83,202,531)	(\$123,424,312)	(\$383,867,856)	(\$3,642,320)
3	Additions and Deductions to Income	(\$1,800,461)	(\$313,886)	(\$1,486,575)	\$442,228	(\$105,520)	(\$512,345)	(\$1,369,741)	\$58,803
4	Adjusted Net Income Before Taxes	\$81,707,867	\$16,566,778	\$65,141,089	(\$17,917,906)	\$9,583,129	\$10,701,934	\$62,240,288	\$533,645
5									
6	State Income Taxes								
7	Adjusted Net Income Before Taxes	\$81,707,867	\$16,566,778	\$65,141,089	(\$17,917,906)	\$9,583,129	\$10,701,934	\$62,240,288	\$533,645
8	State Depreciation Modification	(\$9,251,025)	(\$1,130,251)	(\$8,120,774)	(\$1,974,039)	(\$985,778)	(\$1,382,339)	(\$3,719,127)	(\$59,492)
9	State Taxable Income	\$72,456,842	\$15,436,527	\$57,020,315	(\$19,891,945)	\$8,597,351	\$9,319,595	\$58,521,161	\$474,153
10	Minnesota State Income Tax Rate	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%
11	State Taxes	(\$7,100,771)	(\$1,512,780)	(\$5,587,991)	\$1,949,411	(\$842,540)	(\$913,320)	(\$5,735,074)	(\$46,467)
12	State Tax Credits	\$25,000	\$3,054	\$21,946	\$5,335	\$2,664	\$3,736	\$10,051	\$161
13	State Minimum Tax	(\$10,480)	(\$1,280)	(\$9,200)	(\$2,236)	(\$1,117)	(\$1,566)	(\$4,213)	(\$67)
14	<b>Total State Income Taxes</b>	<b>(\$7,086,251)</b>	<b>(\$1,511,006)</b>	<b>(\$5,575,245)</b>	<b>\$1,952,509</b>	<b>(\$840,993)</b>	<b>(\$911,151)</b>	<b>(\$5,729,236)</b>	<b>(\$46,374)</b>
15									
16	Federal Income Taxes								
17	Adjusted Net Income Before Taxes	\$81,707,867	\$16,566,778	\$65,141,089	(\$17,917,906)	\$9,583,129	\$10,701,934	\$62,240,288	\$533,645
18	State Tax Deduction	(\$7,086,249)	(\$1,511,006)	(\$5,575,243)	\$1,952,509	(\$840,992)	(\$911,150)	(\$5,729,237)	(\$46,373)
19	Federal Taxable Income	\$74,621,619	\$15,055,772	\$59,565,846	(\$15,965,398)	\$8,742,137	\$9,790,784	\$56,511,051	\$487,272
20	Federal Income Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
21	Federal Taxes	(\$15,670,540)	(\$3,161,712)	(\$12,508,828)	\$3,352,733	(\$1,835,849)	(\$2,056,065)	(\$11,867,321)	(\$102,327)
22	Federal Tax Credits	\$6,843,111	\$836,062	\$6,007,049	\$1,460,224	\$729,194	\$1,022,535	\$2,751,089	\$44,007
23	<b>Total Federal Income Taxes</b>	<b>(\$8,827,429)</b>	<b>(\$2,325,650)</b>	<b>(\$6,501,779)</b>	<b>\$4,812,957</b>	<b>(\$1,106,655)</b>	<b>(\$1,033,530)</b>	<b>(\$9,116,231)</b>	<b>(\$58,320)</b>
24									
25	<b>Total Income Taxes</b>	<b>(\$15,913,679)</b>	<b>(\$3,836,656)</b>	<b>(\$12,077,024)</b>	<b>\$6,765,466</b>	<b>(\$1,947,648)</b>	<b>(\$1,944,680)</b>	<b>(\$14,845,468)</b>	<b>(\$104,693)</b>

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Line No.	Income Tax Calculation	Customer							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	Operating Revenues	\$49,583,232	\$1,665,584	\$47,917,648	\$11,643,851	\$3,230,033	\$6,213,377	\$23,570,489	\$3,259,897
2	Operating Expenses Before Income Taxes	(\$40,291,498)	(\$199,104)	(\$40,092,394)	(\$30,511,563)	(\$6,245,952)	(\$672,757)	(\$344,541)	(\$2,317,580)
3	Additions and Deductions to Income	\$1,020,265	\$4,342	\$1,015,923	\$767,592	\$161,234	\$12,078	\$8,725	\$66,294
4	Adjusted Net Income Before Taxes	\$10,311,999	\$1,470,821	\$8,841,178	(\$18,100,121)	(\$2,854,684)	\$5,552,699	\$23,234,673	\$1,008,611
5									
6	State Income Taxes								
7	Adjusted Net Income Before Taxes	\$10,311,999	\$1,470,821	\$8,841,178	(\$18,100,121)	(\$2,854,684)	\$5,552,699	\$23,234,673	\$1,008,611
8	State Depreciation Modification	(\$611,016)	(\$2,507)	(\$608,509)	(\$455,942)	(\$97,506)	(\$5,458)	(\$5,347)	(\$44,256)
9	State Taxable Income	\$9,700,983	\$1,468,315	\$8,232,668	(\$18,556,063)	(\$2,952,191)	\$5,547,241	\$23,229,326	\$964,355
10	Minnesota State Income Tax Rate	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%
11	State Taxes	(\$950,696)	(\$143,895)	(\$806,801)	\$1,818,494	\$289,315	(\$543,630)	(\$2,276,474)	(\$94,507)
12	State Tax Credits	\$1,651	\$7	\$1,644	\$1,232	\$264	\$15	\$14	\$120
13	State Minimum Tax	(\$692)	(\$3)	(\$689)	(\$517)	(\$110)	(\$6)	(\$6)	(\$50)
14	<b>Total State Income Taxes</b>	<b>(\$949,737)</b>	<b>(\$143,891)</b>	<b>(\$805,846)</b>	<b>\$1,819,210</b>	<b>\$289,468</b>	<b>(\$543,621)</b>	<b>(\$2,276,466)</b>	<b>(\$94,437)</b>
15									
16	Federal Income Taxes								
17	Adjusted Net Income Before Taxes	\$10,311,999	\$1,470,821	\$8,841,178	(\$18,100,121)	(\$2,854,684)	\$5,552,699	\$23,234,673	\$1,008,611
18	State Tax Deduction	(\$949,737)	(\$143,891)	(\$805,846)	\$1,819,210	\$289,468	(\$543,621)	(\$2,276,466)	(\$94,437)
19	Federal Taxable Income	\$9,362,262	\$1,326,930	\$8,035,332	(\$16,280,911)	(\$2,565,216)	\$5,009,078	\$20,958,207	\$914,174
20	Federal Income Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
21	Federal Taxes	(\$1,966,075)	(\$278,655)	(\$1,687,420)	\$3,418,991	\$538,695	(\$1,051,906)	(\$4,401,224)	(\$191,976)
22	Federal Tax Credits	\$451,977	\$1,854	\$450,123	\$337,267	\$72,127	\$4,037	\$3,955	\$32,737
23	<b>Total Federal Income Taxes</b>	<b>(\$1,514,098)</b>	<b>(\$276,801)</b>	<b>(\$1,237,297)</b>	<b>\$3,756,258</b>	<b>\$610,822</b>	<b>(\$1,047,869)</b>	<b>(\$4,397,268)</b>	<b>(\$159,240)</b>
24									
25	<b>Total Income Taxes</b>	<b>(\$2,463,835)</b>	<b>(\$420,692)</b>	<b>(\$2,043,143)</b>	<b>\$5,575,468</b>	<b>\$900,290</b>	<b>(\$1,591,490)</b>	<b>(\$6,673,734)</b>	<b>(\$253,677)</b>

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Line No.	Income Tax Calculation	Demand							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1	Operating Revenues	\$329,912,772	\$70,749,380	\$259,163,392	\$11,304,696	\$21,728,716	\$32,687,781	\$193,325,811	\$116,389
2	Operating Expenses Before Income Taxes	(\$424,234,433)	(\$54,950,220)	(\$369,284,213)	(\$75,436,789)	(\$44,033,521)	(\$68,024,294)	(\$181,034,975)	(\$754,634)
3	Additions and Deductions to Income	(\$1,049,697)	(\$293,277)	(\$756,419)	\$336,869	\$167,879	\$33,057	(\$1,295,644)	\$1,420
4	Adjusted Net Income Before Taxes	(\$95,371,358)	\$15,505,883	(\$110,877,240)	(\$63,795,224)	(\$22,136,926)	(\$35,303,456)	\$10,995,192	(\$636,825)
5									
6	State Income Taxes								
7	Adjusted Net Income Before Taxes	(\$95,371,358)	\$15,505,883	(\$110,877,240)	(\$63,795,224)	(\$22,136,926)	(\$35,303,456)	\$10,995,192	(\$636,825)
8	State Depreciation Modification	(\$8,435,337)	(\$1,098,175)	(\$7,337,163)	(\$1,494,030)	(\$872,272)	(\$1,349,700)	(\$3,606,197)	(\$14,964)
9	State Taxable Income	(\$103,806,695)	\$14,407,708	(\$118,214,403)	(\$65,289,254)	(\$23,009,198)	(\$36,653,156)	\$7,388,995	(\$651,790)
10	Minnesota State Income Tax Rate	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%
11	State Taxes	\$10,173,056	(\$1,411,955)	\$11,585,011	\$6,398,347	\$2,254,901	\$3,592,009	(\$724,122)	\$63,875
12	State Tax Credits	\$22,796	\$2,968	\$19,828	\$4,037	\$2,357	\$3,647	\$9,745	\$40
13	State Minimum Tax	(\$9,556)	(\$1,244)	(\$8,312)	(\$1,693)	(\$988)	(\$1,529)	(\$4,085)	(\$17)
14	<b>Total State Income Taxes</b>	<b>\$10,186,296</b>	<b>(\$1,410,232)</b>	<b>\$11,596,528</b>	<b>\$6,400,692</b>	<b>\$2,256,270</b>	<b>\$3,594,128</b>	<b>(\$718,461)</b>	<b>\$63,899</b>
15									
16	Federal Income Taxes								
17	Adjusted Net Income Before Taxes	(\$95,371,358)	\$15,505,883	(\$110,877,240)	(\$63,795,224)	(\$22,136,926)	(\$35,303,456)	\$10,995,192	(\$636,825)
18	State Tax Deduction	\$10,186,296	(\$1,410,232)	\$11,596,528	\$6,400,692	\$2,256,271	\$3,594,128	(\$718,461)	\$63,899
19	Federal Taxable Income	(\$85,185,061)	\$14,095,651	(\$99,280,712)	(\$57,394,533)	(\$19,880,655)	(\$31,709,329)	\$10,276,731	(\$572,926)
20	Federal Income Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
21	Federal Taxes	\$17,888,863	(\$2,960,087)	\$20,848,950	\$12,052,852	\$4,174,938	\$6,658,959	(\$2,158,114)	\$120,315
22	Federal Tax Credits	\$6,239,736	\$812,335	\$5,427,400	\$1,105,154	\$645,231	\$998,392	\$2,667,554	\$11,069
23	<b>Total Federal Income Taxes</b>	<b>\$24,128,598</b>	<b>(\$2,147,752)</b>	<b>\$26,276,350</b>	<b>\$13,158,006</b>	<b>\$4,820,169</b>	<b>\$7,657,351</b>	<b>\$509,440</b>	<b>\$131,384</b>
24									
25	<b>Total Income Taxes</b>	<b>\$34,314,894</b>	<b>(\$3,557,983)</b>	<b>\$37,872,878</b>	<b>\$19,558,698</b>	<b>\$7,076,439</b>	<b>\$11,251,478</b>	<b>(\$209,021)</b>	<b>\$195,283</b>

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Line No.	Income Tax Calculation	Energy							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
1	Operating Revenues	\$564,394,822	\$55,185,029	\$509,209,793	\$114,217,469	\$67,932,431	\$95,737,433	\$230,581,584	\$740,875
2	Operating Expenses Before Income Taxes	(\$395,856,566)	(\$55,570,004)	(\$340,286,562)	(\$49,577,797)	(\$32,923,059)	(\$54,727,261)	(\$202,488,339)	(\$570,106)
3	Additions and Deductions to Income	(\$1,771,030)	(\$24,951)	(\$1,746,079)	(\$662,233)	(\$434,633)	(\$557,481)	(\$82,822)	(\$8,910)
4	Adjusted Net Income Before Taxes	\$166,767,226	(\$409,926)	\$167,177,152	\$63,977,439	\$34,574,740	\$40,452,691	\$28,010,423	\$161,859
5									
6	State Income Taxes								
7	Adjusted Net Income Before Taxes	\$166,767,226	(\$409,926)	\$167,177,152	\$63,977,439	\$34,574,740	\$40,452,691	\$28,010,423	\$161,859
8	State Depreciation Modification	(\$204,671)	(\$29,569)	(\$175,102)	(\$24,067)	(\$16,000)	(\$27,181)	(\$107,583)	(\$272)
9	State Taxable Income	\$166,562,554	(\$439,495)	\$167,002,049	\$63,953,372	\$34,558,739	\$40,425,510	\$27,902,840	\$161,587
10	Minnesota State Income Tax Rate	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%
11	State Taxes	(\$16,323,130)	\$43,070	(\$16,366,201)	(\$6,267,430)	(\$3,386,756)	(\$3,961,700)	(\$2,734,478)	(\$15,836)
12	State Tax Credits	\$553	\$80	\$473	\$65	\$43	\$73	\$291	\$1
13	State Minimum Tax	(\$232)	(\$33)	(\$198)	(\$27)	(\$18)	(\$31)	(\$122)	(\$0)
14	<b>Total State Income Taxes</b>	<b>(\$16,322,809)</b>	<b>\$43,117</b>	<b>(\$16,365,926)</b>	<b>(\$6,267,393)</b>	<b>(\$3,386,731)</b>	<b>(\$3,961,657)</b>	<b>(\$2,734,309)</b>	<b>(\$15,835)</b>
15									
16	Federal Income Taxes								
17	Adjusted Net Income Before Taxes	\$166,767,226	(\$409,926)	\$167,177,152	\$63,977,439	\$34,574,740	\$40,452,691	\$28,010,423	\$161,859
18	State Tax Deduction	(\$16,322,808)	\$43,117	(\$16,365,925)	(\$6,267,393)	(\$3,386,731)	(\$3,961,657)	(\$2,734,310)	(\$15,835)
19	Federal Taxable Income	\$150,444,418	(\$366,809)	\$150,811,227	\$57,710,046	\$31,188,009	\$36,491,035	\$25,276,113	\$146,024
20	Federal Income Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
21	Federal Taxes	(\$31,593,328)	\$77,030	(\$31,670,358)	(\$12,119,110)	(\$6,549,482)	(\$7,663,117)	(\$5,307,984)	(\$30,665)
22	Federal Tax Credits	\$151,398	\$21,872	\$129,526	\$17,802	\$11,835	\$20,106	\$79,580	\$201
23	<b>Total Federal Income Taxes</b>	<b>(\$31,441,930)</b>	<b>\$98,902</b>	<b>(\$31,540,832)</b>	<b>(\$12,101,307)</b>	<b>(\$6,537,646)</b>	<b>(\$7,643,011)</b>	<b>(\$5,228,403)</b>	<b>(\$30,464)</b>
24									
25	<b>Total Income Taxes</b>	<b>(\$47,764,739)</b>	<b>\$142,019</b>	<b>(\$47,906,758)</b>	<b>(\$18,368,700)</b>	<b>(\$9,924,378)</b>	<b>(\$11,604,668)</b>	<b>(\$7,962,713)</b>	<b>(\$46,299)</b>

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Line No.	Rate Base	Classification Allocator
		(1)
1	Plant in Service	
2	Steam	
3	PIS - Steam	C-STEAM
4	PIS - Steam Contra	C-STEAM
5	Hydro	
6	PIS - Hydro	C-HYDRO
7	PIS - Hydro Contra	C-HYDRO
8	Wind	
9	PIS - Wind	C-WIND
10	PIS - Wind Contra	C-WIND
11	Solar	
12	PIS - Solar	C-SOLAR
13	Transmission	
14	PIS - Transmission Production	C-TPIS
15	PIS - Transmission	C-TPIS
16	PIS - Transmission Contra	C-TPIS
17	Distribution-Primary	
18	PIS - Primary Overhead Lines	C-DPOHL
19	PIS - Primary Underground Lines	C-DPUGL
20	Distribution-Secondary	
21	PIS - Secondary Overhead Lines	C-DSOHL
22	PIS - Secondary Underground Lines	C-DSUGL
23	PIS - Overhead Transformer	C-DSOHT
24	PIS - Underground Transformer	C-DSUGT
25	PIS - Overhead Services	C-DSOHS
26	PIS - Underground Services	C-DSUGS
27	PIS - Leased Property	C-DSLEASED
28	PIS - Street Lighting	C-DSLIGHTING
29	Distribution-Other	
30	PIS - Meters	C-DSMETERS
31	PIS - Distribution Production	C-DOPROD
32	PIS - Distribution Bulk Delivery	C-DODBD
33	PIS - Distribution Substations	C-DODSUB
34	PIS - Distribution Bulk Delivery Specific Assignment	C-DODBDISA
35	PIS - Distribution Primary Specific Assignment	C-DODPSA
36	Distribution-Contra	
37	PIS - Distribution Contra	C-DPPIS
38	General Plant	
39	PIS - General Plant	C-OMLXAG
40	PIS - General Plant Contra	C-OMLXAG

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Line No.	Rate Base	Classification Allocator
41	Intangible Plant	
42	PIS - Intangible Plant	C-OMLXAG
43	Construction Work in Progress	
44	Steam	
45	CWIP - Steam	C-STEAMCWIP
46	CWIP - Steam Contra	C-STEAMCWIP
47	Hydro	
48	CWIP - Hydro	C-HYDROCWIP
49	Wind	
50	CWIP - Wind	C-WINDCWIP
51	Transmission	
52	CWIP - Transmission	C-TCWIP
53	CWIP - Transmission Contra	C-TCWIP
54	Distribution-Secondary	
55	CWIP - Secondary Overhead Lines	C-DSOHL
56	CWIP - Secondary Underground Lines	C-DSUGL
57	CWIP - Overhead Transformer	C-DSOHT
58	CWIP - Street Lighting	C-DSLIGHTING
59	Distribution-Other	
60	CWIP - Meters	C-DSMETERS
61	CWIP - Distribution Bulk Delivery	C-DODBD
62	CWIP - Distribution Substations	C-DODSUB
63	General Plant	
64	CWIP - General Plant	C-OMLXAG
65	CWIP - General Plant Contra	C-OMLXAG
66	Intangible Plant	
67	CWIP - Intangible Plant	C-OMLXAG
68	Accumulated Depreciation	
69	Steam	
70	AD - Steam	C-STEAM
71	AD - Steam Contra	C-STEAM
72	Hydro	
73	AD - Hydro	C-HYDRO
74	AD - Hydro Contra	C-HYDRO
75	Wind	
76	AD - Wind	C-WIND
77	AD - Wind Contra	C-WIND
78	Solar	
79	AD - Solar	C-SOLAR
80	Transmission	
81	AD - Transmission	C-TPIS

Line No.	Rate Base	Classification Allocator
82	AD - Transmission Contra	C-TPIS
83	Distribution-Primary	
84	AD - Primary Overhead Lines	C-DPOHL
85	AD - Primary Underground Lines	C-DPUGL
86	Distribution-Secondary	
87	AD - Secondary Overhead Lines	C-DSOHL
88	AD - Secondary Underground Lines	C-DSUGL
89	AD - Overhead Transformer	C-DSOHT
90	AD - Underground Transformer	C-DSUGT
91	AD - Overhead Services	C-DSOHS
92	AD - Underground Services	C-DSUGS
93	AD - Leased Property	C-DSLEASED
94	AD - Street Lighting	C-DSLIGHTING
95	Distribution-Other	
96	AD - Meters	C-DSMETERS
97	AD - Distribution-Production	C-DOPROD
98	AD - Distribution Bulk Delivery	C-DODBD
99	AD - Distribution Substations	C-DODSUB
100	AD - Distribution Bulk Delivery Specific Assignment	C-DODBDSA
101	AD - Distribution Primary Specific Assignment	C-DODPSA
102	Distribution-Contra	
103	AD - Distribution Contra	C-DPAD
104	General Plant	
105	AD - General Plant	C-OMLXAG
106	AD - General Plant Contra	C-OMLXAG
107	Accumulated Amortization	
108	Intangible Plant	
109	AA - Intangible Plant	C-OMLXAG
110	Fuel Inventory	
111	Fuel Inventory	
112	Fuel Inventory	C-ENERGY
113	Materials and Supplies	
114	Production	
115	M&S - Production	C-MSPROD
116	Transmission	
117	M&S - Transmission	C-TPIS
118	Distribution	
119	M&S - Distribution	C-DPIS
120	Prepayments	
121	Other Prepayments	
122	Other Prepayments	C-EPIS



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Line No.	Rate Base	Classification Allocator
123	Prepaid Pension Asset	
124	Prepaid Pension Asset	C-OMLXAG
125	Prepaid Silver Bay Power	
126	Prepaid Silver Bay Power	C-SBPC
127	OPEB	
128	OPEB	C-OMLXAG
129	Cash Working Capital	
130	O&M Expenses	
131	CWC - Fuel	C-ENERGY
132	CWC - Purchased Power	C-PPOWER
133	CWC - Payroll	C-OMLXFPP
134	CWC - Other O&M	C-OMEXPCWC
135	Taxes	
136	CWC - Property Taxes	C-PROPTAX
137	CWC - Payroll Taxes	C-OMLABOR
138	CWC - Air Quality Emission Tax	C-ENERGY
139	CWC - Minnesota Wind Production Tax	C-ENERGY
140	CWC - Sales Tax Collections	C-OMLXAG
141	CWC - Income Taxes	C-RATEBASE
142	CWC - Income Tax Increase	C-RATEBASE
143	Asset Retirement Obligation	
144	Asset Retirement Obligation	
145	Asset Retirement Obligation	C-STEAM
146	Electric Vehicle Program	
147	Electric Vehicle Program	
148	Electric Vehicle Program	C-DPIS
149	Workers Compensation Deposit	
150	Workers Compensation Deposit	
151	Workers Compensation Deposit	C-OMLXAG
152	Unamortized WPPI Transmission Amortization	
153	Unamortized WPPI Transmission Amortization	
154	Unamortized WPPI Transmission Amortization	C-TPIS
155	Unamortized UMWI Transaction Cost	
156	Unamortized UMWI Transaction Cost	
157	Unamortized UMWI Transaction Cost	C-TPIS
158	Unamortized Boswell 1 and 2	
159	Unamortized Boswell 1 and 2	
160	Unamortized Boswell 1 and 2	C-STEAM
161	Customer Advances	
162	Distribution-Primary	
163	CA - Primary Overhead Lines	C-DPOHL

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Line No.	Rate Base	Classification Allocator
164	Distribution-Secondary	
165	CA - Secondary Overhead Lines	C-DSOHL
166	Customer Deposits	
167	Customer Deposits	
168	Customer Deposits	C-ADVANCES
169	Other Deferred Credits - Hibbard	
170	Other Deferred Credits - Hibbard	
171	Other Deferred Credits - Hibbard	C-STEAM
172	Wind Performance Deposit	
173	Wind Performance Deposit	
174	Wind Performance Deposit	C-WIND
175	Accumulated Deferred Income Taxes	
176	Steam	
177	ADIT-Cr - Steam	C-STEAM
178	Hydro	
179	ADIT-Cr - Hydro	C-HYDRO
180	Wind	
181	ADIT-Cr - Wind	C-WIND
182	Solar	
183	ADIT-Cr - Solar	C-SOLAR
184	Transmission	
185	ADIT-Cr - Transmission	C-TPIS
186	Distribution	
187	ADIT-Cr - Distribution	C-DPIS
188	General Plant	
189	ADIT-Cr - General Plant	C-OMLXAG
190	Steam	
191	ADIT-Dr - Steam	C-STEAM
192	Hydro	
193	ADIT-Dr - Hydro	C-HYDRO
194	Wind	
195	ADIT-Dr - Wind	C-WIND
196	Solar	
197	ADIT-Dr - Solar	C-SOLAR
198	Transmission	
199	ADIT-Dr - Transmission	C-TPIS
200	Distribution	
201	ADIT-Dr - Distribution	C-DPIS
202	General Plant	
203	ADIT-Dr - General Plant	C-OMLXAG

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Line No.	Operating Income	Classification Allocator
		(1)
1	Operating Revenue	
2	Revenue from Sales by Rate Class and Dual Fuel	
3	Sales by Rate Class	C-RSALES
4	Dual Fuel	C-RDUALFUEL
5	Other Revenue from Sales	
6	Intersystem Sales	C-RISSALES
7	LP Demand Response	C-DEMAND
8	Sales for Resale	C-RRESALE
9	Production	
10	OOR - Production	C-RPROD
11	Transmission	
12	OOR - Transmission	C-TPIS
13	Distribution-Primary	
14	OOR - Primary Overhead Lines	C-DPOHL
15	OOR - Primary Underground Lines	C-DPUGL
16	Distribution-Secondary	
17	OOR - Secondary Overhead Lines	C-DSOHL
18	OOR - Secondary Underground Lines	C-DSUGL
19	OOR - Overhead Transformer	C-DSOHT
20	OOR - Underground Transformer	C-DSUGT
21	OOR - Overhead Services	C-DSOHS
22	OOR - Underground Services	C-DSUGS
23	OOR - Leased Property	C-DSLEASED
24	OOR - Street Lighting	C-DSLIGHTING
25	Distribution-Other	
26	OOR - Meters	C-DSMETERS
27	OOR - Distribution Production	C-DOPROD
28	OOR - Distribution Bulk Delivery	C-DODBD
29	OOR - Distribution Substations	C-DODSUB
30	OOR - Distribution Bulk Delivery Specific Assignment	C-DODBDSA
31	OOR - Distribution Primary Specific Assignment	C-DODPSA
32	General Plant	
33	OOR - General Plant	C-OMLXAG
34	Gains from Disposition of Allowances and Utility Plant	
35	OOR - Gains from Disposition of Allowances and Utility Plant	C-RDISPALL
36	Conservation Improvement Program	
37	OOR - Conservation Improvement Program	C-ENERGY
38	Renewable Resources Rider	
39	OOR - Renewable Resources Rider	C-RRR
40	Solar Renewable Resources Rider	

Line No.	Operating Income	Classification Allocator
41	OOB - Solar Renewable Resources Rider	C-SRRR
42	Transmission Cost Recovery Rider	
43	OOB - Transmission Cost Recovery Rider	C-TCR
44	BEC4 Rider	
45	OOB - BEC4 Rider	C-BEC4
46	Electric Vehicle Rider	
47	OOB - Electric Vehicle Rider	C-DPIS
48	Operation and Maintenance Expenses	
49	Steam	
50	O&M - Steam	C-OMSTEAM
51	Hydro	
52	O&M - Hydro	C-OMHYDRO
53	Wind	
54	O&M - Wind	C-OMWIND
55	Solar	
56	O&M - Solar	C-OMSOLAR
57	Transmission	
58	O&M - Transmission	C-TPIS
59	Distribution	
60	O&M - Meters	C-DSMETERS
61	O&M - Distribution-Other	C-DPISXMETERS
62	Other Power Supply	
63	O&M - Other Power Supply	C-POWER
64	Purchased Power	
65	O&M - Purchased Power	C-PPOWER
66	Fuel	
67	O&M - Fuel	C-ENERGY
68	Customer Accounting	
69	O&M - Customer Accounting	C-CUSTOMER
70	Customer Credit Cards	
71	O&M - Customer Credit Cards	C-CUSTOMER
72	Customer Service and Information	
73	O&M - Customer Service and Information	C-CUSTOMER
74	Conservation Improvement Program	
75	O&M - Conservation Improvement Program	C-ENERGY
76	Sales	
77	O&M - Sales	C-CUSTOMER
78	Administrative and General	
79	O&M - Property Insurance	C-EPIS
80	O&M - Regulatory Expenses - MISO	C-TPIS
81	O&M - Regulatory Expenses - MISC	C-EPIS

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Line No.	Operating Income	Classification Allocator
82	O&M - Advertising	C-OMLXAG
83	O&M - Franchise Requirements	C-RATEBASE
84	O&M - Other Administrative and General	C-OMLXAG
85	Charitable Contributions	
86	O&M - Charitable Contributions	C-OMLXAG
87	Interest on Customer Deposits	
88	O&M - Interest on Customer Deposits	C-RATEBASE
89	Depreciation Expense	
90	Steam	
91	DE - Steam	C-STEAM
92	DE - Steam Contra	C-STEAM
93	Hydro	
94	DE - Hydro	C-HYDRO
95	DE - Hydro Contra	C-HYDRO
96	Wind	
97	DE - Wind	C-WIND
98	DE - Wind Contra	C-WIND
99	Solar	
100	DE - Solar	C-SOLAR
101	Transmission	
102	DE - Transmission	C-TPIS
103	DE - Transmission Contra	C-TPIS
104	Distribution	
105	DE - Distribution	C-DADXCONTRA
106	DE - Distribution Contra	C-DPAD
107	General Plant	
108	DE - General Plant	C-OMLXAG
109	DE - General Plant Contra	C-OMLXAG
110	Amortization Expense	
111	Amortization Expense	
112	AE - Intangible Plant	C-OMLXAG
113	AE - UMWI	C-UMWI
114	AE - Accretion	C-STEAM
115	AE - Boswell 1 and 2	C-STEAM
116	Taxes Other than Income Taxes	
117	Steam	
118	PrT - Steam	C-STEAM
119	Hydro	
120	PrT - Hydro	C-HYDRO
121	Wind	
122	PrT - Wind	C-WIND

Line No.	Operating Income	Classification Allocator
123	Transmission	
124	PrT - Transmission	C-TPIS
125	Distribution	
126	PrT - Distribution	C-DPIS
127	General Plant	
128	PrT - General Plant	C-OMLXAG
129	Steam	
130	PaT - Steam	C-OMLSTEAM
131	Hydro	
132	PaT - Hydro	C-OMLHYDRO
133	Wind	
134	PaT - Wind	C-OMLWIND
135	Transmission	
136	PaT - Transmission	C-TPIS
137	Distribution	
138	PaT - Distribution	C-OMLD
139	Other Power Supply	
140	PaT - Other Power Supply	C-POWER
141	Fuel	
142	PaT - Fuel	C-ENERGY
143	Customer Accounting	
144	PaT - Customer Accounting	C-CUSTOMER
145	Customer Service and Information	
146	PaT - Customer Service and Information	C-CUSTOMER
147	Sales	
148	PaT - Sales	C-CUSTOMER
149	Administrative and General	
150	PaT - Administrative and General	C-OMLAG
151	Air Quality Emission Tax	
152	Air Quality Emission Tax	C-ENERGY
153	Minnesota Wind Production Tax	
154	Minnesota Wind Production Tax	C-ENERGY
155	Minnesota Solar Production Tax	
156	Minnesota Solar Production Tax	C-ENERGY
157	State Income Taxes	
158	State Income Taxes	
159	State Tax	C-STATETAX
160	State Tax Credits	C-EPIS
161	State Minimum Tax	C-EPIS
162	Federal Income Taxes	
163	Federal Income Taxes	

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Line No.	Operating Income	Classification Allocator
164	Federal Tax	C-FEDTAX
165	Federal Tax Credits	C-EPIS
166	Deferred Income Taxes Debit	
167	Steam	
168	DITD - Steam	C-STEAM
169	Hydro	
170	DITD - Hydro	C-HYDRO
171	Wind	
172	DITD - Wind	C-WIND
173	Solar	
174	DITD - Solar	C-SOLAR
175	Transmission	
176	DITD - Transmission	C-TPIS
177	Distribution	
178	DITD - Distribution	C-DPIS
179	General Plant	
180	DITD - General Plant	C-OMLXAG
181	Deferred Income Taxes Credit	
182	Steam	
183	DITC - Steam	C-STEAM
184	Hydro	
185	DITC - Hydro	C-HYDRO
186	Wind	
187	DITC - Wind	C-WIND
188	Solar	
189	DITC - Solar	C-SOLAR
190	Transmission	
191	DITC - Transmission	C-TPIS
192	Distribution	
193	DITC - Distribution	C-DPIS
194	General Plant	
195	DITC - General Plant	C-OMLXAG
196	Investment Tax Credit	
197	Steam	
198	ITC - Steam	C-STEAM
199	Hydro	
200	ITC - Hydro	C-HYDRO
201	Transmission	
202	ITC - Transmission	C-TPIS
203	Distribution	
204	ITC - Distribution	C-DPIS

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Line No.	Operating Income	Classification Allocator
205	Allowance for Funds Used During Construction	
206	Steam	
207	AFUDC - Steam	C-STEAMCWIP
208	Hydro	
209	AFUDC - Hydro	C-HYDROCWIP
210	Wind	
211	AFUDC - Wind	C-WINDCWIP
212	Transmission	
213	AFUDC - Transmission	C-TCWIP
214	Distribution	
215	AFUDC - Distribution	C-DCWIP
216	General Plant	
217	AFUDC - General Plant	C-OMLXAG
218	Intangible Plant	
219	AFUDC - Intangible Plant	C-OMLXAG



Line No.	Operating Income Support	Classification Allocator
		(1)
1	Additions and Deductions to Income	
2	Additions and Deductions to Income	
3	A&D - Accrued Post Employment Benefits - FAS 112 Operating	C-OMLXAG
4	A&D - Accrued Vacation	C-OMLXAG
5	A&D - Asset Retirement Obligation Accretion	C-EPIS
6	A&D - Bond Issue Costs (NCL)	C-RATEBASE
7	A&D - Boswell Transmission Agreement	C-TPIS
8	A&D - Capitalized Overheads	C-OMLXAG
9	A&D - Conservation Improvement Project	C-ENERGY
10	A&D - Contribution in Aid of Construction	C-DSOHL
11	A&D - Cost to Retire	C-EPIS
12	A&D - Deferred Non-Qualified Plans - Operating	C-OMLXAG
13	A&D - Deferred Non-Qualified Plans (NCA)	C-OMLXAG
14	A&D - Director Fees - Deferred	C-OMLXAG
15	A&D - Dues	C-OMLXAG
16	A&D - EIP Death Benefit	C-OMLXAG
17	A&D - ESPP Disqualifying Disposition	C-OMLXAG
18	A&D - FAS 158 - Monthly	C-OMLXAG
19	A&D - FAS 158 - OCI Adjustment	C-OMLXAG
20	A&D - Fuel Clause Adjustment	C-ENERGY
21	A&D - Interest on Long Term Debt (Interest Synchronization)	C-RATEBASE
22	A&D - Meals and Entertainment	C-OMLXAG
23	A&D - Medicare Subsidy	C-OMLXAG
24	A&D - MISO Reserve	C-REGEXPMISO
25	A&D - ND ITC Regulatory Liability	C-WIND
26	A&D - Nondeductible Parking	C-RATEBASE
27	A&D - OPEB - FAS 106 Operating	C-OMLXAG
28	A&D - Penalties	C-RATEBASE
29	A&D - Pension Expense - Operating (NCA)	C-OMLXAG
30	A&D - Performance Shares - FAW 123R	C-OMLXAG
31	A&D - Political Activities	C-OMLXAG
32	A&D - Prepaid Bison Easements	C-WIND
33	A&D - Prepaid Insurance	C-EPIS
34	A&D - Property Taxes	C-PROPTAX
35	A&D - Restricted Stock	C-OMLXAG
36	A&D - Retail Rate Case Expense	C-RATEBASE
37	A&D - Retirements	C-OMLXAG
38	A&D - RSOP	C-OMLXAG
39	A&D - Section 162(m) Limitation	C-OMLXAG
40	A&D - Tax/Book Depreciation Difference	C-EPIS

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Line No.	Operating Income Support	Classification Allocator
41	A&D - Tax Capitalized Interest	C-EPIS
42	A&D - Bad Debt Expense	C-RATEBASE
43	A&D - Employee Expenses - Nondeductible	C-OMLXAG
44	A&D - Officer Comp	C-OMLXAG
45	A&D - Performance Shares	C-OMLXAG
46	State Taxes	
47	State Taxable Income	
48	State Adjusted Net Income Before Taxes	C-ADJNETINC
49	State NOL Utilization	C-EPIS
50	State Depreciation Modification	C-EPIS
51	Federal Taxes	
52	Federal Taxable Income	
53	Federal Adjusted Net Income Before Taxes	C-ADJNETINC
54	State Tax Deduction	C-STATEINCTAX
55	Federal NOL Utilization	C-EPIS
56	Operation and Maintenance Expense - Labor Only	
57	Production	
58	L - Steam	C-OMLSTEAM
59	L - Hydro	C-OMLHYDRO
60	L - Wind	C-OMLWIND
61	Transmission	
62	L - Transmission	C-TPIS
63	Distribution	
64	L - Meters	C-DSMETERS
65	L - Distribution-Other	C-DPISXMETERS
66	Other Power Supply	
67	L - Other Power Supply	C-POWER
68	Fuel	
69	L - Fuel	C-ENERGY
70	Customer Accounting	
71	L - Customer Accounting	C-CUSTOMER
72	Customer Service and Information	
73	L - Customer Service and Information	C-CUSTOMER
74	Sales	
75	L - Sales	C-OMSALES
76	Administrative and General	
77	L - Property Insurance	C-EPIS
78	L - Advertising	C-OMLXAG
79	L - Other Administrative and General	C-OMLXAG

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Line No.	Classification Allocator	Total	Customer	Demand	Energy
		(1)	(2)	(3)	(4)
1	C-ADJNETINC	\$81,707,867	\$10,311,999	(\$95,371,358)	\$166,767,226
2	C-ADVANCES	(\$1,762,180)	(\$728,725)	(\$1,033,455)	\$0
3	C-CUSTOMER	\$1	\$1	\$0	\$0
4	C-DADXCONTRA	(\$335,107,725)	(\$112,533,848)	(\$222,573,876)	(\$0)
5	C-DCWIP	\$745,544	\$13	\$745,531	\$0
6	C-DCWIPXCONTRA	\$745,544	\$13	\$745,531	\$0
7	C-DEMAND	\$1	\$0	\$1	\$0
8	C-DODBD	\$112,023,125	\$0	\$112,023,125	\$0
9	C-DODBDSA	\$1,088,270	\$0	\$1,088,270	\$0
10	C-DODPSA	\$722,512	\$0	\$722,512	\$0
11	C-DODSUB	\$72,768,998	\$0	\$72,768,998	\$0
12	C-DOPROD	\$1,552,566	\$0	\$1,552,566	\$0
13	C-DPAD	(\$113,259,816)	(\$34,755,229)	(\$78,504,587)	\$0
14	C-DPIS	\$700,977,702	\$235,515,615	\$465,462,086	\$1
15	C-DPISXCONTRA	\$700,989,217	\$235,519,151	\$465,470,065	\$1
16	C-DPISXMETERS	\$623,293,502	\$157,831,417	\$465,462,085	\$0
17	C-DPOHL	\$115,170,963	\$43,246,697	\$71,924,266	\$0
18	C-DPPIS	\$236,176,975	\$72,530,152	\$163,646,823	\$0
19	C-DPUGL	\$121,006,012	\$29,283,455	\$91,722,557	\$0
20	C-DSLEASED	\$3,248,089	\$3,248,089	\$0	\$0
21	C-DSLIGHTING	\$9,628,215	\$9,628,215	\$0	\$0
22	C-DSMETERS	\$77,684,203	\$77,684,201	\$1	\$1
23	C-DSOHL	\$54,173,197	\$26,783,228	\$27,389,968	\$0
24	C-DSOHS	\$6,398,655	\$3,439,277	\$2,959,378	\$0
25	C-DSOHT	\$52,993,335	\$13,958,445	\$39,034,891	\$0
26	C-DSUGL	\$12,628,457	\$1,317,148	\$11,311,309	\$0
27	C-DSUGS	\$12,148,171	\$3,349,251	\$8,798,920	\$0
28	C-DSUGT	\$47,754,450	\$23,581,148	\$24,173,303	\$0
29	C-DXCONTRA	\$700,989,217	\$235,519,151	\$465,470,065	\$1
30	C-ENERGY	\$1	\$0	\$0	\$1
31	C-EPIS	\$4,274,627,630	\$282,332,773	\$3,897,722,297	\$94,572,560
32	C-FEDTAX	\$74,621,618	\$9,362,262	(\$85,185,063)	\$150,444,418
33	C-FIXPROD	\$100,000	\$0	\$16,369	\$83,631
34	C-HYDRO	\$217,695,286	\$0	\$188,439,549	\$29,255,737
35	C-HYDROCWIP	\$2,344,467	\$0	\$2,344,467	\$0
36	C-MSPROD	\$22,129,549	\$0	\$22,129,549	\$0
37	C-MSTRAN	\$4,795,206	\$0	\$4,795,206	\$0
38	C-OMCACCOUNT	(\$5,953,962)	(\$5,953,962)	\$0	\$0
39	C-OMCSERVICE	(\$1,529,291)	(\$1,529,291)	\$0	\$0
40	C-OMDMETERS	\$77,684,200	\$77,684,198	\$1	\$1
41	C-OMEXPCWC	(\$248,060,980)	(\$13,205,365)	(\$115,364,803)	(\$119,490,813)
42	C-OMHYDRO	(\$5,146,274)	\$0	(\$2,258,536)	(\$2,887,738)
43	C-OMLABOR	(\$79,646,875)	(\$12,477,909)	(\$49,736,945)	(\$17,432,022)
44	C-OMLAG	(\$30,048,020)	(\$4,702,557)	(\$18,779,662)	(\$6,565,801)
45	C-OMLD	(\$12,580,597)	(\$4,180,278)	(\$8,400,319)	(\$0)
46	C-OMLHYDRO	(\$3,025,674)	\$0	(\$1,374,587)	(\$1,651,087)
47	C-OMLSTEAM	(\$15,892,822)	\$0	(\$9,976,042)	(\$5,916,780)
48	C-OMLWIND	(\$446,074)	\$0	(\$446,074)	\$0

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49	C-OMLXAG	(\$49,598,855)	(\$7,775,352)	(\$30,957,283)	(\$10,866,220)
50	C-OMLXFPP	(\$76,348,522)	(\$12,477,909)	(\$49,736,945)	(\$14,133,669)
51	C-OMSALES	(\$1,856)	(\$1,856)	\$0	\$0
52	C-OMSTEAM	(\$35,127,108)	\$0	(\$18,710,289)	(\$16,416,819)
53	C-OMTRAN	(\$57,798,343)	\$0	(\$57,798,343)	\$0
54	C-OMWIND	(\$17,535,442)	\$0	(\$17,535,442)	\$0
55	C-POWER	(\$1,813,088)	\$0	(\$1,813,088)	\$0
56	C-PPOWER	(\$333,670,640)	\$0	(\$80,767,873)	(\$252,902,767)
57	C-PROPTAX	(\$36,121,983)	(\$3,736,035)	(\$31,546,352)	(\$839,596)
58	C-RATEBASE	\$2,321,555,905	\$117,301,844	\$2,123,373,605	\$80,880,455
59	C-RDUALFUEL	\$10,245,092	\$776,260	\$0	\$9,468,832
60	C-REGEXPMISO	(\$1,490,186)	\$0	(\$1,490,186)	\$0
61	C-RISSALES	\$30,286,762	\$0	\$2,173,182	\$28,113,580
62	C-RPROD	\$1,990,996	\$0	\$685,315	\$1,305,681
63	C-RRESALE	\$113,845,256	\$0	\$42,053,081	\$71,792,175
64	C-RSALES	\$748,437,848	\$48,196,566	\$247,652,284	\$452,588,998
65	C-SBPC	\$18,636,449	\$0	\$0	\$18,636,449
66	C-SOLAR	\$0	\$0	\$0	\$0
67	C-SRRR	\$2,029,674	\$0	\$0	\$2,029,674
68	C-STATEINCTAX	(\$7,086,251)	(\$949,737)	\$10,186,296	(\$16,322,809)
69	C-STATETAX	\$72,456,842	\$9,700,983	(\$103,806,696)	\$166,562,555
70	C-STEAM	\$1,430,360,630	\$0	\$1,430,360,630	\$0
71	C-STEAMCWIP	\$8,652,204	\$0	\$8,652,204	\$0
72	C-TCR	\$28,815,878	\$0	\$9,476,513	\$19,339,365
73	C-TCWIP	\$25,293,161	\$0	\$25,293,161	\$0
74	C-TPIS	\$850,297,391	\$0	\$850,297,391	\$0
75	C-UMWI	\$1,201,867	\$0	\$1,201,867	\$0
76	C-WIND	\$824,037,772	\$0	\$824,037,772	\$0
77	C-WINDCWIP	\$942,904	\$0	\$942,904	\$0
78	C-WPPI	(\$517,730)	\$0	(\$517,730)	\$0

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		(1)	(2)	(3)	(4)
1	C-ADJNETINC	1.000000	0.126206	-1.167224	2.041018
2	C-ADVANCES	1.000000	0.413536	0.586464	0.000000
3	C-CUSTOMER	1.000000	1.000000	0.000000	0.000000
4	C-DADXCONTRA	1.000000	0.335814	0.664186	0.000000
5	C-DCWIP	1.000000	0.000017	0.999983	0.000000
6	C-DCWIPXCONTRA	1.000000	0.000017	0.999983	0.000000
7	C-DEMAND	1.000000	0.000000	1.000000	0.000000
8	C-DODBD	1.000000	0.000000	1.000000	0.000000
9	C-DODBDSA	1.000000	0.000000	1.000000	0.000000
10	C-DODPSA	1.000000	0.000000	1.000000	0.000000
11	C-DODSUB	1.000000	0.000000	1.000000	0.000000
12	C-DOPROD	1.000000	0.000000	1.000000	0.000000
13	C-DPAD	1.000000	0.306863	0.693137	0.000000
14	C-DPIS	1.000000	0.335982	0.664018	0.000000
15	C-DPISXCONTRA	1.000000	0.335981	0.664019	0.000000
16	C-DPISXMETERS	1.000000	0.253222	0.746778	0.000000
17	C-DPOHL	1.000000	0.375500	0.624500	0.000000
18	C-DPPIS	1.000000	0.307101	0.692899	0.000000
19	C-DPUGL	1.000000	0.242000	0.758000	0.000000
20	C-DSLEASED	1.000000	1.000000	0.000000	0.000000
21	C-DSLIGHTING	1.000000	1.000000	0.000000	0.000000
22	C-DSMETERS	1.000000	1.000000	0.000000	0.000000
23	C-DSOHL	1.000000	0.494400	0.505600	0.000000
24	C-DSOHS	1.000000	0.537500	0.462500	0.000000
25	C-DSOHT	1.000000	0.263400	0.736600	0.000000
26	C-DSUGL	1.000000	0.104300	0.895700	0.000000
27	C-DSUGS	1.000000	0.275700	0.724300	0.000000
28	C-DSUGT	1.000000	0.493800	0.506200	0.000000
29	C-DXCONTRA	1.000000	0.335981	0.664019	0.000000
30	C-ENERGY	1.000000	0.000000	0.000000	1.000000
31	C-EPIS	1.000000	0.066049	0.911827	0.022124
32	C-FEDTAX	1.000000	0.125463	-1.141560	2.016097
33	C-FIXPROD	1.000000	0.000000	0.163690	0.836310
34	C-HYDRO	1.000000	0.000000	0.865612	0.134388
35	C-HYDROCWIP	1.000000	0.000000	1.000000	0.000000
36	C-MSPROD	1.000000	0.000000	1.000000	0.000000
37	C-MSTRAN	1.000000	0.000000	1.000000	0.000000
38	C-OMCACCOUNT	1.000000	1.000000	0.000000	0.000000
39	C-OMCSERVICE	1.000000	1.000000	0.000000	0.000000
40	C-OMDMETERS	1.000000	1.000000	0.000000	0.000000
41	C-OMEXPCWC	1.000000	0.053234	0.465066	0.481699
42	C-OMHYDRO	1.000000	0.000000	0.438868	0.561132
43	C-OMLABOR	1.000000	0.156665	0.624468	0.218866
44	C-OMLAG	1.000000	0.156501	0.624988	0.218510
45	C-OMLD	1.000000	0.332280	0.667720	0.000000
46	C-OMLHYDRO	1.000000	0.000000	0.454308	0.545692
47	C-OMLSTEAM	1.000000	0.000000	0.627707	0.372293
48	C-OMLWIND	1.000000	0.000000	1.000000	0.000000

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49	C-OMLXAG	1.000000	0.156765	0.624153	0.219082
50	C-OMLXFPP	1.000000	0.163434	0.651446	0.185120
51	C-OMSALES	1.000000	1.000000	0.000000	0.000000
52	C-OMSTEAM	1.000000	0.000000	0.532645	0.467355
53	C-OMTRAN	1.000000	0.000000	1.000000	0.000000
54	C-OMWIND	1.000000	0.000000	1.000000	0.000000
55	C-POWER	1.000000	0.000000	1.000000	0.000000
56	C-PPOWER	1.000000	0.000000	0.242059	0.757941
57	C-PROPTAX	1.000000	0.103428	0.873328	0.023243
58	C-RATEBASE	1.000000	0.050527	0.914634	0.034839
59	C-RDUALFUEL	1.000000	0.075769	0.000000	0.924231
60	C-REGEXPMISO	1.000000	0.000000	1.000000	0.000000
61	C-RISSALES	1.000000	0.000000	0.071754	0.928246
62	C-RPROD	1.000000	0.000000	0.344207	0.655793
63	C-RRESALE	1.000000	0.000000	0.369388	0.630612
64	C-RSALES	1.000000	0.064396	0.330892	0.604712
65	C-SBPC	1.000000	0.000000	0.000000	1.000000
66	C-SRRR	1.000000	0.000000	0.000000	1.000000
67	C-STATEINCTAX	1.000000	0.134025	-1.437473	2.303448
68	C-STATETAX	1.000000	0.133886	-1.432669	2.298783
69	C-STEAM	1.000000	0.000000	1.000000	0.000000
70	C-STEAMCWIP	1.000000	0.000000	1.000000	0.000000
71	C-TCR	1.000000	0.000000	0.328864	0.671136
72	C-TCWIP	1.000000	0.000000	1.000000	0.000000
73	C-TPIS	1.000000	0.000000	1.000000	0.000000
74	C-UMWI	1.000000	0.000000	1.000000	0.000000
75	C-WIND	1.000000	0.000000	1.000000	0.000000
76	C-WINDCWIP	1.000000	0.000000	1.000000	0.000000
77	C-WPPI	1.000000	0.000000	1.000000	0.000000

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Line No.	Rate Base	Customer Class Allocator
		(1)
1	Plant in Service	
2	Steam	
3	PIS - Steam	CC-PROD
4	PIS - Steam Contra	CC-STEAMPIS-C
5	Hydro	
6	PIS - Hydro	CC-PROD
7	PIS - Hydro Contra	CC-HYDROPIS-C
8	Wind	
9	PIS - Wind	CC-PROD
10	PIS - Wind Contra	CC-WINDPIS-C
11	Solar	
12	PIS - Solar	CC-PROD
13	Transmission	
14	PIS - Transmission Production	CC-PROD
15	PIS - Transmission	CC-TRAN
16	PIS - Transmission Contra	CC-TPIS-C
17	Distribution-Primary	
18	PIS - Primary Overhead Lines	CC-DPOHL
19	PIS - Primary Underground Lines	CC-DPUGL
20	Distribution-Secondary	
21	PIS - Secondary Overhead Lines	CC-DSOHL
22	PIS - Secondary Underground Lines	CC-DSUGL
23	PIS - Overhead Transformer	CC-DSOHT
24	PIS - Underground Transformer	CC-DSUGT
25	PIS - Overhead Services	CC-DSOHS
26	PIS - Underground Services	CC-DSUGS
27	PIS - Leased Property	CC-DSLEASED
28	PIS - Street Lighting	CC-DSLIGHTING
29	Distribution-Other	
30	PIS - Meters	CC-DSMETERS
31	PIS - Distribution Production	CC-PROD
32	PIS - Distribution Bulk Delivery	CC-DODBD
33	PIS - Distribution Substations	CC-DODSUB
34	PIS - Distribution Bulk Delivery Specific Assignment	CC-DODBDSA
35	PIS - Distribution Primary Specific Assignment	CC-DODPSA
36	Distribution-Contra	
37	PIS - Distribution Contra	CC-DPPIS
38	General Plant	
39	PIS - General Plant	CC-OMLXAG
40	PIS - General Plant Contra	CC-OMLXAG

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Line No.	Rate Base	Customer Class Allocator
41	Intangible Plant	
42	PIS - Intangible Plant	CC-OMLXAG
43	Construction Work in Progress	
44	Steam	
45	CWIP - Steam	CC-PROD
46	CWIP - Steam Contra	CC-STEAMCWIP-C
47	Hydro	
48	CWIP - Hydro	CC-PROD
49	Wind	
50	CWIP - Wind	CC-PROD
51	Transmission	
52	CWIP - Transmission	CC-TRAN
53	CWIP - Transmission Contra	CC-TCWIP-C
54	Distribution-Secondary	
55	CWIP - Secondary Overhead Lines	CC-DSOHL
56	CWIP - Secondary Underground Lines	CC-DSUGL
57	CWIP - Overhead Transformer	CC-DSOHT
58	CWIP - Street Lighting	CC-DSLIGHTING
59	Distribution-Other	
60	CWIP - Meters	CC-DSMETERS
61	CWIP - Distribution Bulk Delivery	CC-DODBD
62	CWIP - Distribution Substations	CC-DODSUB
63	General Plant	
64	CWIP - General Plant	CC-OMLXAG
65	CWIP - General Plant Contra	CC-OMLXAG
66	Intangible Plant	
67	CWIP - Intangible Plant	CC-OMLXAG
68	Accumulated Depreciation	
69	Steam	
70	AD - Steam	CC-PROD
71	AD - Steam Contra	CC-STEAMAD-C
72	Hydro	
73	AD - Hydro	CC-PROD
74	AD - Hydro Contra	CC-HYDROAD-C
75	Wind	
76	AD - Wind	CC-PROD
77	AD - Wind Contra	CC-WINDAD-C
78	Solar	
79	AD - Solar	CC-PROD
80	Transmission	
81	AD - Transmission	CC-TPISXCONTRA



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Line No.	Rate Base	Customer Class Allocator
82	AD - Transmission Contra	CC-TAD-C
83	Distribution-Primary	
84	AD - Primary Overhead Lines	CC-DPOHL
85	AD - Primary Underground Lines	CC-DPUGL
86	Distribution-Secondary	
87	AD - Secondary Overhead Lines	CC-DSOHL
88	AD - Secondary Underground Lines	CC-DSUGL
89	AD - Overhead Transformer	CC-DSOHT
90	AD - Underground Transformer	CC-DSUGT
91	AD - Overhead Services	CC-DSOHS
92	AD - Underground Services	CC-DSUGS
93	AD - Leased Property	CC-DSLEASED
94	AD - Street Lighting	CC-DSLIGHTING
95	Distribution-Other	
96	AD - Meters	CC-DSMETERS
97	AD - Distribution-Production	CC-PROD
98	AD - Distribution Bulk Delivery	CC-DODBD
99	AD - Distribution Substations	CC-DODSUB
100	AD - Distribution Bulk Delivery Specific Assignment	CC-DODBDSA
101	AD - Distribution Primary Specific Assignment	CC-DODPSA
102	Distribution-Contra	
103	AD - Distribution Contra	CC-DPAD
104	General Plant	
105	AD - General Plant	CC-OMLXAG
106	AD - General Plant Contra	CC-OMLXAG
107	Accumulated Amortization	
108	Intangible Plant	
109	AA - Intangible Plant	CC-OMLXAG
110	Fuel Inventory	
111	Fuel Inventory	
112	Fuel Inventory	CC-PROD
113	Materials and Supplies	
114	Production	
115	M&S - Production	CC-PROD
116	Transmission	
117	M&S - Transmission	CC-TPIS
118	Distribution	
119	M&S - Distribution	CC-DPIS
120	Prepayments	
121	Other Prepayments	
122	Other Prepayments	CC-EPIS

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Line No.	Rate Base	Customer Class Allocator
123	Prepaid Pension Asset	
124	Prepaid Pension Asset	CC-OMLXAG
125	Prepaid Silver Bay Power	
126	Prepaid Silver Bay Power	CC-PROD
127	OPEB	
128	OPEB	CC-OMLXAG
129	Cash Working Capital	
130	O&M Expenses	
131	CWC - Fuel	CC-PROD
132	CWC - Purchased Power	CC-PPOWER
133	CWC - Payroll	CC-OMLXFPP
134	CWC - Other O&M	CC-OMEXPCWC
135	Taxes	
136	CWC - Property Taxes	CC-PROPTAX
137	CWC - Payroll Taxes	CC-OMLABOR
138	CWC - Air Quality Emission Tax	CC-PROD
139	CWC - Minnesota Wind Production Tax	CC-PROD
140	CWC - Sales Tax Collections	CC-OMLXAG
141	CWC - Income Taxes	CC-RATEBASE
142	CWC - Income Tax Increase	CC-RATEBASEMN
143	Asset Retirement Obligation	
144	Asset Retirement Obligation	
145	Asset Retirement Obligation	CC-PROD
146	Electric Vehicle Program	
147	Electric Vehicle Program	
148	Electric Vehicle Program	CC-DPIS
149	Workers Compensation Deposit	
150	Workers Compensation Deposit	
151	Workers Compensation Deposit	CC-OMLXAG
152	Unamortized WPPI Transmission Amortization	
153	Unamortized WPPI Transmission Amortization	
154	Unamortized WPPI Transmission Amortization	CC-TPIS
155	Unamortized UMWI Transaction Cost	
156	Unamortized UMWI Transaction Cost	
157	Unamortized UMWI Transaction Cost	CC-TPIS
158	Unamortized Boswell 1 and 2	
159	Unamortized Boswell 1 and 2	
160	Unamortized Boswell 1 and 2	CC-PROD
161	Customer Advances	
162	Distribution-Primary	
163	CA - Primary Overhead Lines	CC-DPOHL

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Line No.	Rate Base	Customer Class Allocator
164	Distribution-Secondary	
165	CA - Secondary Overhead Lines	CC-DSOHL
166	Customer Deposits	
167	Customer Deposits	
168	Customer Deposits	CC-ADVANCES
169	Other Deferred Credits - Hibbard	
170	Other Deferred Credits - Hibbard	
171	Other Deferred Credits - Hibbard	CC-STEAM
172	Wind Performance Deposit	
173	Wind Performance Deposit	
174	Wind Performance Deposit	CC-WIND
175	Accumulated Deferred Income Taxes	
176	Steam	
177	ADIT-Cr - Steam	CC-STEAM
178	Hydro	
179	ADIT-Cr - Hydro	CC-HYDRO
180	Wind	
181	ADIT-Cr - Wind	CC-WIND
182	Solar	
183	ADIT-Cr - Solar	CC-SOLAR
184	Transmission	
185	ADIT-Cr - Transmission	CC-TPIS
186	Distribution	
187	ADIT-Cr - Distribution	CC-DPIS
188	General Plant	
189	ADIT-Cr - General Plant	CC-OMLXAG
190	Steam	
191	ADIT-Dr - Steam	CC-STEAM
192	Hydro	
193	ADIT-Dr - Hydro	CC-HYDRO
194	Wind	
195	ADIT-Dr - Wind	CC-WIND
196	Solar	
197	ADIT-Dr - Solar	CC-SOLAR
198	Transmission	
199	ADIT-Dr - Transmission	CC-TPIS
200	Distribution	
201	ADIT-Dr - Distribution	CC-DPIS
202	General Plant	
203	ADIT-Dr - General Plant	CC-OMLXAG

Line No.	Operating Income	Customer Class Allocator
		(1)
1	Operating Revenue	
2	Revenue from Sales by Rate Class and Dual Fuel	
3	Sales by Rate Class	CC-RSALES
4	Dual Fuel	CC-PRODMN
5	Other Revenue from Sales	
6	Intersystem Sales	CC-PROD
7	LP Demand Response	CC-PRODMN
8	Sales for Resale	CC-PROD
9	Production	
10	OOR - Production	CC-PROD
11	Transmission	
12	OOR - Transmission	CC-TPIS
13	Distribution-Primary	
14	OOR - Primary Overhead Lines	CC-DPOHL
15	OOR - Primary Underground Lines	CC-DPUGL
16	Distribution-Secondary	
17	OOR - Secondary Overhead Lines	CC-DSOHL
18	OOR - Secondary Underground Lines	CC-DSUGL
19	OOR - Overhead Transformer	CC-DSOHT
20	OOR - Underground Transformer	CC-DSUGT
21	OOR - Overhead Services	CC-DSOHS
22	OOR - Underground Services	CC-DSUGS
23	OOR - Leased Property	CC-DSLEASED
24	OOR - Street Lighting	CC-DSLIGHTING
25	Distribution-Other	
26	OOR - Meters	CC-DSMETERS
27	OOR - Distribution Production	CC-PROD
28	OOR - Distribution Bulk Delivery	CC-DODBD
29	OOR - Distribution Substations	CC-DODSUB
30	OOR - Distribution Bulk Delivery Specific Assignment	CC-DODBDSA
31	OOR - Distribution Primary Specific Assignment	CC-DODPSA
32	General Plant	
33	OOR - General Plant	CC-OMLXAG
34	Gains from Disposition of Allowances and Utility Plant	
35	OOR - Gains from Disposition of Allowances and Utility Plant	CC-PRODMN
36	Conservation Improvement Program	
37	OOR - Conservation Improvement Program	CC-CIP
38	Renewable Resources Rider	
39	OOR - Renewable Resources Rider	CC-RRR
40	Solar Renewable Resources Rider	

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41	OOB - Solar Renewable Resources Rider	CC-SRRR
42	Transmission Cost Recovery Rider	
43	OOB - Transmission Cost Recovery Rider	CC-TCR
44	BEC4 Rider	
45	OOB - BEC4 Rider	CC-BEC4
46	Electric Vehicle Rider	
47	OOB - Electric Vehicle Rider	CC-DPIS
48	Operation and Maintenance Expenses	
49	Steam	
50	O&M - Steam	CC-PROD
51	Hydro	
52	O&M - Hydro	CC-PROD
53	Wind	
54	O&M - Wind	CC-PROD
55	Solar	
56	O&M - Solar	CC-PROD
57	Transmission	
58	O&M - Transmission	CC-TPIS
59	Distribution	
60	O&M - Meters	CC-DSMETERS
61	O&M - Distribution-Other	CC-DPISXMETERS
62	Other Power Supply	
63	O&M - Other Power Supply	CC-PROD
64	Purchased Power	
65	O&M - Purchased Power	CC-PROD
66	Fuel	
67	O&M - Fuel	CC-PROD
68	Customer Accounting	
69	O&M - Customer Accounting	CC-OMACCOUNT
70	Customer Credit Cards	
71	O&M - Customer Credit Cards	CC-OMCC
72	Customer Service and Information	
73	O&M - Customer Service and Information	CC-OMCSERVICE
74	Conservation Improvement Program	
75	O&M - Conservation Improvement Program	CC-CIP
76	Sales	
77	O&M - Sales	CC-OMSALES
78	Administrative and General	
79	O&M - Property Insurance	CC-EPIS
80	O&M - Regulatory Expenses - MISO	CC-TPIS
81	O&M - Regulatory Expenses - MISC	CC-EPIS

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Line No.	Operating Income	Customer Class Allocator
82	O&M - Advertising	CC-OMLXAG
83	O&M - Franchise Requirements	CC-RATEBASEMN
84	O&M - Other Administrative and General	CC-OMLXAG
85	Charitable Contributions	
86	O&M - Charitable Contributions	CC-OMLXAG
87	Interest on Customer Deposits	
88	O&M - Interest on Customer Deposits	CC-RATEBASEMN
89	Depreciation Expense	
90	Steam	
91	DE - Steam	CC-PROD
92	DE - Steam Contra	CC-STEAMDE-C
93	Hydro	
94	DE - Hydro	CC-PROD
95	DE - Hydro Contra	CC-HYDRODE-C
96	Wind	
97	DE - Wind	CC-PROD
98	DE - Wind Contra	CC-WINDDE-C
99	Solar	
100	DE - Solar	CC-PROD
101	Transmission	
102	DE - Transmission	CC-TPISXCONTRA
103	DE - Transmission Contra	CC-TDE-C
104	Distribution	
105	DE - Distribution	CC-DADXCONTRA
106	DE - Distribution Contra	CC-DPAD
107	General Plant	
108	DE - General Plant	CC-OMLXAG
109	DE - General Plant Contra	CC-OMLXAG
110	Amortization Expense	
111	Amortization Expense	
112	AE - Intangible Plant	CC-OMLXAG
113	AE - UMWI	CC-PROD
114	AE - Accretion	CC-PROD
115	AE - Boswell 1 and 2	CC-PROD
116	Taxes Other than Income Taxes	
117	Steam	
118	PrT - Steam	CC-STEAM
119	Hydro	
120	PrT - Hydro	CC-HYDRO
121	Wind	
122	PrT - Wind	CC-WIND

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Line No.	Operating Income	Customer Class Allocator
123	Transmission	
124	PrT - Transmission	CC-TPIS
125	Distribution	
126	PrT - Distribution	CC-DPIS
127	General Plant	
128	PrT - General Plant	CC-OMLXAG
129	Steam	
130	PaT - Steam	CC-OMLSTEAM
131	Hydro	
132	PaT - Hydro	CC-OMLHYDRO
133	Wind	
134	PaT - Wind	CC-OMLWIND
135	Transmission	
136	PaT - Transmission	CC-TPIS
137	Distribution	
138	PaT - Distribution	CC-OMLD
139	Other Power Supply	
140	PaT - Other Power Supply	CC-PROD
141	Fuel	
142	PaT - Fuel	CC-PROD
143	Customer Accounting	
144	PaT - Customer Accounting	CC-OMCACCOUNT
145	Customer Service and Information	
146	PaT - Customer Service and Information	CC-OMCSERVICE
147	Sales	
148	PaT - Sales	CC-OMSALES
149	Administrative and General	
150	PaT - Administrative and General	CC-OMLAG
151	Air Quality Emission Tax	
152	Air Quality Emission Tax	CC-PROD
153	Minnesota Wind Production Tax	
154	Minnesota Wind Production Tax	CC-PROD
155	Minnesota Solar Production Tax	
156	Minnesota Solar Production Tax	CC-PROD
157	State Income Taxes	
158	State Income Taxes	
159	State Tax	CC-STATETAX
160	State Tax Credits	CC-EPIS
161	State Minimum Tax	CC-EPIS
162	Federal Income Taxes	
163	Federal Income Taxes	

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164	Federal Tax	CC-FEDTAX
165	Federal Tax Credits	CC-EPIS
166	Deferred Income Taxes Debit	
167	Steam	
168	DITD - Steam	CC-STEAM
169	Hydro	
170	DITD - Hydro	CC-HYDRO
171	Wind	
172	DITD - Wind	CC-WIND
173	Solar	
174	DITD - Solar	CC-SOLAR
175	Transmission	
176	DITD - Transmission	CC-TPIS
177	Distribution	
178	DITD - Distribution	CC-DPIS
179	General Plant	
180	DITD - General Plant	CC-OMLXAG
181	Deferred Income Taxes Credit	
182	Steam	
183	DITC - Steam	CC-STEAM
184	Hydro	
185	DITC - Hydro	CC-HYDRO
186	Wind	
187	DITC - Wind	CC-WIND
188	Solar	
189	DITC - Solar	CC-SOLAR
190	Transmission	
191	DITC - Transmission	CC-TPIS
192	Distribution	
193	DITC - Distribution	CC-DPIS
194	General Plant	
195	DITC - General Plant	CC-OMLXAG
196	Investment Tax Credit	
197	Steam	
198	ITC - Steam	CC-STEAM
199	Hydro	
200	ITC - Hydro	CC-HYDRO
201	Transmission	
202	ITC - Transmission	CC-TPIS
203	Distribution	
204	ITC - Distribution	CC-DPIS



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Line No.	Operating Income	Customer Class Allocator
205	Allowance for Funds Used During Construction	
206	Steam	
207	AFUDC - Steam	CC-STEAMCWIP
208	Hydro	
209	AFUDC - Hydro	CC-HYDROCWIP
210	Wind	
211	AFUDC - Wind	CC-WINDCWIP
212	Transmission	
213	AFUDC - Transmission	CC-TCWIP
214	Distribution	
215	AFUDC - Distribution	CC-DCWIP
216	General Plant	
217	AFUDC - General Plant	CC-OMLXAG
218	Intangible Plant	
219	AFUDC - Intangible Plant	CC-OMLXAG

Line No.	Operating Income Support	Customer Class Allocator
		(1)
1	Additions and Deductions to Income	
2	Additions and Deductions to Income	
3	A&D - Accrued Post Employment Benefits - FAS 112 Operating	CC-OMLXAG
4	A&D - Accrued Vacation	CC-OMLXAG
5	A&D - Asset Retirement Obligation Accretion	CC-EPIS
6	A&D - Bond Issue Costs (NCL)	CC-RATEBASEMN
7	A&D - Boswell Transmission Agreement	CC-TRAN
8	A&D - Capitalized Overheads	CC-OMLXAG
9	A&D - Conservation Improvement Project	CC-CIP
10	A&D - Contribution in Aid of Construction	CC-DSOHL
11	A&D - Cost to Retire	CC-EPIS
12	A&D - Deferred Non-Qualified Plans - Operating	CC-OMLXAG
13	A&D - Deferred Non-Qualified Plans (NCA)	CC-OMLXAG
14	A&D - Director Fees - Deferred	CC-OMLXAG
15	A&D - Dues	CC-OMLXAG
16	A&D - EIP Death Benefit	CC-OMLXAG
17	A&D - ESPP Disqualifying Disposition	CC-OMLXAG
18	A&D - FAS 158 - Monthly	CC-OMLXAG
19	A&D - FAS 158 - OCI Adjustment	CC-OMLXAG
20	A&D - Fuel Clause Adjustment	CC-PROD
21	A&D - Interest on Long Term Debt (Interest Synchronization)	CC-RATEBASE
22	A&D - Meals and Entertainment	CC-OMLXAG
23	A&D - Medicare Subsidy	CC-OMLXAG
24	A&D - MISO Reserve	CC-TRAN
25	A&D - ND ITC Regulatory Liability	CC-WIND
26	A&D - Nondeductible Parking	CC-RATEBASE
27	A&D - OPEB - FAS 106 Operating	CC-OMLXAG
28	A&D - Penalties	CC-RATEBASE
29	A&D - Pension Expense - Operating (NCA)	CC-OMLXAG
30	A&D - Performance Shares - FAW 123R	CC-OMLXAG
31	A&D - Political Activities	CC-OMLXAG
32	A&D - Prepaid Bison Easements	CC-WIND
33	A&D - Prepaid Insurance	CC-EPIS
34	A&D - Property Taxes	CC-PROPTAX
35	A&D - Restricted Stock	CC-OMLXAG
36	A&D - Retail Rate Case Expense	CC-RATEBASEMN
37	A&D - Retirements	CC-OMLXAG
38	A&D - RSOP	CC-OMLXAG
39	A&D - Section 162(m) Limitation	CC-OMLXAG
40	A&D - Tax/Book Depreciation Difference	CC-EPIS

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Line No.	Operating Income Support	Customer Class Allocator
41	A&D - Tax Capitalized Interest	CC-EPIS
42	A&D - Bad Debt Expense	CC-RATEBASE
43	A&D - Employee Expenses - Nondeductible	CC-OMLXAG
44	A&D - Officer Comp	CC-OMLXAG
45	A&D - Performance Shares	CC-OMLXAG
46	State Taxes	
47	State Taxable Income	
48	State Adjusted Net Income Before Taxes	CC-ADJNETINC
49	State NOL Utilization	CC-EPIS
50	State Depreciation Modification	CC-EPIS
51	Federal Taxes	
52	Federal Taxable Income	
53	Federal Adjusted Net Income Before Taxes	CC-ADJNETINC
54	State Tax Deduction	CC-STATEINCTAX
55	Federal NOL Utilization	CC-EPIS
56	Operation and Maintenance Expense - Labor Only	
57	Production	
58	L - Steam	CC-PROD
59	L - Hydro	CC-PROD
60	L - Wind	CC-PROD
61	Transmission	
62	L - Transmission	CC-TPIS
63	Distribution	
64	L - Meters	CC-DSMETERS
65	L - Distribution-Other	CC-DPISXMETERS
66	Other Power Supply	
67	L - Other Power Supply	CC-PROD
68	Fuel	
69	L - Fuel	CC-PROD
70	Customer Accounting	
71	L - Customer Accounting	CC-OMCACCOUNT
72	Customer Service and Information	
73	L - Customer Service and Information	CC-OMCSERVICE
74	Sales	
75	L - Sales	CC-OMSALES
76	Administrative and General	
77	L - Property Insurance	CC-EPIS
78	L - Advertising	CC-OMLXAG
79	L - Other Administrative and General	CC-OMLXAG

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Line No.	Customer Class Allocator	Customer						
		Total	FERC	Residential	General Service	Large Light & Power	Large Power	Lighting
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	CC-ADJNETINC	\$10,311,999	\$1,470,821	(\$18,100,121)	(\$2,854,684)	\$5,552,699	\$23,234,673	\$1,008,611
2	CC-ADVANCES	(\$728,725)	\$0	(\$590,374)	(\$106,074)	(\$1,617)	\$0	(\$30,660)
3	CC-CIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	CC-DADXCONTRA	(\$112,533,848)	(\$419,488)	(\$83,689,646)	(\$18,031,547)	(\$678,417)	(\$963,334)	(\$8,751,415)
5	CC-DCWIP	\$13	\$0	\$9	\$2	\$0	\$0	\$3
6	CC-DCWIPXCONTRA	\$13	\$0	\$9	\$2	\$0	\$0	\$3
7	CC-DODBD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	CC-DODBDSA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	CC-DODPSA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	CC-DODSUB	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	CC-DPAD	(\$34,755,229)	\$0	(\$28,128,110)	(\$5,218,902)	(\$108,912)	\$0	(\$1,299,305)
12	CC-DPIS	\$235,515,615	\$879,035	\$175,116,840	\$37,738,642	\$1,420,716	\$2,018,660	\$18,341,722
13	CC-DPISXCONTRA	\$235,519,151	\$879,035	\$175,119,702	\$37,739,173	\$1,420,727	\$2,018,660	\$18,341,854
14	CC-DPISXMETERS	\$157,831,417	\$0	\$116,231,666	\$22,942,710	\$459,479	\$0	\$18,197,562
15	CC-DPOHL	\$141,048	\$0	\$114,153	\$21,180	\$442	\$0	\$5,273
16	CC-DPPIS	\$72,530,152	\$0	\$58,700,119	\$10,891,247	\$227,287	\$0	\$2,711,499
17	CC-DPUGL	\$141,048	\$0	\$114,153	\$21,180	\$442	\$0	\$5,273
18	CC-DSLEASED	\$3,222,813	\$0	\$0	\$0	\$0	\$0	\$3,222,813
19	CC-DSLIGHTING	\$1	\$0	\$0	\$0	\$0	\$0	\$1
20	CC-DSMETERS	\$72,932,876	\$825,271	\$55,283,638	\$13,890,983	\$902,446	\$1,895,195	\$135,343
21	CC-DSOHL	\$90,441	\$0	\$73,391	\$12,493	\$67	\$0	\$4,490
22	CC-DSOHS	\$90,441	\$0	\$73,391	\$12,493	\$67	\$0	\$4,490
23	CC-DSOHT	\$90,441	\$0	\$73,391	\$12,493	\$67	\$0	\$4,490
24	CC-DSUGL	\$53,104	\$0	\$40,762	\$11,184	\$375	\$0	\$783
25	CC-DSUGS	\$53,104	\$0	\$40,762	\$11,184	\$375	\$0	\$783
26	CC-DSUGT	\$53,104	\$0	\$40,762	\$11,184	\$375	\$0	\$783
27	CC-DXCONTRA	\$235,519,151	\$879,035	\$175,119,702	\$37,739,173	\$1,420,727	\$2,018,660	\$18,341,854
28	CC-EPIS	\$282,332,773	\$1,158,389	\$210,677,658	\$45,054,891	\$2,521,872	\$2,470,734	\$20,449,230
29	CC-FEDTAX	\$9,362,262	\$1,326,930	(\$16,280,911)	(\$2,565,216)	\$5,009,078	\$20,958,207	\$914,174
30	CC-HYDRO	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	CC-HYDROAD-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	CC-HYDROCWIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	CC-HYDRODE-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CC-HYDROPIIS-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	CC-OMACCOUNT	\$6,788,355	\$55,802	\$5,589,396	\$949,487	\$74,159	\$71,183	\$48,328
36	CC-OMCC	\$347,259	\$0	\$335,046	\$11,330	\$54	\$0	\$829
37	CC-OMCSERVICE	\$81,987	\$850	\$52,719	\$15,744	\$11,522	\$1,130	\$22
38	CC-OMEXPCWC	(\$13,205,365)	(\$63,400)	(\$10,122,268)	(\$1,967,246)	(\$238,251)	(\$95,644)	(\$718,554)
39	CC-OMLABOR	(\$12,477,909)	(\$74,444)	(\$9,477,744)	(\$1,949,977)	(\$293,401)	(\$120,483)	(\$561,860)
40	CC-OMLAG	(\$4,702,557)	(\$28,049)	(\$3,571,835)	(\$734,901)	(\$110,522)	(\$45,403)	(\$211,847)

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Line No.	Customer Class Allocator	Customer						
		Total	FERC	Residential	General Service	Large Light & Power	Large Power	Lighting
41	CC-OMLD	(\$4,180,278)	(\$15,071)	(\$3,107,217)	(\$667,721)	(\$24,772)	(\$34,609)	(\$330,888)
42	CC-OMLHYDRO	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	CC-OMLSTEAM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	CC-OMLWIND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	CC-OMLXAG	(\$7,775,352)	(\$46,395)	(\$5,905,909)	(\$1,215,076)	(\$182,879)	(\$75,080)	(\$350,013)
46	CC-OMLXFPP	(\$12,477,909)	(\$74,444)	(\$9,477,744)	(\$1,949,977)	(\$293,401)	(\$120,483)	(\$561,860)
47	CC-OMSALES	\$100,000	\$0	\$100,000	\$0	\$0	\$0	\$0
48	CC-PPOWER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	CC-PROD	\$200,000	\$26,811	\$26,489	\$16,369	\$28,065	\$101,961	\$305
50	CC-PRODMN	\$173,189	\$0	\$26,489	\$16,369	\$28,065	\$101,961	\$305
51	CC-PROPTAX	(\$3,736,035)	(\$14,095)	(\$2,778,995)	(\$598,389)	(\$23,715)	(\$32,096)	(\$288,745)
52	CC-RATEBASE	\$117,301,844	\$494,011	\$87,535,040	\$18,713,076	\$1,123,825	\$1,038,270	\$8,397,621
53	CC-RATEBASEMN	\$116,807,833	\$0	\$87,535,040	\$18,713,076	\$1,123,825	\$1,038,270	\$8,397,621
54	CC-RSALES	\$48,196,566	\$1,662,860	\$11,067,982	\$3,059,652	\$6,080,400	\$23,108,040	\$3,217,632
55	CC-SRRR	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	CC-STATEINCTAX	(\$949,737)	(\$143,891)	\$1,819,210	\$289,468	(\$543,621)	(\$2,276,466)	(\$94,437)
57	CC-STATETAX	\$9,700,983	\$1,468,314	(\$18,556,064)	(\$2,952,190)	\$5,547,241	\$23,229,326	\$964,355
58	CC-STEAM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	CC-STEAMAD-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	CC-STEAMCWIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	CC-STEAMCWIP-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	CC-STEAMDE-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	CC-STEAMPIS-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	CC-TAD-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	CC-TCR	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	CC-TCWIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	CC-TDE-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	CC-TPIS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	CC-TPIS-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	CC-TPISXCONTRA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	CC-TRAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	CC-WIND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	CC-WINDAD-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	CC-WINDCWIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	CC-WINDDE-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	CC-WINDPIS-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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		Total	FERC	Residential	General Service	Large Light & Power	Large Power	Lighting
		(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	CC-ADJNETINC	(\$95,371,358)	\$15,505,883	(\$63,795,224)	(\$22,136,926)	(\$35,303,456)	\$10,995,192	(\$636,825)
2	CC-ADVANCES	(\$1,033,455)	\$0	(\$512,468)	(\$261,773)	(\$255,246)	\$0	(\$3,967)
3	CC-CIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	CC-DADXCONTRA	(\$222,573,876)	(\$16,056,269)	(\$94,083,244)	(\$52,452,196)	(\$57,444,054)	(\$1,787,069)	(\$751,046)
5	CC-DCWIP	\$745,531	\$1	\$300,727	\$197,804	\$243,951	\$0	\$3,048
6	CC-DCWIPXCONTRA	\$745,531	\$1	\$300,727	\$197,804	\$243,951	\$0	\$3,048
7	CC-DODBD	\$695,465	\$196,695	\$187,381	\$123,590	\$167,384	\$18,516	\$1,899
8	CC-DODBDSA	\$1	\$1	\$0	\$0	\$0	\$0	\$0
9	CC-DODPSA	\$1	\$1	\$0	\$0	\$0	\$0	\$0
10	CC-DODSUB	\$463,013	\$0	\$186,764	\$122,847	\$151,509	\$0	\$1,893
11	CC-DPAD	(\$78,504,587)	\$0	(\$31,666,134)	(\$20,828,888)	(\$25,688,615)	\$0	(\$320,950)
12	CC-DPIS	\$465,462,086	\$33,685,964	\$196,741,141	\$109,655,014	\$120,060,676	\$3,749,260	\$1,570,030
13	CC-DPISXCONTRA	\$465,470,065	\$33,685,964	\$196,744,360	\$109,657,131	\$120,063,287	\$3,749,260	\$1,570,062
14	CC-DPISXMETERS	\$465,462,085	\$33,685,964	\$196,741,141	\$109,655,014	\$120,060,676	\$3,749,260	\$1,570,030
15	CC-DPOHL	\$453,979	\$0	\$183,120	\$120,450	\$148,553	\$0	\$1,856
16	CC-DPPIS	\$163,646,823	\$0	\$66,009,675	\$43,418,880	\$53,549,231	\$0	\$669,036
17	CC-DPUGL	\$453,979	\$0	\$183,120	\$120,450	\$148,553	\$0	\$1,856
18	CC-DSLEASED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CC-DSLIGHTING	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	CC-DSMETERS	\$100,000	\$12,356	\$14,716	\$8,557	\$14,793	\$49,406	\$172
21	CC-DSOHL	\$479,310	\$0	\$354,119	\$106,278	\$17,387	\$0	\$1,526
22	CC-DSOHS	\$477,784	\$0	\$354,119	\$106,278	\$17,387	\$0	\$0
23	CC-DSOHT	\$339,817	\$0	\$236,813	\$85,492	\$15,967	\$0	\$1,545
24	CC-DSUGL	\$380,585	\$0	\$196,696	\$86,323	\$97,300	\$0	\$266
25	CC-DSUGS	\$380,319	\$0	\$196,696	\$86,323	\$97,300	\$0	\$0
26	CC-DSUGT	\$290,601	\$0	\$131,539	\$69,439	\$89,354	\$0	\$269
27	CC-DXCONTRA	\$465,470,065	\$33,685,964	\$196,744,360	\$109,657,131	\$120,063,287	\$3,749,260	\$1,570,062
28	CC-EPIS	\$3,897,722,296	\$507,434,454	\$690,347,321	\$403,051,129	\$623,656,776	\$1,666,317,998	\$6,914,618
29	CC-FEDTAX	(\$85,185,060)	\$14,095,651	(\$57,394,533)	(\$19,880,655)	(\$31,709,328)	\$10,276,731	(\$572,926)
30	CC-HYDRO	\$188,439,549	\$23,330,701	\$27,753,377	\$16,111,581	\$27,855,134	\$93,064,640	\$324,116
31	CC-HYDROAD-C	\$96,867	\$0	\$16,282	\$9,452	\$16,342	\$54,600	\$190
32	CC-HYDROCWIP	\$2,344,467	\$290,268	\$345,293	\$200,452	\$346,559	\$1,157,862	\$4,032
33	CC-HYDRODE-C	\$14,934	\$0	\$2,510	\$1,457	\$2,519	\$8,417	\$29
34	CC-HYDROPIIS-C	(\$715,956)	\$0	(\$120,346)	(\$69,864)	(\$120,787)	(\$403,553)	(\$1,405)
35	CC-OMACCOUNT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	CC-OMCC	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	CC-OMCSERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	CC-OMEXPCWC	(\$115,364,803)	(\$16,376,258)	(\$20,217,422)	(\$12,026,270)	(\$18,429,621)	(\$48,127,795)	(\$187,436)
39	CC-OMLABOR	(\$49,736,945)	(\$6,332,793)	(\$10,595,062)	(\$6,145,920)	(\$8,679,139)	(\$17,887,288)	(\$96,743)
40	CC-OMLAG	(\$18,779,662)	(\$2,391,276)	(\$3,998,700)	(\$2,319,575)	(\$3,276,348)	(\$6,757,243)	(\$36,520)

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		Total	FERC	Residential	General Service	Large Light & Power	Large Power	Lighting
41	CC-OMLD	(\$8,400,319)	(\$607,940)	(\$3,550,640)	(\$1,978,973)	(\$2,166,767)	(\$67,664)	(\$28,335)
42	CC-OMLHYDRO	(\$1,374,587)	(\$170,188)	(\$202,449)	(\$117,527)	(\$203,191)	(\$678,867)	(\$2,364)
43	CC-OMLSTEAM	(\$9,976,042)	(\$1,235,134)	(\$1,469,271)	(\$852,952)	(\$1,474,659)	(\$4,926,868)	(\$17,159)
44	CC-OMLWIND	(\$446,074)	(\$55,228)	(\$65,698)	(\$38,139)	(\$65,939)	(\$220,303)	(\$767)
45	CC-OMLXAG	(\$30,957,283)	(\$3,941,517)	(\$6,596,362)	(\$3,826,345)	(\$5,402,791)	(\$11,130,045)	(\$60,223)
46	CC-OMLXFPP	(\$49,736,945)	(\$6,332,793)	(\$10,595,062)	(\$6,145,920)	(\$8,679,139)	(\$17,887,288)	(\$96,743)
47	CC-OMSALES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	CC-PPOWER	(\$80,767,873)	(\$9,999,870)	(\$11,895,492)	(\$6,905,653)	(\$11,939,107)	(\$39,888,829)	(\$138,921)
49	CC-PROD	\$100,000	\$12,381	\$14,728	\$8,550	\$14,782	\$49,387	\$172
50	CC-PRODMN	\$87,619	\$0	\$14,728	\$8,550	\$14,782	\$49,387	\$172
51	CC-PROPTAX	(\$31,546,352)	(\$3,801,252)	(\$6,523,842)	(\$3,755,433)	(\$5,420,121)	(\$11,982,817)	(\$62,888)
52	CC-RATEBASE	\$2,123,373,603	\$280,296,894	\$356,763,148	\$209,100,037	\$332,090,975	\$941,472,746	\$3,649,803
53	CC-RATEBASEMN	\$1,843,076,709	\$0	\$356,763,148	\$209,100,037	\$332,090,975	\$941,472,746	\$3,649,803
54	CC-RSALES	\$247,652,284	\$58,318,786	\$0	\$14,874,026	\$20,829,702	\$153,629,771	\$0
55	CC-SRRR	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	CC-STATEINCTAX	\$10,186,296	(\$1,410,232)	\$6,400,692	\$2,256,271	\$3,594,128	(\$718,461)	\$63,899
57	CC-STATETAX	(\$103,806,694)	\$14,407,708	(\$65,289,254)	(\$23,009,198)	(\$36,653,156)	\$7,388,995	(\$651,789)
58	CC-STEAM	\$1,430,360,630	\$177,092,950	\$210,663,514	\$122,295,834	\$211,435,908	\$706,412,204	\$2,460,220
59	CC-STEAMAD-C	\$7,202,284	\$1,126,437	\$1,021,298	\$592,891	\$1,025,042	\$3,424,689	\$11,927
60	CC-STEAMCWIP	\$8,652,204	\$1,071,229	\$1,274,297	\$739,763	\$1,278,969	\$4,273,064	\$14,882
61	CC-STEAMCWIP-C	(\$33,339)	(\$5,824)	(\$4,625)	(\$2,685)	(\$4,642)	(\$15,509)	(\$54)
62	CC-STEAMDE-C	\$1,189,506	\$186,039	\$168,674	\$97,920	\$169,293	\$565,611	\$1,970
63	CC-STEAMPIS-C	(\$23,211,049)	(\$4,538,869)	(\$3,138,633)	(\$1,822,061)	(\$3,150,141)	(\$10,524,692)	(\$36,654)
64	CC-TAD-C	\$2,511,210	\$398,501	\$302,363	\$198,064	\$354,409	\$1,255,389	\$2,485
65	CC-TCR	\$9,476,513	\$0	\$0	\$0	\$0	\$9,476,513	\$0
66	CC-TCWIP	\$25,293,161	\$4,645,595	\$2,955,000	\$1,935,686	\$3,463,645	\$12,268,954	\$24,281
67	CC-TDE-C	\$1,048,484	\$178,669	\$124,485	\$81,544	\$145,912	\$516,851	\$1,023
68	CC-TPIS	\$850,297,390	\$152,106,824	\$101,290,551	\$65,664,531	\$117,174,439	\$413,196,860	\$864,185
69	CC-TPIS-C	(\$12,270,177)	(\$2,578,291)	(\$1,387,065)	(\$908,603)	(\$1,625,822)	(\$5,758,999)	(\$11,398)
70	CC-TPISXCONTRA	\$862,567,569	\$154,685,115	\$102,677,616	\$66,573,134	\$118,800,261	\$418,955,859	\$875,583
71	CC-TRAN	\$100,000	\$18,367	\$11,683	\$7,653	\$13,694	\$48,507	\$96
72	CC-WIND	\$824,037,772	\$102,024,117	\$121,364,283	\$70,455,229	\$121,809,263	\$406,967,534	\$1,417,345
73	CC-WINDAD-C	\$5,706,551	\$0	\$959,222	\$556,854	\$962,739	\$3,216,533	\$11,202
74	CC-WINDCWIP	\$942,904	\$116,741	\$138,871	\$80,618	\$139,380	\$465,672	\$1,622
75	CC-WINDDE-C	\$666,823	\$0	\$112,087	\$65,070	\$112,498	\$375,859	\$1,309
76	CC-WINDPIS-C	(\$23,348,950)	\$0	(\$3,924,758)	(\$2,278,427)	(\$3,939,148)	(\$13,160,782)	(\$45,835)

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		Total	FERC	Residential	General Service	Large Light & Power	Large Power	Lighting
		(15)	(16)	(17)	(18)	(19)	(20)	(21)
1	CC-ADJNETINC	\$166,767,226	(\$409,926)	\$63,977,439	\$34,574,740	\$40,452,691	\$28,010,423	\$161,859
2	CC-ADVANCES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	CC-CIP	\$10,000	\$0	\$3,995	\$2,621	\$3,330	\$0	\$54
4	CC-DADXCONTRA	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)
5	CC-DCWIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CC-DCWIPXCONTRA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	CC-DODBD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	CC-DODBDSA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	CC-DODPSA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	CC-DODSUB	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	CC-DPAD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	CC-DPIS	\$1	\$0	\$0	\$0	\$0	\$1	\$0
13	CC-DPISXCONTRA	\$1	\$0	\$0	\$0	\$0	\$1	\$0
14	CC-DPISXMETERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	CC-DPOHL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	CC-DPPIS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CC-DPUGL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CC-DSLEASED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CC-DSLIGHTING	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	CC-DSMETERS	\$100,000	\$14,386	\$11,978	\$7,801	\$13,252	\$52,450	\$133
21	CC-DSOHL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	CC-DSOHS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	CC-DSOHT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	CC-DSUGL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CC-DSUGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	CC-DSUGT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	CC-DXCONTRA	\$1	\$0	\$0	\$0	\$0	\$1	\$0
28	CC-EPIS	\$94,572,566	\$13,662,863	\$11,120,474	\$7,393,164	\$12,559,584	\$49,710,726	\$125,756
29	CC-FEDTAX	\$150,444,418	(\$366,809)	\$57,710,047	\$31,188,009	\$36,491,034	\$25,276,113	\$146,024
30	CC-HYDRO	\$29,255,737	\$4,221,603	\$3,440,767	\$2,287,506	\$3,886,040	\$15,380,911	\$38,910
31	CC-HYDROAD-C	\$15,039	\$0	\$2,067	\$1,374	\$2,334	\$9,240	\$23
32	CC-HYDROCWIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	CC-HYDRODE-C	\$2,318	\$0	\$319	\$212	\$360	\$1,424	\$4
34	CC-HYDROPIIS-C	(\$111,154)	\$0	(\$15,277)	(\$10,157)	(\$17,254)	(\$68,293)	(\$173)
35	CC-OMACCOUNT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	CC-OMCC	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	CC-OMCSERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	CC-OMEXPCWC	(\$119,490,813)	(\$15,690,091)	(\$17,074,467)	(\$11,314,051)	(\$18,017,650)	(\$57,192,014)	(\$202,540)
39	CC-OMLABOR	(\$17,432,022)	(\$2,515,441)	(\$2,050,180)	(\$1,363,010)	(\$2,315,495)	(\$9,164,711)	(\$23,185)
40	CC-OMLAG	(\$6,565,802)	(\$947,446)	(\$772,204)	(\$513,380)	(\$872,135)	(\$3,451,905)	(\$8,732)



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		Total	FERC	Residential	General Service	Large Light & Power	Large Power	Lighting
41	CC-OMLD	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)
42	CC-OMLHYDRO	(\$1,651,087)	(\$238,252)	(\$194,184)	(\$129,098)	(\$219,314)	(\$868,042)	(\$2,196)
43	CC-OMLSTEAM	(\$5,916,780)	(\$853,791)	(\$695,872)	(\$462,633)	(\$785,926)	(\$3,110,688)	(\$7,869)
44	CC-OMLWIND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	CC-OMLXAG	(\$10,866,220)	(\$1,567,996)	(\$1,277,976)	(\$849,630)	(\$1,443,360)	(\$5,712,807)	(\$14,452)
46	CC-OMLXFPP	(\$14,133,669)	(\$2,039,489)	(\$1,662,261)	(\$1,105,112)	(\$1,877,375)	(\$7,430,635)	(\$18,798)
47	CC-OMSALES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	CC-PPOWER	(\$252,902,767)	(\$36,493,869)	(\$29,743,894)	(\$19,774,467)	(\$33,593,075)	(\$132,961,101)	(\$336,361)
49	CC-PROD	\$100,000	\$14,430	\$11,761	\$7,819	\$13,283	\$52,574	\$133
50	CC-PRODMN	\$85,570	\$0	\$11,761	\$7,819	\$13,283	\$52,574	\$133
51	CC-PROPTAX	(\$839,596)	(\$121,154)	(\$98,745)	(\$65,648)	(\$111,524)	(\$441,409)	(\$1,117)
52	CC-RATEBASE	\$80,880,456	\$11,678,960	\$9,531,984	\$6,336,819	\$10,756,178	\$42,468,653	\$107,862
53	CC-RATEBASEMN	\$69,201,496	\$0	\$9,531,984	\$6,336,819	\$10,756,178	\$42,468,653	\$107,862
54	CC-RSALES	\$452,588,998	\$40,417,801	\$100,880,190	\$59,065,483	\$80,674,167	\$170,961,307	\$590,050
55	CC-SRRR	\$2,029,674	\$0	\$679,056	\$415,931	\$918,419	\$0	\$16,268
56	CC-STATEINCTAX	(\$16,322,809)	\$43,117	(\$6,267,393)	(\$3,386,731)	(\$3,961,657)	(\$2,734,310)	(\$15,835)
57	CC-STATETAX	\$166,562,555	(\$439,495)	\$63,953,373	\$34,558,740	\$40,425,510	\$27,902,841	\$161,587
58	CC-STEAM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	CC-STEAMAD-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	CC-STEAMCWIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	CC-STEAMCWIP-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	CC-STEAMDE-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	CC-STEAMPIS-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	CC-TAD-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	CC-TCR	\$19,339,365	\$0	\$4,178,534	\$2,746,724	\$4,911,746	\$7,445,832	\$56,529
66	CC-TCWIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	CC-TDE-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	CC-TPIS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	CC-TPIS-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	CC-TPISXCONTRA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	CC-TRAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	CC-WIND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	CC-WINDAD-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	CC-WINDCWIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	CC-WINDDE-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	CC-WINDPIS-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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		Total	FERC	Residential	General Service	Large Light & Power	Large Power	Lighting
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	CC-ADJNETINC	1.000000	0.142632	-1.755249	-0.276831	0.538470	2.253169	0.097809
2	CC-ADVANCES	1.000000	0.000000	0.810146	0.145561	0.002219	0.000000	0.042073
3	CC-CIP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
4	CC-DADXCONTRA	1.000000	0.003728	0.743684	0.160232	0.006029	0.008560	0.077767
5	CC-DCWIP	1.076923	0.000000	0.692308	0.153846	0.000000	0.000000	0.230769
6	CC-DCWIPXCONTRA	1.076923	0.000000	0.692308	0.153846	0.000000	0.000000	0.230769
7	CC-DODBD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
8	CC-DODBDSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
9	CC-DODPSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
10	CC-DODSUB	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
11	CC-DPAD	1.000000	0.000000	0.809320	0.150162	0.003134	0.000000	0.037384
12	CC-DPIS	1.000000	0.003732	0.743547	0.160238	0.006032	0.008571	0.077879
13	CC-DPISXCONTRA	1.000000	0.003732	0.743548	0.160238	0.006032	0.008571	0.077878
14	CC-DPISXMETERS	1.000000	0.000000	0.736429	0.145362	0.002911	0.000000	0.115297
15	CC-DPOHL	1.000000	0.000000	0.809320	0.150162	0.003134	0.000000	0.037384
16	CC-DPPIS	1.000000	0.000000	0.809320	0.150162	0.003134	0.000000	0.037384
17	CC-DPUGL	1.000000	0.000000	0.809320	0.150162	0.003134	0.000000	0.037384
18	CC-DSLEASED	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
19	CC-DSLIGHTING	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
20	CC-DSMETERS	1.000000	0.011315	0.758007	0.190463	0.012374	0.025985	0.001856
21	CC-DSOHL	1.000000	0.000000	0.811479	0.138134	0.000741	0.000000	0.049646
22	CC-DSOHS	1.000000	0.000000	0.811479	0.138134	0.000741	0.000000	0.049646
23	CC-DSOHT	1.000000	0.000000	0.811479	0.138134	0.000741	0.000000	0.049646
24	CC-DSUGL	1.000000	0.000000	0.767588	0.210606	0.007062	0.000000	0.014745
25	CC-DSUGS	1.000000	0.000000	0.767588	0.210606	0.007062	0.000000	0.014745
26	CC-DSUGT	1.000000	0.000000	0.767588	0.210606	0.007062	0.000000	0.014745
27	CC-DXCONTRA	1.000000	0.003732	0.743548	0.160238	0.006032	0.008571	0.077878
28	CC-EPIS	1.000000	0.004103	0.746203	0.159581	0.008932	0.008751	0.072430
29	CC-FEDTAX	1.000000	0.141732	-1.738993	-0.273995	0.535029	2.238584	0.097645
30	CC-HYDRO	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
31	CC-HYDROAD-C	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
32	CC-HYDROCWIP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
33	CC-HYDRODE-C	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
34	CC-HYDROPPIS-C	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
35	CC-OMACCOUNT	1.000000	0.008220	0.823380	0.139870	0.010924	0.010486	0.007119
36	CC-OMCC	1.000000	0.000000	0.964830	0.032627	0.000156	0.000000	0.002387
37	CC-OMCSERVICE	1.000000	0.010367	0.643017	0.192030	0.140534	0.013783	0.000268
38	CC-OMEXPCWC	1.000000	0.004801	0.766527	0.148973	0.018042	0.007243	0.054414
39	CC-OMLABOR	1.000000	0.005966	0.759562	0.156274	0.023514	0.009656	0.045028
40	CC-OMLAG	1.000000	0.005965	0.759552	0.156277	0.023503	0.009655	0.045049



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		Total (8)	FERC (9)	Residential (10)	General Service (11)	Large Light & Power (12)	Large Power (13)	Lighting (14)
1	CC-ADJNETINC	1.000000	-0.162584	0.668914	0.232113	0.370168	-0.115288	0.006677
2	CC-ADVANCES	0.999999	0.000000	0.495878	0.253299	0.246983	0.000000	0.003839
3	CC-CIP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
4	CC-DADCONTRA	1.000000	0.072139	0.422706	0.235662	0.258090	0.008029	0.003374
5	CC-DCWIP	1.000000	0.000001	0.403373	0.265320	0.327218	0.000000	0.004088
6	CC-DCWIPXCONTRA	1.000000	0.000001	0.403373	0.265320	0.327218	0.000000	0.004088
7	CC-DODBD	1.000000	0.282825	0.269433	0.177708	0.240679	0.026624	0.002731
8	CC-DODBDSA	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
9	CC-DODPSA	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
10	CC-DODSUB	1.000000	0.000000	0.403367	0.265321	0.327224	0.000000	0.004088
11	CC-DPAD	1.000000	0.000000	0.403367	0.265321	0.327224	0.000000	0.004088
12	CC-DPIS	1.000000	0.072371	0.422679	0.235583	0.257939	0.008055	0.003373
13	CC-DPISXCONTRA	1.000000	0.072370	0.422679	0.235584	0.257940	0.008055	0.003373
14	CC-DPISXMETERS	1.000000	0.072371	0.422679	0.235583	0.257939	0.008055	0.003373
15	CC-DPOHL	1.000000	0.000000	0.403367	0.265321	0.327224	0.000000	0.004088
16	CC-DPPIS	1.000000	0.000000	0.403367	0.265321	0.327224	0.000000	0.004088
17	CC-DPUGL	1.000000	0.000000	0.403367	0.265321	0.327224	0.000000	0.004088
18	CC-DSLEASED	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
19	CC-DSLIGHTING	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
20	CC-DSMETERS	1.000000	0.123560	0.147160	0.085570	0.147930	0.494060	0.001720
21	CC-DSOHL	1.000000	0.000000	0.738810	0.221731	0.036275	0.000000	0.003184
22	CC-DSOHS	1.000000	0.000000	0.741170	0.222439	0.036391	0.000000	0.000000
23	CC-DSOHT	1.000000	0.000000	0.696884	0.251582	0.046987	0.000000	0.004547
24	CC-DSUGL	1.000000	0.000000	0.516825	0.226817	0.255659	0.000000	0.000699
25	CC-DSUGS	1.000000	0.000000	0.517187	0.226975	0.255838	0.000000	0.000000
26	CC-DSUGT	1.000000	0.000000	0.452645	0.238950	0.307480	0.000000	0.000926
27	CC-DXCONTRA	1.000000	0.072370	0.422679	0.235584	0.257940	0.008055	0.003373
28	CC-EPIS	1.000000	0.130187	0.177116	0.103407	0.160005	0.427511	0.001774
29	CC-FEDTAX	1.000000	-0.165471	0.673763	0.233382	0.372240	-0.120640	0.006726
30	CC-HYDRO	1.000000	0.123810	0.147280	0.085500	0.147820	0.493870	0.001720
31	CC-HYDROAD-C	0.999990	0.000000	0.168086	0.097577	0.168706	0.563659	0.001961
32	CC-HYDROCWIP	1.000000	0.123810	0.147280	0.085500	0.147820	0.493870	0.001720
33	CC-HYDRODE-C	0.999866	0.000000	0.168073	0.097563	0.168676	0.563613	0.001942
34	CC-HYDRPOPIS-C	0.999999	0.000000	0.168091	0.097581	0.168707	0.563656	0.001962
35	CC-OMACCOUNT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
36	CC-OMCC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
37	CC-OMCSERVICE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
38	CC-OMEXPCWC	1.000000	0.141952	0.175248	0.104246	0.159751	0.417179	0.001625
39	CC-OMLABOR	1.000000	0.127326	0.213022	0.123569	0.174501	0.359638	0.001945
40	CC-OMLAG	1.000000	0.127333	0.212927	0.123515	0.174463	0.359817	0.001945

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		Total	FERC	Residential	General Service	Large Light & Power	Large Power	Lighting
41	CC-OMLD	1.000000	0.072371	0.422679	0.235583	0.257939	0.008055	0.003373
42	CC-OMLHYDRO	0.999999	0.123810	0.147280	0.085500	0.147820	0.493870	0.001720
43	CC-OMLSTEAM	1.000000	0.123810	0.147280	0.085500	0.147820	0.493870	0.001720
44	CC-OMLWIND	1.000000	0.123809	0.147280	0.085499	0.147821	0.493871	0.001719
45	CC-OMLXAG	1.000000	0.127321	0.213079	0.123601	0.174524	0.359529	0.001945
46	CC-OMLXFPP	1.000000	0.127326	0.213022	0.123569	0.174501	0.359638	0.001945
47	CC-OMSALES	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
48	CC-PPOWER	1.000000	0.123810	0.147280	0.085500	0.147820	0.493870	0.001720
49	CC-PROD	1.000000	0.123810	0.147280	0.085500	0.147820	0.493870	0.001720
50	CC-PRODMN	1.000000	0.000000	0.168091	0.097582	0.168708	0.563656	0.001963
51	CC-PROPTAX	1.000000	0.120497	0.206802	0.119045	0.171815	0.379848	0.001994
52	CC-RATEBASE	1.000000	0.132005	0.168017	0.098475	0.156398	0.443385	0.001719
53	CC-RATEBASEMN	1.000000	0.000000	0.193569	0.113452	0.180183	0.510816	0.001980
54	CC-RSALES	1.000000	0.235487	0.000000	0.060060	0.084109	0.620345	0.000000
55	CC-SRRR	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
56	CC-STATEINCTAX	1.000000	-0.138444	0.628363	0.221501	0.352840	-0.070532	0.006273
57	CC-STATETAX	1.000000	-0.138794	0.628950	0.221654	0.353090	-0.071180	0.006279
58	CC-STEAM	1.000000	0.123810	0.147280	0.085500	0.147820	0.493870	0.001720
59	CC-STEAMAD-C	1.000000	0.156400	0.141802	0.082320	0.142322	0.475500	0.001656
60	CC-STEAMCWIP	1.000000	0.123810	0.147280	0.085500	0.147820	0.493870	0.001720
61	CC-STEAMCWIP-C	1.000000	0.174690	0.138726	0.080536	0.139236	0.465191	0.001620
62	CC-STEAMDE-C	1.000001	0.156400	0.141802	0.082320	0.142322	0.475501	0.001656
63	CC-STEAMPIS-C	1.000000	0.195548	0.135222	0.078500	0.135717	0.453435	0.001579
64	CC-TAD-C	1.000000	0.158689	0.120405	0.078872	0.141131	0.499914	0.000990
65	CC-TCR	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
66	CC-TCWIP	1.000000	0.183670	0.116830	0.076530	0.136940	0.485070	0.000960
67	CC-TDE-C	1.000000	0.170407	0.118729	0.077773	0.139165	0.492951	0.000976
68	CC-TPIS	1.000000	0.178887	0.119124	0.077225	0.137804	0.485944	0.001016
69	CC-TPIS-C	1.000000	0.210127	0.113044	0.074050	0.132502	0.469349	0.000929
70	CC-TPISXCONTRA	1.000000	0.179331	0.119037	0.077180	0.137729	0.485708	0.001015
71	CC-TRAN	1.000000	0.183670	0.116830	0.076530	0.136940	0.485070	0.000960
72	CC-WIND	1.000000	0.123810	0.147280	0.085500	0.147820	0.493870	0.001720
73	CC-WINDAD-C	1.000000	0.000000	0.168091	0.097582	0.168708	0.563656	0.001963
74	CC-WINDCWIP	1.000000	0.123810	0.147280	0.085500	0.147820	0.493870	0.001720
75	CC-WINDDE-C	1.000000	0.000000	0.168091	0.097582	0.168707	0.563656	0.001963
76	CC-WINDPIS-C	1.000000	0.000000	0.168091	0.097582	0.168708	0.563656	0.001963

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		Total	FERC	Residential	General Service	Large Light & Power	Large Power	Lighting
		(15)	(16)	(17)	(18)	(19)	(20)	(21)
1	CC-ADJNETINC	1.000000	-0.002458	0.383633	0.207323	0.242570	0.167961	0.000971
2	CC-ADVANCES	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
3	CC-CIP	1.000000	0.000000	0.000000	0.262100	0.333000	0.000000	0.005400
4	CC-DADXCONTRA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5	CC-DCWIP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
6	CC-DCWIPXCONTRA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
7	CC-DODBD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
8	CC-DODBDSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
9	CC-DODPSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
10	CC-DODSUB	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
11	CC-DPAD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
12	CC-DPIS	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
13	CC-DPISXCONTRA	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
14	CC-DPISXMETERS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
15	CC-DPOHL	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
16	CC-DPPIS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
17	CC-DPUGL	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
18	CC-DSLEASED	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
19	CC-DSLIGHTING	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
20	CC-DSMETERS	1.000000	0.143860	0.119780	0.078010	0.132520	0.524500	0.001330
21	CC-DSOHL	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
22	CC-DSOHS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
23	CC-DSOHT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
24	CC-DSUGL	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
25	CC-DSUGS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
26	CC-DSUGT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
27	CC-DXCONTRA	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
28	CC-EPIS	1.000000	0.144470	0.117587	0.078175	0.132804	0.525636	0.001330
29	CC-FEDTAX	1.000000	-0.002438	0.383597	0.207306	0.242555	0.168010	0.000971
30	CC-HYDRO	1.000000	0.144300	0.117610	0.078190	0.132830	0.525740	0.001330
31	CC-HYDROAD-C	0.999934	0.000000	0.137443	0.091362	0.155196	0.614403	0.001529
32	CC-HYDROCWIP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
33	CC-HYDRODE-C	1.000431	0.000000	0.137619	0.091458	0.155306	0.614323	0.001726
34	CC-HYDRPOPIS-C	1.000000	0.000000	0.137440	0.091378	0.155226	0.614400	0.001556
35	CC-OMACCOUNT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
36	CC-OMCC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
37	CC-OMCSERVICE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
38	CC-OMEXPCWC	1.000000	0.131308	0.142894	0.094686	0.150787	0.478631	0.001695
39	CC-OMLABOR	1.000000	0.144300	0.117610	0.078190	0.132830	0.525740	0.001330
40	CC-OMLAG	1.000000	0.144300	0.117610	0.078190	0.132830	0.525740	0.001330



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## Cost of Service Study Acronyms

A&D	Additions and Deductions (to Income)
AA	Accumulated Amortization
AD	Accumulated Depreciation
ADIT-Cr	Accumulated Deferred Income Taxes Credit
ADIT-Dr	Accumulated Deferred Income Taxes Debit
AE	Amortization Expense
AFUDC	Allowance for Funds Used During Construction
C-	Classification (in allocators)
CC-	Customer Class (in allocators)
CWC	Cash Working Capital
CWIP	Construction Work in Progress
DE	Depreciation Expense
DITC	Deferred Income Taxes Credit
DITD	Deferred Income Taxes Debit
ITC	Investment Tax Credit
L	Labor
LP	Large Power
M&S	Materials and Supplies
ORR	Other Operating Revenue
PaT	Payroll Taxes
PIS	Plant in Service
PrT	Property Taxes

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Line No.	Cost of Service Study Results	Total							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	<b>Present Rates</b>								
2	Sales by Rate Class	\$733,441,058	\$92,496,292	\$640,944,766	\$111,948,172	\$76,999,161	\$107,584,269	\$340,605,482	\$3,807,682
3	Dual Fuel	\$10,245,092	\$0	\$10,245,092	\$1,441,228	\$952,515	\$1,619,220	\$6,215,757	\$16,372
4	Intersystem Sales	\$30,286,762	\$4,025,276	\$26,261,485	\$3,722,623	\$2,447,241	\$4,162,888	\$15,886,393	\$42,340
5	LP Demand Response	(\$1,922,400)	\$0	(\$1,922,400)	(\$327,532)	(\$190,109)	(\$328,663)	(\$1,072,269)	(\$3,827)
6	Sales for Resale	\$115,185,926	\$14,680,770	\$100,505,156	\$15,181,497	\$9,552,073	\$16,338,221	\$59,258,966	\$174,399
7	Other Operating Revenue	\$41,657,597	\$6,828,348	\$34,829,250	\$5,796,036	\$3,511,605	\$5,917,242	\$19,517,206	\$87,162
8	Operating Revenue	\$928,894,035	\$118,030,686	\$810,863,349	\$137,762,024	\$93,272,485	\$135,293,177	\$440,411,535	\$4,124,127
9	Operating Expenses	(\$812,258,670)	(\$99,761,145)	(\$712,497,525)	(\$138,988,598)	(\$80,248,638)	(\$118,422,046)	(\$371,377,229)	(\$3,461,015)
10	Operating Income	\$116,635,365	\$18,269,541	\$98,365,824	(\$1,226,574)	\$13,023,847	\$16,871,132	\$69,034,306	\$663,113
11									
12	Average Rate Base	\$2,321,649,048	\$276,577,199	\$2,045,071,848	\$460,246,343	\$237,970,493	\$350,605,931	\$984,022,588	\$12,226,494
13									
14	Rate of Return	5.02%	6.61%	4.81%	(0.27%)	5.47%	4.81%	7.02%	5.42%
15	Weighted Cost of Long-Term Debt	0.020544	0.020544	0.020544	0.020544	0.020544	0.020544	0.020544	0.020544
16	Common Equity Capitalization Ratio	0.525000	0.525000	0.525000	0.525000	0.525000	0.525000	0.525000	0.525000
17	Composite Income Tax Rate	28.74%	28.74%	28.74%	28.74%	28.74%	28.74%	28.74%	28.74%
18	Return on Equity	5.66%	8.67%	5.25%	(4.42%)	6.51%	5.25%	9.45%	6.42%
19									
20	<b>Requested Change to be at Cost</b>								
21	Sales by Rate Class Increase/(Decrease)	\$68,318,362	\$1,999,342	\$66,319,020	\$47,713,008	\$5,502,987	\$11,359,377	\$1,452,454	\$291,194
22	Dual Fuel Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Intersystem Sales Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	LP Demand Response Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Sales for Resale Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Other Operating Revenue Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Operating Revenue Increase/(Decrease)	\$68,318,362	\$1,999,342	\$66,319,020	\$47,713,008	\$5,502,987	\$11,359,377	\$1,452,454	\$291,194
28	Operating Expenses (Increase)/Decrease	(\$19,636,064)	(\$574,651)	(\$19,061,413)	(\$13,713,673)	(\$1,581,668)	(\$3,264,912)	(\$417,464)	(\$83,695)
29	Operating Income Increase/(Decrease)	\$48,682,299	\$1,424,691	\$47,257,607	\$33,999,335	\$3,921,318	\$8,094,465	\$1,034,990	\$207,499
30									
31	Average Rate Base Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32									
33	<b>Revenue Responsibility at Cost</b>								
34	Sales by Rate Class	\$801,759,420	\$94,495,634	\$707,263,786	\$159,661,180	\$82,502,148	\$118,943,646	\$342,057,937	\$4,098,876
35	Dual Fuel	\$10,245,092	\$0	\$10,245,092	\$1,441,228	\$952,515	\$1,619,220	\$6,215,757	\$16,372
36	Intersystem Sales	\$30,286,762	\$4,025,276	\$26,261,485	\$3,722,623	\$2,447,241	\$4,162,888	\$15,886,393	\$42,340
37	LP Demand Response	(\$1,922,400)	\$0	(\$1,922,400)	(\$327,532)	(\$190,109)	(\$328,663)	(\$1,072,269)	(\$3,827)
38	Sales for Resale	\$115,185,926	\$14,680,770	\$100,505,156	\$15,181,497	\$9,552,073	\$16,338,221	\$59,258,966	\$174,399
39	Other Operating Revenue	\$41,657,597	\$6,828,348	\$34,829,250	\$5,796,036	\$3,511,605	\$5,917,242	\$19,517,206	\$87,162
40	Operating Revenue	\$997,212,397	\$120,030,028	\$877,182,369	\$185,475,032	\$98,775,472	\$146,652,554	\$441,863,990	\$4,415,321
41	Operating Expenses	(\$831,894,733)	(\$100,335,796)	(\$731,558,938)	(\$152,702,271)	(\$81,830,307)	(\$121,686,958)	(\$371,794,693)	(\$3,544,710)
42	Operating Income	\$165,317,664	\$19,694,233	\$145,623,431	\$32,772,761	\$16,945,165	\$24,965,597	\$70,069,296	\$870,612
43									
44	Average Rate Base	\$2,321,649,048	\$276,577,199	\$2,045,071,848	\$460,246,343	\$237,970,493	\$350,605,931	\$984,022,588	\$12,226,494
45									
46	Rate of Return	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%
47	Return on Equity	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%
48									
49	% Revenue Change to be at Cost	9.31%	2.16%	10.35%	42.62%	7.15%	10.56%	0.43%	7.65%
50	% Revenue Change Including Dual Fuel	9.19%	2.16%	10.18%	42.08%	7.06%	10.40%	0.42%	7.61%

**PUBLIC DOCUMENT  
NON-PUBLIC DATA EXCISED**

Minnesota Power  
Docket No. E015/GR-21-335

Compliance Schedule 13A  
Cost of Service Study without 2023 Customer Start-Up  
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Line No.	Cost of Service Study Results	Customer							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	<b>Present Rates</b>								
2	Sales by Rate Class	\$46,095,834	\$1,662,860	\$44,432,974	\$11,067,982	\$3,059,652	\$6,080,400	\$21,007,308	\$3,217,632
3	Dual Fuel	\$776,260	\$0	\$776,260	\$120,395	\$74,402	\$127,555	\$452,520	\$1,388
4	Intersystem Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Other Operating Revenue	\$610,406	\$2,724	\$607,682	\$457,141	\$97,013	\$7,186	\$5,444	\$40,898
8	Operating Revenue	\$47,482,500	\$1,665,584	\$45,816,916	\$11,645,518	\$3,231,067	\$6,215,141	\$21,465,272	\$3,259,919
9	Operating Expenses	(\$39,194,359)	(\$607,540)	(\$38,586,820)	(\$22,729,030)	(\$4,874,269)	(\$2,237,372)	(\$6,387,255)	(\$2,358,894)
10	Operating Income	\$8,288,141	\$1,058,044	\$7,230,096	(\$11,083,511)	(\$1,643,202)	\$3,977,768	\$15,078,017	\$901,025
11									
12	Average Rate Base	\$117,301,842	\$494,044	\$116,807,798	\$87,535,014	\$18,713,071	\$1,123,825	\$1,038,270	\$8,397,619
13									
14	Rate of Return	7.07%	214.16%	6.19%	(12.66%)	(8.78%)	353.95%	1,452.23%	10.73%
15	Weighted Cost of Long-Term Debt	0.020544	0.020544	0.020544	0.020544	0.020544	0.020544	0.020544	0.020544
16	Common Equity Capitalization Ratio	0.525000	0.525000	0.525000	0.525000	0.525000	0.525000	0.525000	0.525000
17	Composite Income Tax Rate	28.74%	28.74%	28.74%	28.74%	28.74%	28.74%	28.74%	28.74%
18	Return on Equity	9.55%	404.01%	7.88%	(28.03%)	(20.64%)	670.28%	2,762.23%	16.52%
19									
20	<b>Requested Change to be at Cost</b>								
21	Sales by Rate Class Increase/(Decrease)	\$90,617	(\$1,435,439)	\$1,526,055	\$24,301,296	\$4,175,957	(\$5,469,904)	(\$21,056,000)	(\$425,294)
22	Dual Fuel Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Intersystem Sales Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	LP Demand Response Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Sales for Resale Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Other Operating Revenue Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Operating Revenue Increase/(Decrease)	\$90,617	(\$1,435,439)	\$1,526,055	\$24,301,296	\$4,175,957	(\$5,469,904)	(\$21,056,000)	(\$425,294)
28	Operating Expenses (Increase)/Decrease	(\$26,045)	\$412,574	(\$438,619)	(\$6,984,678)	(\$1,200,254)	\$1,572,160	\$6,051,916	\$122,238
29	Operating Income Increase/(Decrease)	\$64,572	(\$1,022,865)	\$1,087,436	\$17,316,617	\$2,975,704	(\$3,897,744)	(\$15,004,085)	(\$303,056)
30									
31	Average Rate Base Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32									
33	<b>Revenue Responsibility at Cost</b>								
34	Sales by Rate Class	\$46,186,451	\$227,421	\$45,959,029	\$35,369,278	\$7,235,609	\$610,496	(\$48,692)	\$2,792,338
35	Dual Fuel	\$776,260	\$0	\$776,260	\$120,395	\$74,402	\$127,555	\$452,520	\$1,388
36	Intersystem Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	LP Demand Response	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Other Operating Revenue	\$610,406	\$2,724	\$607,682	\$457,141	\$97,013	\$7,186	\$5,444	\$40,898
40	Operating Revenue	\$47,573,117	\$230,145	\$47,342,971	\$35,946,814	\$7,407,024	\$745,237	\$409,272	\$2,834,625
41	Operating Expenses	(\$39,220,404)	(\$194,966)	(\$39,025,439)	(\$29,713,708)	(\$6,074,522)	(\$665,213)	(\$335,339)	(\$2,236,656)
42	Operating Income	\$8,352,712	\$35,179	\$8,317,533	\$6,233,106	\$1,332,502	\$80,024	\$73,932	\$597,969
43									
44	Average Rate Base	\$117,301,842	\$494,044	\$116,807,798	\$87,535,014	\$18,713,071	\$1,123,825	\$1,038,270	\$8,397,619
45									
46	Rate of Return	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%
47	Return on Equity	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%
48									
49	% Revenue Change to be at Cost	0.20%	(86.32%)	3.43%	219.56%	136.48%	(89.96%)	(100.23%)	(13.22%)
50	% Revenue Change Including Dual Fuel	0.19%	(86.32%)	3.38%	217.20%	133.24%	(88.11%)	(98.12%)	(13.21%)

**PUBLIC DOCUMENT  
NON-PUBLIC DATA EXCISED**

Minnesota Power  
Docket No. E015/GR-21-335

Compliance Schedule 13A  
Cost of Service Study without 2023 Customer Start-Up  
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Line No.	Cost of Service Study Results	Demand							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1	<b>Present Rates</b>								
2	Sales by Rate Class	\$242,354,926	\$53,650,419	\$188,704,507	\$0	\$14,874,026	\$20,829,702	\$153,000,779	\$0
3	Dual Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Intersystem Sales	\$2,173,182	\$251,872	\$1,921,310	\$327,346	\$190,001	\$328,476	\$1,071,661	\$3,825
5	LP Demand Response	(\$1,922,400)	\$0	(\$1,922,400)	(\$327,532)	(\$190,109)	(\$328,663)	(\$1,072,269)	(\$3,827)
6	Sales for Resale	\$42,548,308	\$4,931,349	\$37,616,959	\$6,409,052	\$3,719,999	\$6,431,177	\$20,981,847	\$74,885
7	Other Operating Revenue	\$39,461,397	\$6,612,779	\$32,848,618	\$5,147,378	\$3,287,269	\$5,693,770	\$18,676,111	\$44,091
8	Operating Revenue	\$324,615,413	\$65,446,418	\$259,168,995	\$11,556,244	\$21,881,185	\$32,954,462	\$192,658,130	\$118,974
9	Operating Expenses	(\$337,369,330)	(\$48,486,506)	(\$288,882,823)	(\$48,041,509)	(\$32,346,647)	(\$49,548,729)	(\$158,464,577)	(\$481,361)
10	Operating Income	(\$12,753,916)	\$16,959,912	(\$29,713,828)	(\$36,485,265)	(\$10,465,461)	(\$16,594,267)	\$34,193,552	(\$362,387)
11									
12	Average Rate Base	\$2,123,382,230	\$265,207,952	\$1,858,174,278	\$362,913,759	\$212,744,101	\$338,426,694	\$940,372,062	\$3,717,662
13									
14	Rate of Return	(0.60%)	6.39%	(1.60%)	(10.05%)	(4.92%)	(4.90%)	3.64%	(9.75%)
15	Weighted Cost of Long-Term Debt	0.020544	0.020544	0.020544	0.020544	0.020544	0.020544	0.020544	0.020544
16	Common Equity Capitalization Ratio	0.525000	0.525000	0.525000	0.525000	0.525000	0.525000	0.525000	0.525000
17	Composite Income Tax Rate	28.74%	28.74%	28.74%	28.74%	28.74%	28.74%	28.74%	28.74%
18	Return on Equity	(5.06%)	8.27%	(6.96%)	(23.06%)	(13.28%)	(13.25%)	3.01%	(22.48%)
19									
20	<b>Requested Change to be at Cost</b>								
21	Sales by Rate Class Increase/(Decrease)	\$230,084,474	\$2,701,101	\$227,383,373	\$87,467,042	\$35,945,902	\$57,106,032	\$45,984,340	\$880,057
22	Dual Fuel Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Intersystem Sales Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	LP Demand Response Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Sales for Resale Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Other Operating Revenue Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Operating Revenue Increase/(Decrease)	\$230,084,474	\$2,701,101	\$227,383,373	\$87,467,042	\$35,945,902	\$57,106,032	\$45,984,340	\$880,057
28	Operating Expenses (Increase)/Decrease	(\$66,130,880)	(\$776,350)	(\$65,354,529)	(\$25,139,777)	(\$10,331,571)	(\$16,413,416)	(\$13,216,819)	(\$252,946)
29	Operating Income Increase/(Decrease)	\$163,953,595	\$1,924,750	\$162,028,844	\$62,327,265	\$25,614,331	\$40,692,617	\$32,767,521	\$627,111
30									
31	Average Rate Base Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32									
33	<b>Revenue Responsibility at Cost</b>								
34	Sales by Rate Class	\$472,439,400	\$56,351,520	\$416,087,880	\$87,467,042	\$50,819,928	\$77,935,734	\$198,985,119	\$880,057
35	Dual Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	Intersystem Sales	\$2,173,182	\$251,872	\$1,921,310	\$327,346	\$190,001	\$328,476	\$1,071,661	\$3,825
37	LP Demand Response	(\$1,922,400)	\$0	(\$1,922,400)	(\$327,532)	(\$190,109)	(\$328,663)	(\$1,072,269)	(\$3,827)
38	Sales for Resale	\$42,548,308	\$4,931,349	\$37,616,959	\$6,409,052	\$3,719,999	\$6,431,177	\$20,981,847	\$74,885
39	Other Operating Revenue	\$39,461,397	\$6,612,779	\$32,848,618	\$5,147,378	\$3,287,269	\$5,693,770	\$18,676,111	\$44,091
40	Operating Revenue	\$554,699,888	\$68,147,519	\$486,552,368	\$99,023,286	\$57,827,087	\$90,060,495	\$238,642,470	\$999,030
41	Operating Expenses	(\$403,500,209)	(\$49,262,856)	(\$354,237,353)	(\$73,181,286)	(\$42,678,218)	(\$65,962,145)	(\$171,681,397)	(\$734,307)
42	Operating Income	\$151,199,678	\$18,884,663	\$132,315,016	\$25,842,000	\$15,148,869	\$24,098,350	\$66,961,073	\$264,724
43									
44	Average Rate Base	\$2,123,382,230	\$265,207,952	\$1,858,174,278	\$362,913,759	\$212,744,101	\$338,426,694	\$940,372,062	\$3,717,662
45									
46	Rate of Return	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%
47	Return on Equity	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%
48									
49	% Revenue Change to be at Cost	94.94%	5.03%	120.50%		241.67%	274.16%	30.05%	
50	% Revenue Change Including Dual Fuel	94.94%	5.03%	120.50%		241.67%	274.16%	30.05%	

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Minnesota Power  
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Cost of Service Study without 2023 Customer Start-Up  
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Line No.	Cost of Service Study Results	Energy							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
<b>1</b>	<b>Present Rates</b>								
2	Sales by Rate Class	\$444,990,298	\$37,183,013	\$407,807,285	\$100,880,190	\$59,065,483	\$80,674,167	\$166,597,395	\$590,050
3	Dual Fuel	\$9,468,832	\$0	\$9,468,832	\$1,320,833	\$878,113	\$1,491,665	\$5,763,237	\$14,983
4	Intersystem Sales	\$28,113,580	\$3,773,405	\$24,340,175	\$3,395,277	\$2,257,239	\$3,834,411	\$14,814,732	\$38,516
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Sales for Resale	\$72,637,617	\$9,749,421	\$62,888,196	\$8,772,445	\$5,832,074	\$9,907,045	\$38,277,119	\$99,514
7	Other Operating Revenue	\$1,585,794	\$212,845	\$1,372,949	\$191,516	\$127,323	\$216,287	\$835,650	\$2,173
8	Operating Revenue	\$556,796,122	\$50,918,684	\$505,877,438	\$114,560,262	\$68,160,233	\$96,123,575	\$226,288,134	\$745,235
9	Operating Expenses	(\$435,694,981)	(\$50,667,099)	(\$385,027,882)	(\$68,218,059)	(\$43,027,723)	(\$66,635,944)	(\$206,525,396)	(\$620,760)
10	Operating Income	\$121,101,141	\$251,585	\$120,849,556	\$46,342,203	\$25,132,510	\$29,487,631	\$19,762,737	\$124,475
11									
12	Average Rate Base	\$80,964,975	\$10,875,203	\$70,089,772	\$9,797,570	\$6,513,321	\$11,055,413	\$42,612,256	\$111,212
13									
14	Rate of Return	149.57%	2.31%	172.42%	473.00%	385.86%	266.73%	46.38%	111.93%
15	<i>Weighted Cost of Long-Term Debt</i>	0.020544	0.020544	0.020544	0.020544	0.020544	0.020544	0.020544	0.020544
16	<i>Common Equity Capitalization Ratio</i>	0.525000	0.525000	0.525000	0.525000	0.525000	0.525000	0.525000	0.525000
17	<i>Composite Income Tax Rate</i>	28.74%	28.74%	28.74%	28.74%	28.74%	28.74%	28.74%	28.74%
18	Return on Equity	280.99%	0.49%	324.51%	897.03%	731.06%	504.14%	84.43%	209.28%
19									
<b>20</b>	<b>Requested Change to be at Cost</b>								
21	Sales by Rate Class Increase/(Decrease)	(\$161,856,729)	\$733,680	(\$162,590,409)	(\$64,055,330)	(\$34,618,872)	(\$40,276,752)	(\$23,475,885)	(\$163,569)
22	Dual Fuel Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Intersystem Sales Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	LP Demand Response Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Sales for Resale Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Other Operating Revenue Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Operating Revenue Increase/(Decrease)	(\$161,856,729)	\$733,680	(\$162,590,409)	(\$64,055,330)	(\$34,618,872)	(\$40,276,752)	(\$23,475,885)	(\$163,569)
28	Operating Expenses (Increase)/Decrease	\$46,520,861	(\$210,874)	\$46,731,735	\$18,410,783	\$9,950,156	\$11,576,344	\$6,747,439	\$47,013
29	Operating Income Increase/(Decrease)	(\$115,335,868)	\$522,806	(\$115,858,673)	(\$45,644,547)	(\$24,668,716)	(\$28,700,408)	(\$16,728,446)	(\$116,556)
30									
31	Average Rate Base Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32									
<b>33</b>	<b>Revenue Responsibility at Cost</b>								
34	Sales by Rate Class	\$283,133,569	\$37,916,693	\$245,216,876	\$36,824,860	\$24,446,611	\$40,397,415	\$143,121,510	\$426,481
35	Dual Fuel	\$9,468,832	\$0	\$9,468,832	\$1,320,833	\$878,113	\$1,491,665	\$5,763,237	\$14,983
36	Intersystem Sales	\$28,113,580	\$3,773,405	\$24,340,175	\$3,395,277	\$2,257,239	\$3,834,411	\$14,814,732	\$38,516
37	LP Demand Response	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Sales for Resale	\$72,637,617	\$9,749,421	\$62,888,196	\$8,772,445	\$5,832,074	\$9,907,045	\$38,277,119	\$99,514
39	Other Operating Revenue	\$1,585,794	\$212,845	\$1,372,949	\$191,516	\$127,323	\$216,287	\$835,650	\$2,173
40	Operating Revenue	\$394,939,393	\$51,652,364	\$343,287,029	\$50,504,932	\$33,541,360	\$55,846,823	\$202,812,248	\$581,666
41	Operating Expenses	(\$389,174,120)	(\$50,877,973)	(\$338,296,147)	(\$49,807,276)	(\$33,077,566)	(\$55,059,600)	(\$199,777,957)	(\$573,747)
42	Operating Income	\$5,765,273	\$774,391	\$4,990,882	\$697,656	\$463,794	\$787,223	\$3,034,291	\$7,919
43									
44	Average Rate Base	\$80,964,975	\$10,875,203	\$70,089,772	\$9,797,570	\$6,513,321	\$11,055,413	\$42,612,256	\$111,212
45									
46	Rate of Return	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%
47	Return on Equity	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%
48									
49	% Revenue Change to be at Cost	(36.37%)	1.97%	(39.87%)	(63.50%)	(58.61%)	(49.93%)	(14.09%)	(27.72%)
50	% Revenue Change Including Dual Fuel	(35.62%)	1.97%	(38.96%)	(62.68%)	(57.75%)	(49.02%)	(13.62%)	(27.03%)

**PUBLIC DOCUMENT  
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Minnesota Power  
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Line No.	Revenue Deficiency	Total							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Average Rate Base	\$2,321,649,048	\$276,577,199	\$2,045,071,848	\$460,246,343	\$237,970,493	\$350,605,931	\$984,022,588	\$12,226,494
2	Operating Income	\$116,635,365	\$18,269,541	\$98,365,824	(\$1,226,574)	\$13,023,847	\$16,871,132	\$69,034,306	\$663,113
3	Revenue from Electricity Sales	\$743,686,150	\$92,496,292	\$651,189,858	\$113,389,400	\$77,951,676	\$109,203,489	\$346,821,239	\$3,824,054
4									
5	Claimed Rate of Return	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%
6									
7	Required Income	\$165,317,664	\$19,694,233	\$145,623,431	\$32,772,761	\$16,945,165	\$24,965,597	\$70,069,296	\$870,612
8	1-Composite Income Tax Rate	71.26%	71.26%	71.26%	71.26%	71.26%	71.26%	71.26%	71.26%
9	Required Revenue from Electricity Sales	\$812,004,512	\$94,495,634	\$717,508,878	\$161,102,408	\$83,454,662	\$120,562,866	\$348,273,694	\$4,115,248
10									
11	Revenue Deficiency	\$68,318,362	\$1,999,342	\$66,319,020	\$47,713,008	\$5,502,987	\$11,359,377	\$1,452,454	\$291,194

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Line No.	Revenue Deficiency	Customer							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	Average Rate Base	\$117,301,842	\$494,044	\$116,807,798	\$87,535,014	\$18,713,071	\$1,123,825	\$1,038,270	\$8,397,619
2	Operating Income	\$8,288,141	\$1,058,044	\$7,230,096	(\$11,083,511)	(\$1,643,202)	\$3,977,768	\$15,078,017	\$901,025
3	Revenue from Electricity Sales	\$46,872,094	\$1,662,860	\$45,209,234	\$11,188,377	\$3,134,054	\$6,207,955	\$21,459,828	\$3,219,020
4									
5	Claimed Rate of Return	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%
6									
7	Required Income	\$8,352,712	\$35,179	\$8,317,533	\$6,233,106	\$1,332,502	\$80,024	\$73,932	\$597,969
8	1-Composite Income Tax Rate	71.26%	71.26%	71.26%	71.26%	71.26%	71.26%	71.26%	71.26%
9	Required Revenue from Electricity Sales	\$46,962,711	\$227,421	\$46,735,289	\$35,489,673	\$7,310,011	\$738,051	\$403,827	\$2,793,727
10									
11	Revenue Deficiency	\$90,617	(\$1,435,439)	\$1,526,055	\$24,301,296	\$4,175,957	(\$5,469,904)	(\$21,056,000)	(\$425,294)

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Line No.	Revenue Deficiency	Demand							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1	Average Rate Base	\$2,123,382,230	\$265,207,952	\$1,858,174,278	\$362,913,759	\$212,744,101	\$338,426,694	\$940,372,062	\$3,717,662
2	Operating Income	(\$12,753,916)	\$16,959,912	(\$29,713,828)	(\$36,485,265)	(\$10,465,461)	(\$16,594,267)	\$34,193,552	(\$362,387)
3	Revenue from Electricity Sales	\$242,354,926	\$53,650,419	\$188,704,507	\$0	\$14,874,026	\$20,829,702	\$153,000,779	\$0
4									
5	Claimed Rate of Return	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%
6									
7	Required Income	\$151,199,678	\$18,884,663	\$132,315,016	\$25,842,000	\$15,148,869	\$24,098,350	\$66,961,073	\$264,724
8	1-Composite Income Tax Rate	71.26%	71.26%	71.26%	71.26%	71.26%	71.26%	71.26%	71.26%
9	Required Revenue from Electricity Sales	\$472,439,400	\$56,351,520	\$416,087,880	\$87,467,042	\$50,819,928	\$77,935,734	\$198,985,119	\$880,057
10									
11	Revenue Deficiency	\$230,084,474	\$2,701,101	\$227,383,373	\$87,467,042	\$35,945,902	\$57,106,032	\$45,984,340	\$880,057



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Line No.	Revenue Deficiency	Energy							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
1	Average Rate Base	\$80,964,975	\$10,875,203	\$70,089,772	\$9,797,570	\$6,513,321	\$11,055,413	\$42,612,256	\$111,212
2	Operating Income	\$121,101,141	\$251,585	\$120,849,556	\$46,342,203	\$25,132,510	\$29,487,631	\$19,762,737	\$124,475
3	Revenue from Electricity Sales	\$454,459,130	\$37,183,013	\$417,276,117	\$102,201,023	\$59,943,596	\$82,165,832	\$172,360,632	\$605,033
4									
5	Claimed Rate of Return	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%
6									
7	Required Income	\$5,765,273	\$774,391	\$4,990,882	\$697,656	\$463,794	\$787,223	\$3,034,291	\$7,919
8	1-Composite Income Tax Rate	71.26%	71.26%	71.26%	71.26%	71.26%	71.26%	71.26%	71.26%
9	Required Revenue from Electricity Sales	\$292,602,401	\$37,916,693	\$254,685,708	\$38,145,693	\$25,324,723	\$41,889,081	\$148,884,747	\$441,464
10									
11	Revenue Deficiency	(\$161,856,729)	\$733,680	(\$162,590,409)	(\$64,055,330)	(\$34,618,872)	(\$40,276,752)	(\$23,475,885)	(\$163,569)

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Line No.		Misc. Inputs
		(1)
1	Minnesota State Income Tax Rate	9.80%
2	Current Federal Income Tax Rate	21.00%
3	Composite Income Tax Rate	28.74%
4	1-Composite Income Tax Rate	71.26%
5	Gross-up Conversion Factor	1.40
6		
7	Cost of Long-Term Debt	0.043250
8	Weighted Cost of Long-Term Debt	0.020544
9	Common Equity Capitalization Ratio	0.525000
10	Return on Equity	9.65%
11	Claimed Rate of Return	7.12%

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Line No.	Rate Base	Total							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Average Rate Base								
2	Plant in Service								
3	Steam								
4	PIS - Steam	\$1,430,360,630	\$165,778,797	\$1,264,581,833	\$215,455,222	\$125,056,430	\$216,199,009	\$705,353,737	\$2,517,435
5	PIS - Steam Contra	(\$23,211,049)	(\$4,538,869)	(\$18,672,180)	(\$3,181,304)	(\$1,846,520)	(\$3,192,286)	(\$10,414,899)	(\$37,171)
6	Hydro								
7	PIS - Hydro	\$217,695,286	\$25,766,849	\$191,928,437	\$31,917,865	\$18,824,213	\$32,472,828	\$108,341,798	\$371,734
8	PIS - Hydro Contra	(\$827,109)	\$0	(\$827,109)	(\$137,487)	(\$81,110)	(\$139,914)	(\$466,997)	(\$1,601)
9	Wind								
10	PIS - Wind	\$824,037,772	\$95,505,978	\$728,531,794	\$124,124,810	\$72,045,622	\$124,553,309	\$406,357,746	\$1,450,306
11	PIS - Wind Contra	(\$23,348,949)	\$0	(\$23,348,949)	(\$3,978,116)	(\$2,309,013)	(\$3,991,849)	(\$13,023,490)	(\$46,481)
12	Transmission								
13	PIS - Transmission Production	\$62,523,724	\$7,246,500	\$55,277,224	\$9,417,949	\$5,466,449	\$9,450,461	\$30,832,324	\$110,042
14	PIS - Transmission	\$800,043,845	\$141,239,740	\$658,804,105	\$95,613,240	\$62,635,433	\$112,070,142	\$387,701,247	\$784,043
15	PIS - Transmission Contra	(\$12,270,177)	(\$2,578,291)	(\$9,691,886)	(\$1,406,598)	(\$921,451)	(\$1,648,701)	(\$5,703,602)	(\$11,534)
16	Distribution-Primary								
17	PIS - Primary Overhead Lines	\$115,170,963	\$0	\$115,170,963	\$64,012,279	\$25,576,988	\$23,670,895	\$0	\$1,910,801
18	PIS - Primary Underground Lines	\$121,006,012	\$0	\$121,006,012	\$60,697,515	\$28,733,140	\$30,105,623	\$0	\$1,469,734
19	Distribution-Secondary								
20	PIS - Secondary Overhead Lines	\$54,173,196	\$0	\$54,173,196	\$41,970,016	\$9,772,893	\$1,013,414	\$0	\$1,416,873
21	PIS - Secondary Underground Lines	\$12,628,457	\$0	\$12,628,457	\$6,856,999	\$2,842,992	\$2,901,140	\$0	\$27,327
22	PIS - Overhead Transformer	\$52,993,336	\$0	\$52,993,336	\$38,529,777	\$11,748,634	\$1,844,475	\$0	\$870,450
23	PIS - Underground Transformer	\$47,754,451	\$0	\$47,754,451	\$29,042,527	\$10,742,524	\$7,599,329	\$0	\$370,072
24	PIS - Overhead Services	\$6,398,655	\$0	\$6,398,655	\$4,984,303	\$1,133,364	\$110,242	\$0	\$170,745
25	PIS - Underground Services	\$12,148,171	\$0	\$12,148,171	\$7,121,531	\$2,702,508	\$2,274,748	\$0	\$49,384
26	PIS - Leased Property	\$3,248,089	\$0	\$3,248,089	\$0	\$0	\$0	\$0	\$3,248,089
27	PIS - Street Lighting	\$9,628,215	\$0	\$9,628,215	\$0	\$0	\$0	\$0	\$9,628,215
28	Distribution-Other								
29	PIS - Meters	\$77,684,200	\$879,035	\$76,805,165	\$58,885,174	\$14,795,932	\$961,237	\$2,018,661	\$144,160
30	PIS - Distribution Production	\$1,552,566	\$179,942	\$1,372,624	\$233,863	\$135,741	\$234,670	\$765,617	\$2,733
31	PIS - Distribution Bulk Delivery	\$112,023,125	\$31,682,958	\$80,340,167	\$30,182,691	\$19,907,455	\$26,961,643	\$2,982,494	\$305,884
32	PIS - Distribution Substations	\$72,768,998	\$0	\$72,768,998	\$29,352,586	\$19,307,132	\$23,811,768	\$0	\$297,512
33	PIS - Distribution Bulk Delivery Specific Assignment	\$1,088,270	\$1,088,270	\$0	\$0	\$0	\$0	\$0	\$0
34	PIS - Distribution Primary Specific Assignment	\$722,512	\$722,512	\$0	\$0	\$0	\$0	\$0	\$0
35	Distribution-Contra								
36	PIS - Distribution Contra	(\$11,515)	\$0	(\$11,515)	(\$6,080)	(\$2,648)	(\$2,622)	\$0	(\$165)
37	General Plant								
38	PIS - General Plant	\$231,261,000	\$24,589,831	\$206,671,169	\$64,737,336	\$27,770,676	\$33,297,568	\$78,880,028	\$1,985,561
39	PIS - General Plant Contra	\$21,310	\$2,266	\$19,044	\$5,965	\$2,559	\$3,068	\$7,269	\$183
40	Intangible Plant								
41	PIS - Intangible Plant	\$67,363,654	\$7,162,733	\$60,200,921	\$18,857,237	\$8,089,277	\$9,699,196	\$22,976,840	\$578,371
42	Subtotal Plant in Service	\$4,274,627,638	\$494,728,251	\$3,779,899,387	\$923,289,300	\$462,129,218	\$650,259,394	\$1,716,608,773	\$27,612,702
43	Construction Work in Progress								
44	Steam								
45	CWIP - Steam	\$8,652,204	\$1,002,790	\$7,649,413	\$1,303,281	\$756,462	\$1,307,781	\$4,266,661	\$15,228
46	CWIP - Steam Contra	(\$33,339)	(\$5,824)	(\$27,515)	(\$4,688)	(\$2,721)	(\$4,704)	(\$15,347)	(\$55)
47	Hydro								
48	CWIP - Hydro	\$2,344,467	\$271,724	\$2,072,743	\$353,147	\$204,977	\$354,366	\$1,156,127	\$4,126
49	Wind								
50	CWIP - Wind	\$942,904	\$109,283	\$833,622	\$142,030	\$82,438	\$142,520	\$464,974	\$1,660
51	Transmission								
52	CWIP - Transmission	\$25,293,161	\$4,465,255	\$20,827,906	\$3,022,786	\$1,980,202	\$3,543,066	\$12,257,066	\$24,787



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		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
105	Intangible Plant								
106	AA - Intangible Plant	(\$39,440,991)	(\$4,193,735)	(\$35,247,257)	(\$11,040,792)	(\$4,736,220)	(\$5,678,818)	(\$13,452,794)	(\$338,633)
107	Subtotal Accumulated Amortization	(\$39,440,991)	(\$4,193,735)	(\$35,247,257)	(\$11,040,792)	(\$4,736,220)	(\$5,678,818)	(\$13,452,794)	(\$338,633)
108	Fuel Inventory								
109	Fuel Inventory								
110	Fuel Inventory	\$17,141,063	\$2,300,673	\$14,840,389	\$2,070,126	\$1,376,256	\$2,337,870	\$9,032,654	\$23,483
111	Subtotal Fuel Inventory	\$17,141,063	\$2,300,673	\$14,840,389	\$2,070,126	\$1,376,256	\$2,337,870	\$9,032,654	\$23,483
112	Materials and Supplies								
113	Production								
114	M&S - Production	\$22,129,549	\$2,564,815	\$19,564,735	\$3,333,374	\$1,934,786	\$3,344,881	\$10,912,745	\$38,948
115	Transmission								
116	M&S - Transmission	\$4,795,206	\$822,840	\$3,972,366	\$584,385	\$378,860	\$676,011	\$2,328,132	\$4,977
117	Distribution								
118	M&S - Distribution	\$1,265,754	\$62,392	\$1,203,362	\$671,473	\$266,154	\$219,368	\$10,413	\$35,955
119	Subtotal Materials and Supplies	\$28,190,509	\$3,450,046	\$24,740,462	\$4,589,232	\$2,579,801	\$4,240,260	\$13,251,290	\$79,880
120	Prepayments								
121	Other Prepayments								
122	Other Prepayments	\$9,388,412	\$1,086,577	\$8,301,835	\$2,027,831	\$1,014,980	\$1,428,172	\$3,770,207	\$60,646
123	Prepaid Pension Asset								
124	Prepaid Pension Asset	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
125	Prepaid Silver Bay Power								
126	Prepaid Silver Bay Power	\$18,636,449	\$2,501,384	\$16,135,065	\$2,250,724	\$1,496,320	\$2,541,825	\$9,820,663	\$25,532
127	OPEB								
128	OPEB	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
129	Subtotal Prepayments	\$28,024,861	\$3,587,961	\$24,436,900	\$4,278,555	\$2,511,300	\$3,969,997	\$13,590,870	\$86,178
130	Cash Working Capital								
131	O&M Expenses								
132	CWC - Fuel	\$2,650,223	\$355,713	\$2,294,510	\$320,067	\$212,786	\$361,464	\$1,396,562	\$3,631
133	CWC - Purchased Power	(\$2,881,378)	(\$373,706)	(\$2,507,671)	(\$369,225)	(\$236,425)	(\$403,491)	(\$1,494,305)	(\$4,225)
134	CWC - Payroll	\$2,727,629	\$286,770	\$2,440,860	\$782,106	\$332,196	\$393,651	\$908,644	\$24,263
135	CWC - Other O&M	\$1,832,259	\$223,815	\$1,608,445	\$354,916	\$189,947	\$276,167	\$779,174	\$8,241
136	Taxes								
137	CWC - Property Taxes	(\$45,332,653)	(\$4,692,781)	(\$40,639,872)	(\$11,900,390)	(\$5,606,411)	(\$7,076,016)	(\$15,613,214)	(\$443,842)
138	CWC - Payroll Taxes	\$294,791	\$31,348	\$263,443	\$82,501	\$35,396	\$42,447	\$100,569	\$2,530
139	CWC - Air Quality Emission Tax	(\$401,424)	(\$53,879)	(\$347,545)	(\$48,480)	(\$32,230)	(\$54,750)	(\$211,535)	(\$550)
140	CWC - Minnesota Wind Production Tax	(\$49,835)	(\$6,689)	(\$43,146)	(\$6,019)	(\$4,001)	(\$6,797)	(\$26,261)	(\$68)
141	CWC - Sales Tax Collections	(\$839,711)	(\$89,286)	(\$750,425)	(\$235,062)	(\$100,836)	(\$120,904)	(\$286,414)	(\$7,210)
142	CWC - Income Taxes	(\$665,529)	(\$79,284)	(\$586,245)	(\$131,935)	(\$68,217)	(\$100,505)	(\$282,082)	(\$3,505)
143	CWC - Income Tax Increase	(\$1,243,259)	\$0	(\$1,243,259)	(\$275,215)	(\$144,278)	(\$214,539)	(\$602,367)	(\$6,860)
144	Subtotal Cash Working Capital	(\$43,908,885)	(\$4,397,980)	(\$39,510,905)	(\$11,426,735)	(\$5,422,074)	(\$6,903,272)	(\$15,331,230)	(\$427,594)
145	Asset Retirement Obligation								
146	Asset Retirement Obligation								
147	Asset Retirement Obligation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
148	Subtotal Asset Retirement Obligation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
149	Electric Vehicle Program								
150	Electric Vehicle Program								
151	Electric Vehicle Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
152	Subtotal Electric Vehicle Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
153	Workers Compensation Deposit								
154	Workers Compensation Deposit								
155	Workers Compensation Deposit	\$80,105	\$8,518	\$71,587	\$22,424	\$9,619	\$11,534	\$27,323	\$688
156	Subtotal Workers Compensation Deposit	\$80,105	\$8,518	\$71,587	\$22,424	\$9,619	\$11,534	\$27,323	\$688

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		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
157	Unamortized WPPI Transmission Amortization								
158	Unamortized WPPI Transmission Amortization								
159	Unamortized WPPI Transmission Amortization	(\$517,730)	(\$88,841)	(\$428,889)	(\$63,095)	(\$40,905)	(\$72,988)	(\$251,364)	(\$537)
160	Subtotal Unamortized WPPI Transmission Amortization	(\$517,730)	(\$88,841)	(\$428,889)	(\$63,095)	(\$40,905)	(\$72,988)	(\$251,364)	(\$537)
161	Unamortized UMWI Transaction Cost								
162	Unamortized UMWI Transaction Cost								
163	Unamortized UMWI Transaction Cost	\$1,201,867	\$206,236	\$995,631	\$146,470	\$94,957	\$169,435	\$583,521	\$1,247
164	Subtotal Unamortized UMWI Transaction Cost	\$1,201,867	\$206,236	\$995,631	\$146,470	\$94,957	\$169,435	\$583,521	\$1,247
165	Unamortized Boswell 1 and 2								
166	Unamortized Boswell 1 and 2								
167	Unamortized Boswell 1 and 2	(\$5,565,460)	(\$645,037)	(\$4,920,423)	(\$838,325)	(\$486,588)	(\$841,219)	(\$2,744,495)	(\$9,795)
168	Subtotal Unamortized Boswell 1 and 2	(\$5,565,460)	(\$645,037)	(\$4,920,423)	(\$838,325)	(\$486,588)	(\$841,219)	(\$2,744,495)	(\$9,795)
169	Customer Advances								
170	Distribution-Primary								
171	CA - Primary Overhead Lines	(\$1,198,459)	\$0	(\$1,198,459)	(\$666,106)	(\$266,152)	(\$246,317)	\$0	(\$19,884)
172	Distribution-Secondary								
173	CA - Secondary Overhead Lines	(\$563,721)	\$0	(\$563,721)	(\$436,736)	(\$101,696)	(\$10,545)	\$0	(\$14,744)
174	Subtotal Customer Advances	(\$1,762,180)	\$0	(\$1,762,180)	(\$1,102,842)	(\$367,848)	(\$256,863)	\$0	(\$34,627)
175	Other Deferred Credits - Hibbard								
176	Other Deferred Credits - Hibbard								
177	Other Deferred Credits - Hibbard	(\$339,222)	(\$39,316)	(\$299,906)	(\$51,097)	(\$29,658)	(\$51,273)	(\$167,281)	(\$597)
178	Subtotal Other Deferred Credits - Hibbard	(\$339,222)	(\$39,316)	(\$299,906)	(\$51,097)	(\$29,658)	(\$51,273)	(\$167,281)	(\$597)
179	Wind Performance Deposit								
180	Wind Performance Deposit								
181	Wind Performance Deposit	(\$150,000)	(\$17,385)	(\$132,615)	(\$22,595)	(\$13,114)	(\$22,672)	(\$73,969)	(\$264)
182	Subtotal Wind Performance Deposit	(\$150,000)	(\$17,385)	(\$132,615)	(\$22,595)	(\$13,114)	(\$22,672)	(\$73,969)	(\$264)
183	Accumulated Deferred Income Taxes								
184	Steam								
185	ADIT-Cr - Steam	(\$212,713,902)	(\$24,653,541)	(\$188,060,361)	(\$32,041,095)	(\$18,597,577)	(\$32,151,706)	(\$104,895,607)	(\$374,377)
186	Hydro								
187	ADIT-Cr - Hydro	(\$84,502,573)	(\$10,001,893)	(\$74,500,680)	(\$12,389,527)	(\$7,306,977)	(\$12,604,947)	(\$42,054,933)	(\$144,296)
188	Wind								
189	ADIT-Cr - Wind	(\$215,307,226)	(\$24,954,108)	(\$190,353,118)	(\$32,431,728)	(\$18,824,311)	(\$32,543,687)	(\$106,174,452)	(\$378,941)
190	Transmission								
191	ADIT-Cr - Transmission	(\$144,628,031)	(\$24,817,646)	(\$119,810,386)	(\$17,625,622)	(\$11,426,794)	(\$20,389,145)	(\$70,218,710)	(\$150,114)
192	Distribution								
193	ADIT-Cr - Distribution	(\$96,360,845)	(\$4,749,836)	(\$91,611,009)	(\$51,118,674)	(\$20,262,080)	(\$16,700,314)	(\$792,737)	(\$2,737,204)
194	General Plant								
195	ADIT-Cr - General Plant	(\$34,187,353)	(\$3,635,119)	(\$30,552,234)	(\$9,570,131)	(\$4,105,344)	(\$4,922,385)	(\$11,660,848)	(\$293,526)
196	Steam								
197	ADIT-Dr - Steam	\$42,408,619	\$4,915,159	\$37,493,460	\$6,388,010	\$3,707,786	\$6,410,063	\$20,912,963	\$74,639
198	Hydro								
199	ADIT-Dr - Hydro	\$6,428,484	\$760,888	\$5,667,595	\$942,526	\$555,874	\$958,914	\$3,199,304	\$10,977
200	Wind								
201	ADIT-Dr - Wind	\$337,332,473	\$39,096,834	\$298,235,639	\$50,812,391	\$29,492,978	\$50,987,803	\$166,348,762	\$593,705
202	Transmission								
203	ADIT-Dr - Transmission	\$30,741,013	\$5,275,046	\$25,465,967	\$3,746,366	\$2,428,791	\$4,333,759	\$14,925,145	\$31,907
204	Distribution								
205	ADIT-Dr - Distribution	\$22,355,254	\$1,101,939	\$21,253,314	\$11,859,287	\$4,700,705	\$3,874,393	\$183,911	\$635,018
206	General Plant								
207	ADIT-Dr - General Plant	\$26,145,747	\$2,780,060	\$23,365,687	\$7,319,029	\$3,139,678	\$3,764,534	\$8,917,964	\$224,482
208	Subtotal Accumulated Deferred Income Taxes	(\$322,288,341)	(\$38,882,216)	(\$283,406,125)	(\$74,109,168)	(\$36,497,270)	(\$48,982,720)	(\$121,309,238)	(\$2,507,728)

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Line No.	Rate Base	Total							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
209	Total	\$2,321,649,048	\$276,577,199	\$2,045,071,848	\$460,246,343	\$237,970,493	\$350,605,931	\$984,022,588	\$12,226,494







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Line No.	Rate Base	Customer							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
105	Intangible Plant								
106	AA - Intangible Plant	(\$6,182,957)	(\$36,893)	(\$6,146,064)	(\$4,696,377)	(\$966,228)	(\$145,425)	(\$59,704)	(\$278,330)
107	Subtotal Accumulated Amortization	(\$6,182,957)	(\$36,893)	(\$6,146,064)	(\$4,696,377)	(\$966,228)	(\$145,425)	(\$59,704)	(\$278,330)
108	Fuel Inventory								
109	Fuel Inventory								
110	Fuel Inventory	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
111	Subtotal Fuel Inventory	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
112	Materials and Supplies								
113	Production								
114	M&S - Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
115	Transmission								
116	M&S - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
117	Distribution								
118	M&S - Distribution	\$425,270	\$1,587	\$423,683	\$316,208	\$68,145	\$2,565	\$3,645	\$33,120
119	Subtotal Materials and Supplies	\$425,270	\$1,587	\$423,683	\$316,208	\$68,145	\$2,565	\$3,645	\$33,120
120	Prepayments								
121	Other Prepayments								
122	Other Prepayments	\$620,091	\$2,544	\$617,546	\$462,714	\$98,955	\$5,539	\$5,427	\$44,913
123	Prepaid Pension Asset								
124	Prepaid Pension Asset	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
125	Prepaid Silver Bay Power								
126	Prepaid Silver Bay Power	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
127	OPEB								
128	OPEB	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
129	Subtotal Prepayments	\$620,091	\$2,544	\$617,546	\$462,714	\$98,955	\$5,539	\$5,427	\$44,913
130	Cash Working Capital								
131	O&M Expenses								
132	CWC - Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
133	CWC - Purchased Power	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
134	CWC - Payroll	\$445,786	\$2,660	\$443,127	\$338,602	\$69,665	\$10,482	\$4,304	\$20,073
135	CWC - Other O&M	\$97,539	\$468	\$97,071	\$74,766	\$14,531	\$1,760	\$706	\$5,307
136	Taxes								
137	CWC - Property Taxes	(\$4,688,679)	(\$17,689)	(\$4,670,990)	(\$3,487,605)	(\$750,971)	(\$29,762)	(\$40,280)	(\$362,371)
138	CWC - Payroll Taxes	\$46,184	\$276	\$45,908	\$35,079	\$7,217	\$1,086	\$446	\$2,080
139	CWC - Air Quality Emission Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
140	CWC - Minnesota Wind Production Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
141	CWC - Sales Tax Collections	(\$131,637)	(\$785)	(\$130,852)	(\$99,987)	(\$20,571)	(\$3,096)	(\$1,271)	(\$5,926)
142	CWC - Income Taxes	(\$33,626)	(\$142)	(\$33,484)	(\$25,093)	(\$5,364)	(\$322)	(\$298)	(\$2,407)
143	CWC - Income Tax Increase	(\$62,816)	\$0	(\$62,816)	(\$47,074)	(\$10,063)	(\$604)	(\$558)	(\$4,516)
144	Subtotal Cash Working Capital	(\$4,327,249)	(\$15,213)	(\$4,312,036)	(\$3,211,311)	(\$695,557)	(\$20,457)	(\$36,950)	(\$347,760)
145	Asset Retirement Obligation								
146	Asset Retirement Obligation								
147	Asset Retirement Obligation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
148	Subtotal Asset Retirement Obligation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
149	Electric Vehicle Program								
150	Electric Vehicle Program								
151	Electric Vehicle Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
152	Subtotal Electric Vehicle Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
153	Workers Compensation Deposit								
154	Workers Compensation Deposit								
155	Workers Compensation Deposit	\$12,558	\$75	\$12,483	\$9,538	\$1,962	\$295	\$121	\$565
156	Subtotal Workers Compensation Deposit	\$12,558	\$75	\$12,483	\$9,538	\$1,962	\$295	\$121	\$565

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Line No.	Rate Base	Customer							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
157	Unamortized WPPI Transmission Amortization								
158	Unamortized WPPI Transmission Amortization								
159	Unamortized WPPI Transmission Amortization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
160	Subtotal Unamortized WPPI Transmission Amortization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
161	Unamortized UMWI Transaction Cost								
162	Unamortized UMWI Transaction Cost								
163	Unamortized UMWI Transaction Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
164	Subtotal Unamortized UMWI Transaction Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
165	Unamortized Boswell 1 and 2								
166	Unamortized Boswell 1 and 2								
167	Unamortized Boswell 1 and 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
168	Subtotal Unamortized Boswell 1 and 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
169	Customer Advances								
170	Distribution-Primary								
171	CA - Primary Overhead Lines	(\$450,021)	\$0	(\$450,021)	(\$364,211)	(\$67,576)	(\$1,410)	\$0	(\$16,824)
172	Distribution-Secondary								
173	CA - Secondary Overhead Lines	(\$278,704)	\$0	(\$278,704)	(\$226,162)	(\$38,499)	(\$206)	\$0	(\$13,836)
174	Subtotal Customer Advances	(\$728,725)	\$0	(\$728,725)	(\$590,374)	(\$106,074)	(\$1,617)	\$0	(\$30,660)
175	Other Deferred Credits - Hibbard								
176	Other Deferred Credits - Hibbard								
177	Other Deferred Credits - Hibbard	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
178	Subtotal Other Deferred Credits - Hibbard	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
179	Wind Performance Deposit								
180	Wind Performance Deposit								
181	Wind Performance Deposit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
182	Subtotal Wind Performance Deposit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
183	Accumulated Deferred Income Taxes								
184	Steam								
185	ADIT-Cr - Steam	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
186	Hydro								
187	ADIT-Cr - Hydro	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
188	Wind								
189	ADIT-Cr - Wind	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
190	Transmission								
191	ADIT-Cr - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
192	Distribution								
193	ADIT-Cr - Distribution	(\$32,375,471)	(\$120,838)	(\$32,254,634)	(\$24,072,672)	(\$5,187,793)	(\$195,301)	(\$277,498)	(\$2,521,370)
194	General Plant								
195	ADIT-Cr - General Plant	(\$5,359,372)	(\$31,979)	(\$5,327,393)	(\$4,070,807)	(\$837,524)	(\$126,054)	(\$51,751)	(\$241,256)
196	Steam								
197	ADIT-Dr - Steam	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
198	Hydro								
199	ADIT-Dr - Hydro	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200	Wind								
201	ADIT-Dr - Wind	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
202	Transmission								
203	ADIT-Dr - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204	Distribution								
205	ADIT-Dr - Distribution	\$7,510,954	\$28,034	\$7,482,920	\$5,584,745	\$1,203,543	\$45,309	\$64,378	\$584,946
206	General Plant								
207	ADIT-Dr - General Plant	\$4,098,731	\$24,457	\$4,074,274	\$3,113,265	\$640,520	\$96,404	\$39,578	\$184,507
208	Subtotal Accumulated Deferred Income Taxes	(\$26,125,158)	(\$100,326)	(\$26,024,832)	(\$19,445,470)	(\$4,181,254)	(\$179,643)	(\$225,293)	(\$1,993,173)

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Line No.	Rate Base	Customer							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
209	Total	\$117,301,842	\$494,044	\$116,807,798	\$87,535,014	\$18,713,071	\$1,123,825	\$1,038,270	\$8,397,619

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Line No.	Rate Base	Demand							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1	Average Rate Base								
2	Plant in Service								
3	Steam								
4	PIS - Steam	\$1,430,360,630	\$165,778,797	\$1,264,581,833	\$215,455,222	\$125,056,430	\$216,199,009	\$705,353,737	\$2,517,435
5	PIS - Steam Contra	(\$23,211,049)	(\$4,538,869)	(\$18,672,180)	(\$3,181,304)	(\$1,846,520)	(\$3,192,286)	(\$10,414,899)	(\$37,171)
6	Hydro								
7	PIS - Hydro	\$188,439,549	\$21,840,144	\$166,599,405	\$28,384,649	\$16,475,270	\$28,482,638	\$92,925,195	\$331,654
8	PIS - Hydro Contra	(\$715,955)	\$0	(\$715,955)	(\$121,982)	(\$70,802)	(\$122,403)	(\$399,343)	(\$1,425)
9	Wind								
10	PIS - Wind	\$824,037,772	\$95,505,978	\$728,531,794	\$124,124,810	\$72,045,622	\$124,553,309	\$406,357,746	\$1,450,306
11	PIS - Wind Contra	(\$23,348,949)	\$0	(\$23,348,949)	(\$3,978,116)	(\$2,309,013)	(\$3,991,849)	(\$13,023,490)	(\$46,481)
12	Transmission								
13	PIS - Transmission Production	\$62,523,724	\$7,246,500	\$55,277,224	\$9,417,949	\$5,466,449	\$9,450,461	\$30,832,324	\$110,042
14	PIS - Transmission	\$800,043,845	\$141,239,740	\$658,804,105	\$95,613,240	\$62,635,433	\$112,070,142	\$387,701,247	\$784,043
15	PIS - Transmission Contra	(\$12,270,177)	(\$2,578,291)	(\$9,691,886)	(\$1,406,598)	(\$921,451)	(\$1,648,701)	(\$5,703,602)	(\$11,534)
16	Distribution-Primary								
17	PIS - Primary Overhead Lines	\$71,924,266	\$0	\$71,924,266	\$29,011,852	\$19,082,992	\$23,535,374	\$0	\$294,048
18	PIS - Primary Underground Lines	\$91,722,557	\$0	\$91,722,557	\$36,997,823	\$24,335,888	\$30,013,857	\$0	\$374,989
19	Distribution-Secondary								
20	PIS - Secondary Overhead Lines	\$27,389,968	\$0	\$27,389,968	\$20,235,981	\$6,073,211	\$993,573	\$0	\$87,203
21	PIS - Secondary Underground Lines	\$11,311,309	\$0	\$11,311,309	\$5,845,972	\$2,565,593	\$2,891,839	\$0	\$7,906
22	PIS - Overhead Transformer	\$39,034,891	\$0	\$39,034,891	\$27,202,788	\$9,820,494	\$1,834,135	\$0	\$177,475
23	PIS - Underground Transformer	\$24,173,303	\$0	\$24,173,303	\$10,941,917	\$5,776,202	\$7,432,808	\$0	\$22,376
24	PIS - Overhead Services	\$2,959,378	\$0	\$2,959,378	\$2,193,401	\$658,282	\$107,694	\$0	\$0
25	PIS - Underground Services	\$8,798,920	\$0	\$8,798,920	\$4,550,686	\$1,997,137	\$2,251,097	\$0	\$0
26	PIS - Leased Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	PIS - Street Lighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Distribution-Other								
29	PIS - Meters	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0
30	PIS - Distribution Production	\$1,552,566	\$179,942	\$1,372,624	\$233,863	\$135,741	\$234,670	\$765,617	\$2,733
31	PIS - Distribution Bulk Delivery	\$112,023,125	\$31,682,958	\$80,340,167	\$30,182,691	\$19,907,455	\$26,961,643	\$2,982,494	\$305,884
32	PIS - Distribution Substations	\$72,768,998	\$0	\$72,768,998	\$29,352,586	\$19,307,132	\$23,811,768	\$0	\$297,512
33	PIS - Distribution Bulk Delivery Specific Assignment	\$1,088,270	\$1,088,270	\$0	\$0	\$0	\$0	\$0	\$0
34	PIS - Distribution Primary Specific Assignment	\$722,512	\$722,512	\$0	\$0	\$0	\$0	\$0	\$0
35	Distribution-Contra								
36	PIS - Distribution Contra	(\$7,979)	\$0	(\$7,979)	(\$3,218)	(\$2,117)	(\$2,611)	\$0	(\$33)
37	General Plant								
38	PIS - General Plant	\$144,342,290	\$17,573,234	\$126,769,056	\$31,081,454	\$18,037,324	\$25,534,652	\$51,831,458	\$284,169
39	PIS - General Plant Contra	\$13,301	\$1,619	\$11,682	\$2,864	\$1,662	\$2,353	\$4,776	\$26
40	Intangible Plant								
41	PIS - Intangible Plant	\$42,045,239	\$5,118,880	\$36,926,360	\$9,053,668	\$5,254,064	\$7,437,949	\$15,097,904	\$82,775
42	Subtotal Plant in Service	\$3,897,722,305	\$480,861,414	\$3,416,860,891	\$701,192,197	\$409,482,478	\$634,841,120	\$1,664,311,165	\$7,033,930
43	Construction Work in Progress								
44	Steam								
45	CWIP - Steam	\$8,652,204	\$1,002,790	\$7,649,413	\$1,303,281	\$756,462	\$1,307,781	\$4,266,661	\$15,228
46	CWIP - Steam Contra	(\$33,339)	(\$5,824)	(\$27,515)	(\$4,688)	(\$2,721)	(\$4,704)	(\$15,347)	(\$55)
47	Hydro								
48	CWIP - Hydro	\$2,344,467	\$271,724	\$2,072,743	\$353,147	\$204,977	\$354,366	\$1,156,127	\$4,126
49	Wind								
50	CWIP - Wind	\$942,904	\$109,283	\$833,622	\$142,030	\$82,438	\$142,520	\$464,974	\$1,660
51	Transmission								
52	CWIP - Transmission	\$25,293,161	\$4,465,255	\$20,827,906	\$3,022,786	\$1,980,202	\$3,543,066	\$12,257,066	\$24,787



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Line No.	Rate Base	Demand							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
105	Intangible Plant								
106	AA - Intangible Plant	(\$24,617,220)	(\$2,997,072)	(\$21,620,149)	(\$5,300,865)	(\$3,076,221)	(\$4,354,872)	(\$8,839,727)	(\$48,464)
107	Subtotal Accumulated Amortization	(\$24,617,220)	(\$2,997,072)	(\$21,620,149)	(\$5,300,865)	(\$3,076,221)	(\$4,354,872)	(\$8,839,727)	(\$48,464)
108	Fuel Inventory								
109	Fuel Inventory								
110	Fuel Inventory	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
111	Subtotal Fuel Inventory	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
112	Materials and Supplies								
113	Production								
114	M&S - Production	\$22,129,549	\$2,564,815	\$19,564,735	\$3,333,374	\$1,934,786	\$3,344,881	\$10,912,745	\$38,948
115	Transmission								
116	M&S - Transmission	\$4,795,206	\$822,840	\$3,972,366	\$584,385	\$378,860	\$676,011	\$2,328,132	\$4,977
117	Distribution								
118	M&S - Distribution	\$840,484	\$60,804	\$779,679	\$355,264	\$198,009	\$216,803	\$6,768	\$2,835
119	Subtotal Materials and Supplies	\$27,765,239	\$3,448,459	\$24,316,780	\$4,273,024	\$2,511,656	\$4,237,695	\$13,247,645	\$46,760
120	Prepayments								
121	Other Prepayments								
122	Other Prepayments	\$8,560,611	\$1,056,121	\$7,504,490	\$1,540,036	\$899,351	\$1,394,309	\$3,655,345	\$15,449
123	Prepaid Pension Asset								
124	Prepaid Pension Asset	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
125	Prepaid Silver Bay Power								
126	Prepaid Silver Bay Power	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
127	OPEB								
128	OPEB	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
129	Subtotal Prepayments	\$8,560,611	\$1,056,121	\$7,504,490	\$1,540,036	\$899,351	\$1,394,309	\$3,655,345	\$15,449
130	Cash Working Capital								
131	O&M Expenses								
132	CWC - Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
133	CWC - Purchased Power	(\$711,365)	(\$82,447)	(\$628,918)	(\$107,153)	(\$62,195)	(\$107,523)	(\$350,796)	(\$1,252)
134	CWC - Payroll	\$1,776,903	\$216,337	\$1,560,566	\$382,523	\$221,989	\$314,301	\$638,256	\$3,498
135	CWC - Other O&M	\$852,122	\$115,550	\$736,572	\$151,494	\$90,160	\$138,463	\$355,050	\$1,406
136	Taxes								
137	CWC - Property Taxes	(\$39,590,290)	(\$4,533,666)	(\$35,056,624)	(\$8,285,532)	(\$4,770,840)	(\$6,902,541)	(\$15,017,684)	(\$80,027)
138	CWC - Payroll Taxes	\$184,088	\$22,413	\$161,675	\$39,629	\$22,998	\$32,562	\$66,124	\$362
139	CWC - Air Quality Emission Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
140	CWC - Minnesota Wind Production Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
141	CWC - Sales Tax Collections	(\$524,108)	(\$63,809)	(\$460,300)	(\$112,857)	(\$65,494)	(\$92,717)	(\$188,201)	(\$1,032)
142	CWC - Income Taxes	(\$608,693)	(\$76,025)	(\$532,668)	(\$104,034)	(\$60,986)	(\$97,014)	(\$269,569)	(\$1,066)
143	CWC - Income Tax Increase	(\$1,137,086)	\$0	(\$1,137,086)	(\$222,080)	(\$130,186)	(\$207,096)	(\$575,448)	(\$2,275)
144	Subtotal Cash Working Capital	(\$39,758,430)	(\$4,401,648)	(\$35,356,782)	(\$8,258,010)	(\$4,754,553)	(\$6,921,565)	(\$15,342,268)	(\$80,386)
145	Asset Retirement Obligation								
146	Asset Retirement Obligation								
147	Asset Retirement Obligation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
148	Subtotal Asset Retirement Obligation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
149	Electric Vehicle Program								
150	Electric Vehicle Program								
151	Electric Vehicle Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
152	Subtotal Electric Vehicle Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
153	Workers Compensation Deposit								
154	Workers Compensation Deposit								
155	Workers Compensation Deposit	\$49,998	\$6,087	\$43,911	\$10,766	\$6,248	\$8,845	\$17,954	\$98
156	Subtotal Workers Compensation Deposit	\$49,998	\$6,087	\$43,911	\$10,766	\$6,248	\$8,845	\$17,954	\$98

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		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
157	Unamortized WPPI Transmission Amortization								
158	Unamortized WPPI Transmission Amortization								
159	Unamortized WPPI Transmission Amortization	(\$517,730)	(\$88,841)	(\$428,889)	(\$63,095)	(\$40,905)	(\$72,988)	(\$251,364)	(\$537)
160	Subtotal Unamortized WPPI Transmission Amortization	(\$517,730)	(\$88,841)	(\$428,889)	(\$63,095)	(\$40,905)	(\$72,988)	(\$251,364)	(\$537)
161	Unamortized UMWI Transaction Cost								
162	Unamortized UMWI Transaction Cost								
163	Unamortized UMWI Transaction Cost	\$1,201,867	\$206,236	\$995,631	\$146,470	\$94,957	\$169,435	\$583,521	\$1,247
164	Subtotal Unamortized UMWI Transaction Cost	\$1,201,867	\$206,236	\$995,631	\$146,470	\$94,957	\$169,435	\$583,521	\$1,247
165	Unamortized Boswell 1 and 2								
166	Unamortized Boswell 1 and 2								
167	Unamortized Boswell 1 and 2	(\$5,565,460)	(\$645,037)	(\$4,920,423)	(\$838,325)	(\$486,588)	(\$841,219)	(\$2,744,495)	(\$9,795)
168	Subtotal Unamortized Boswell 1 and 2	(\$5,565,460)	(\$645,037)	(\$4,920,423)	(\$838,325)	(\$486,588)	(\$841,219)	(\$2,744,495)	(\$9,795)
169	Customer Advances								
170	Distribution-Primary								
171	CA - Primary Overhead Lines	(\$748,437)	\$0	(\$748,437)	(\$301,895)	(\$198,576)	(\$244,907)	\$0	(\$3,060)
172	Distribution-Secondary								
173	CA - Secondary Overhead Lines	(\$285,018)	\$0	(\$285,018)	(\$210,574)	(\$63,197)	(\$10,339)	\$0	(\$907)
174	Subtotal Customer Advances	(\$1,033,455)	\$0	(\$1,033,455)	(\$512,468)	(\$261,773)	(\$255,246)	\$0	(\$3,967)
175	Other Deferred Credits - Hibbard								
176	Other Deferred Credits - Hibbard								
177	Other Deferred Credits - Hibbard	(\$339,222)	(\$39,316)	(\$299,906)	(\$51,097)	(\$29,658)	(\$51,273)	(\$167,281)	(\$597)
178	Subtotal Other Deferred Credits - Hibbard	(\$339,222)	(\$39,316)	(\$299,906)	(\$51,097)	(\$29,658)	(\$51,273)	(\$167,281)	(\$597)
179	Wind Performance Deposit								
180	Wind Performance Deposit								
181	Wind Performance Deposit	(\$150,000)	(\$17,385)	(\$132,615)	(\$22,595)	(\$13,114)	(\$22,672)	(\$73,969)	(\$264)
182	Subtotal Wind Performance Deposit	(\$150,000)	(\$17,385)	(\$132,615)	(\$22,595)	(\$13,114)	(\$22,672)	(\$73,969)	(\$264)
183	Accumulated Deferred Income Taxes								
184	Steam								
185	ADIT-Cr - Steam	(\$212,713,902)	(\$24,653,541)	(\$188,060,361)	(\$32,041,095)	(\$18,597,577)	(\$32,151,706)	(\$104,895,607)	(\$374,377)
186	Hydro								
187	ADIT-Cr - Hydro	(\$73,146,402)	(\$8,477,668)	(\$64,668,734)	(\$11,018,042)	(\$6,395,190)	(\$11,056,079)	(\$36,070,685)	(\$128,738)
188	Wind								
189	ADIT-Cr - Wind	(\$215,307,226)	(\$24,954,108)	(\$190,353,118)	(\$32,431,728)	(\$18,824,311)	(\$32,543,687)	(\$106,174,452)	(\$378,941)
190	Transmission								
191	ADIT-Cr - Transmission	(\$144,628,031)	(\$24,817,646)	(\$119,810,386)	(\$17,625,622)	(\$11,426,794)	(\$20,389,145)	(\$70,218,710)	(\$150,114)
192	Distribution								
193	ADIT-Cr - Distribution	(\$63,985,373)	(\$4,628,998)	(\$59,356,375)	(\$27,046,001)	(\$15,074,286)	(\$16,505,013)	(\$515,239)	(\$215,835)
194	General Plant								
195	ADIT-Cr - General Plant	(\$21,338,145)	(\$2,597,854)	(\$18,740,291)	(\$4,594,777)	(\$2,666,461)	(\$3,774,792)	(\$7,662,253)	(\$42,009)
196	Steam								
197	ADIT-Dr - Steam	\$42,408,619	\$4,915,159	\$37,493,460	\$6,388,010	\$3,707,786	\$6,410,063	\$20,912,963	\$74,639
198	Hydro								
199	ADIT-Dr - Hydro	\$5,564,569	\$644,934	\$4,919,636	\$838,191	\$486,510	\$841,085	\$2,744,056	\$9,794
200	Wind								
201	ADIT-Dr - Wind	\$337,332,473	\$39,096,834	\$298,235,639	\$50,812,391	\$29,492,978	\$50,987,803	\$166,348,762	\$593,705
202	Transmission								
203	ADIT-Dr - Transmission	\$30,741,013	\$5,275,046	\$25,465,967	\$3,746,366	\$2,428,791	\$4,333,759	\$14,925,145	\$31,907
204	Distribution								
205	ADIT-Dr - Distribution	\$14,844,300	\$1,073,905	\$13,770,394	\$6,274,542	\$3,497,162	\$3,829,084	\$119,533	\$50,073
206	General Plant								
207	ADIT-Dr - General Plant	\$16,318,951	\$1,986,783	\$14,332,169	\$3,513,986	\$2,039,251	\$2,886,879	\$5,859,925	\$32,127
208	Subtotal Accumulated Deferred Income Taxes	(\$283,909,154)	(\$37,137,154)	(\$246,772,000)	(\$53,183,779)	(\$31,332,140)	(\$47,131,750)	(\$114,626,562)	(\$497,768)



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		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
209	Total	\$2,123,382,230	\$265,207,952	\$1,858,174,278	\$362,913,759	\$212,744,101	\$338,426,694	\$940,372,062	\$3,717,662





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Line No.	Rate Base	Energy							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
105	Intangible Plant								
106	AA - Intangible Plant	(\$8,640,814)	(\$1,159,770)	(\$7,481,044)	(\$1,043,551)	(\$693,771)	(\$1,178,521)	(\$4,553,363)	(\$11,838)
107	Subtotal Accumulated Amortization	(\$8,640,814)	(\$1,159,770)	(\$7,481,044)	(\$1,043,551)	(\$693,771)	(\$1,178,521)	(\$4,553,363)	(\$11,838)
108	Fuel Inventory								
109	Fuel Inventory								
110	Fuel Inventory	\$17,141,063	\$2,300,673	\$14,840,389	\$2,070,126	\$1,376,256	\$2,337,870	\$9,032,654	\$23,483
111	Subtotal Fuel Inventory	\$17,141,063	\$2,300,673	\$14,840,389	\$2,070,126	\$1,376,256	\$2,337,870	\$9,032,654	\$23,483
112	Materials and Supplies								
113	Production								
114	M&S - Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
115	Transmission								
116	M&S - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
117	Distribution								
118	M&S - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
119	Subtotal Materials and Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
120	Prepayments								
121	Other Prepayments								
122	Other Prepayments	\$207,711	\$27,912	\$179,799	\$25,081	\$16,674	\$28,325	\$109,435	\$285
123	Prepaid Pension Asset								
124	Prepaid Pension Asset	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
125	Prepaid Silver Bay Power								
126	Prepaid Silver Bay Power	\$18,636,449	\$2,501,384	\$16,135,065	\$2,250,724	\$1,496,320	\$2,541,825	\$9,820,663	\$25,532
127	OPEB								
128	OPEB	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
129	Subtotal Prepayments	\$18,844,160	\$2,529,296	\$16,314,864	\$2,275,805	\$1,512,995	\$2,570,150	\$9,930,098	\$25,816
130	Cash Working Capital								
131	O&M Expenses								
132	CWC - Fuel	\$2,650,223	\$355,713	\$2,294,510	\$320,067	\$212,786	\$361,464	\$1,396,562	\$3,631
133	CWC - Purchased Power	(\$2,170,012)	(\$291,259)	(\$1,878,753)	(\$262,072)	(\$174,230)	(\$295,968)	(\$1,143,510)	(\$2,973)
134	CWC - Payroll	\$504,940	\$67,773	\$437,167	\$60,982	\$40,542	\$68,869	\$266,083	\$692
135	CWC - Other O&M	\$882,599	\$107,797	\$774,802	\$128,656	\$85,256	\$135,944	\$423,417	\$1,528
136	Taxes								
137	CWC - Property Taxes	(\$1,053,684)	(\$141,426)	(\$912,258)	(\$127,253)	(\$84,600)	(\$143,712)	(\$555,249)	(\$1,443)
138	CWC - Payroll Taxes	\$64,520	\$8,660	\$55,860	\$7,792	\$5,180	\$8,800	\$33,999	\$88
139	CWC - Air Quality Emission Tax	(\$401,424)	(\$53,879)	(\$347,545)	(\$48,480)	(\$32,230)	(\$54,750)	(\$211,535)	(\$550)
140	CWC - Minnesota Wind Production Tax	(\$49,835)	(\$6,689)	(\$43,146)	(\$6,019)	(\$4,001)	(\$6,797)	(\$26,261)	(\$68)
141	CWC - Sales Tax Collections	(\$183,966)	(\$24,692)	(\$159,274)	(\$22,218)	(\$14,771)	(\$25,091)	(\$96,943)	(\$252)
142	CWC - Income Taxes	(\$23,210)	(\$3,118)	(\$20,092)	(\$2,809)	(\$1,867)	(\$3,169)	(\$12,215)	(\$32)
143	CWC - Income Tax Increase	(\$43,357)	\$0	(\$43,357)	(\$6,061)	(\$4,029)	(\$6,839)	(\$26,360)	(\$69)
144	Subtotal Cash Working Capital	\$176,794	\$18,880	\$157,913	\$42,586	\$28,036	\$38,750	\$47,989	\$552
145	Asset Retirement Obligation								
146	Asset Retirement Obligation								
147	Asset Retirement Obligation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
148	Subtotal Asset Retirement Obligation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
149	Electric Vehicle Program								
150	Electric Vehicle Program								
151	Electric Vehicle Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
152	Subtotal Electric Vehicle Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
153	Workers Compensation Deposit								
154	Workers Compensation Deposit								
155	Workers Compensation Deposit	\$17,550	\$2,356	\$15,194	\$2,119	\$1,409	\$2,394	\$9,248	\$24
156	Subtotal Workers Compensation Deposit	\$17,550	\$2,356	\$15,194	\$2,119	\$1,409	\$2,394	\$9,248	\$24

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		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
157	Unamortized WPPI Transmission Amortization								
158	Unamortized WPPI Transmission Amortization								
159	Unamortized WPPI Transmission Amortization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
160	Subtotal Unamortized WPPI Transmission Amortization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
161	Unamortized UMWI Transaction Cost								
162	Unamortized UMWI Transaction Cost								
163	Unamortized UMWI Transaction Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
164	Subtotal Unamortized UMWI Transaction Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
165	Unamortized Boswell 1 and 2								
166	Unamortized Boswell 1 and 2								
167	Unamortized Boswell 1 and 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
168	Subtotal Unamortized Boswell 1 and 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
169	Customer Advances								
170	Distribution-Primary								
171	CA - Primary Overhead Lines	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
172	Distribution-Secondary								
173	CA - Secondary Overhead Lines	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
174	Subtotal Customer Advances	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
175	Other Deferred Credits - Hibbard								
176	Other Deferred Credits - Hibbard								
177	Other Deferred Credits - Hibbard	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
178	Subtotal Other Deferred Credits - Hibbard	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
179	Wind Performance Deposit								
180	Wind Performance Deposit								
181	Wind Performance Deposit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
182	Subtotal Wind Performance Deposit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
183	Accumulated Deferred Income Taxes								
184	Steam								
185	ADIT-Cr - Steam	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
186	Hydro								
187	ADIT-Cr - Hydro	(\$11,356,171)	(\$1,524,225)	(\$9,831,946)	(\$1,371,485)	(\$911,787)	(\$1,548,868)	(\$5,984,248)	(\$15,558)
188	Wind								
189	ADIT-Cr - Wind	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
190	Transmission								
191	ADIT-Cr - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
192	Distribution								
193	ADIT-Cr - Distribution	(\$0)	\$0	(\$0)	\$0	\$0	\$0	(\$0)	\$0
194	General Plant								
195	ADIT-Cr - General Plant	(\$7,489,836)	(\$1,005,286)	(\$6,484,550)	(\$904,547)	(\$601,359)	(\$1,021,539)	(\$3,946,844)	(\$10,261)
196	Steam								
197	ADIT-Dr - Steam	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
198	Hydro								
199	ADIT-Dr - Hydro	\$863,914	\$115,955	\$747,960	\$104,335	\$69,364	\$117,829	\$455,248	\$1,184
200	Wind								
201	ADIT-Dr - Wind	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
202	Transmission								
203	ADIT-Dr - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204	Distribution								
205	ADIT-Dr - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
206	General Plant								
207	ADIT-Dr - General Plant	\$5,728,064	\$768,821	\$4,959,244	\$691,778	\$459,906	\$781,251	\$3,018,461	\$7,848
208	Subtotal Accumulated Deferred Income Taxes	(\$12,254,029)	(\$1,644,736)	(\$10,609,293)	(\$1,479,919)	(\$983,876)	(\$1,671,327)	(\$6,457,383)	(\$16,788)

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Line No.	Rate Base	Energy							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
209	Total	\$80,964,975	\$10,875,203	\$70,089,772	\$9,797,570	\$6,513,321	\$11,055,413	\$42,612,256	\$111,212

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Line No.	Operating Income	Total							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Operating Income								
2	Operating Revenue								
3	Revenue from Sales by Rate Class and Dual Fuel								
4	Sales by Rate Class	\$733,441,058	\$92,496,292	\$640,944,766	\$111,948,172	\$76,999,161	\$107,584,269	\$340,605,482	\$3,807,682
5	Dual Fuel	\$10,245,092	\$0	\$10,245,092	\$1,441,228	\$952,515	\$1,619,220	\$6,215,757	\$16,372
6	Other Revenue from Sales								
7	Intersystem Sales	\$30,286,762	\$4,025,276	\$26,261,485	\$3,722,623	\$2,447,241	\$4,162,888	\$15,886,393	\$42,340
8	LP Demand Response	(\$1,922,400)	\$0	(\$1,922,400)	(\$327,532)	(\$190,109)	(\$328,663)	(\$1,072,269)	(\$3,827)
9	Sales for Resale	\$115,185,926	\$14,680,770	\$100,505,156	\$15,181,497	\$9,552,073	\$16,338,221	\$59,258,966	\$174,399
10	Production								
11	OOR - Production	\$1,990,996	\$254,677	\$1,736,320	\$260,916	\$164,750	\$281,667	\$1,025,991	\$2,995
12	Transmission								
13	OOR - Transmission	\$37,167,109	\$6,377,741	\$30,789,368	\$4,529,505	\$2,936,505	\$5,239,687	\$18,045,094	\$38,577
14	Distribution-Primary								
15	OOR - Primary Overhead Lines	\$200,474	\$0	\$200,474	\$111,424	\$44,521	\$41,203	\$0	\$3,326
16	OOR - Primary Underground Lines	\$212,362	\$0	\$212,362	\$106,522	\$50,426	\$52,834	\$0	\$2,579
17	Distribution-Secondary								
18	OOR - Secondary Overhead Lines	\$94,297	\$0	\$94,297	\$73,056	\$17,011	\$1,764	\$0	\$2,466
19	OOR - Secondary Underground Lines	\$22,163	\$0	\$22,163	\$12,034	\$4,989	\$5,091	\$0	\$48
20	OOR - Overhead Transformer	\$92,043	\$0	\$92,043	\$66,922	\$20,406	\$3,204	\$0	\$1,512
21	OOR - Underground Transformer	\$82,944	\$0	\$82,944	\$50,444	\$18,659	\$13,199	\$0	\$643
22	OOR - Overhead Services	\$11,107	\$0	\$11,107	\$8,652	\$1,967	\$191	\$0	\$296
23	OOR - Underground Services	\$21,087	\$0	\$21,087	\$12,362	\$4,691	\$3,949	\$0	\$86
24	OOR - Leased Property	\$5,638	\$0	\$5,638	\$0	\$0	\$0	\$0	\$5,638
25	OOR - Street Lighting	\$16,713	\$0	\$16,713	\$0	\$0	\$0	\$0	\$16,713
26	Distribution-Other								
27	OOR - Meters	\$135,032	\$1,528	\$133,504	\$102,355	\$25,718	\$1,671	\$3,509	\$251
28	OOR - Distribution Production	\$22,695	\$312	\$22,383	\$406	\$236	\$407	\$1,329	\$5
29	OOR - Distribution Bulk Delivery	\$194,454	\$54,996	\$139,457	\$52,392	\$34,556	\$46,801	\$5,177	\$531
30	OOR - Distribution Substations	\$126,763	\$0	\$126,763	\$51,132	\$33,633	\$41,480	\$0	\$518
31	OOR - Distribution Bulk Delivery Specific Assignment	\$1,889	\$1,889	\$0	\$0	\$0	\$0	\$0	\$0
32	OOR - Distribution Primary Specific Assignment	\$1,254	\$1,254	\$0	\$0	\$0	\$0	\$0	\$0
33	General Plant								
34	OOR - General Plant	\$1,278,577	\$135,950	\$1,142,626	\$357,914	\$153,536	\$184,093	\$436,105	\$10,978
35	Conservation Improvement Program								
36	OOR - Conservation Improvement Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Solar Renewable Resources Rider								
38	OOR - Solar Renewable Resources Rider	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Transmission Cost Recovery Rider								
40	OOR - Transmission Cost Recovery Rider	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	Subtotal Operating Revenue	\$928,894,035	\$118,030,686	\$810,863,349	\$137,762,024	\$93,272,485	\$135,293,177	\$440,411,535	\$4,124,127
42	Operation and Maintenance Expenses								
43	Steam								
44	O&M - Steam	(\$35,127,108)	(\$4,371,988)	(\$30,755,120)	(\$4,800,990)	(\$2,953,947)	(\$5,067,150)	(\$17,877,612)	(\$55,421)
45	Hydro								
46	O&M - Hydro	(\$5,146,274)	(\$649,357)	(\$4,496,917)	(\$688,955)	(\$429,320)	(\$735,236)	(\$2,635,474)	(\$7,931)
47	Wind								
48	O&M - Wind	(\$17,535,442)	(\$2,032,358)	(\$15,503,084)	(\$2,641,364)	(\$1,533,124)	(\$2,650,482)	(\$8,647,253)	(\$30,862)
49	Transmission								
50	O&M - Transmission	(\$57,798,343)	(\$9,917,986)	(\$47,880,357)	(\$7,043,806)	(\$4,566,541)	(\$8,148,205)	(\$28,061,815)	(\$59,991)
51	Distribution								
52	O&M - Meters	(\$1,613,692)	(\$18,260)	(\$1,595,432)	(\$1,223,190)	(\$307,348)	(\$19,967)	(\$41,933)	(\$2,995)

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Line No.	Operating Income	Total							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
53	O&M - Distribution-Other	(\$26,972,581)	(\$1,457,205)	(\$25,515,376)	(\$13,543,900)	(\$5,738,201)	(\$5,215,647)	(\$162,197)	(\$855,431)
54	Other Power Supply								
55	O&M - Other Power Supply	(\$1,813,088)	(\$210,137)	(\$1,602,951)	(\$273,105)	(\$158,518)	(\$274,048)	(\$894,088)	(\$3,191)
56	Purchased Power								
57	O&M - Purchased Power	(\$327,149,314)	(\$42,430,313)	(\$284,719,001)	(\$41,921,551)	(\$26,843,501)	(\$45,812,029)	(\$169,662,225)	(\$479,694)
58	Fuel								
59	O&M - Fuel	(\$94,465,966)	(\$12,679,222)	(\$81,786,744)	(\$11,408,655)	(\$7,584,672)	(\$12,884,213)	(\$49,779,785)	(\$129,418)
60	Customer Accounting								
61	O&M - Customer Accounting	(\$5,953,962)	(\$48,943)	(\$5,905,019)	(\$4,902,373)	(\$832,780)	(\$65,044)	(\$62,434)	(\$42,388)
62	Customer Credit Cards								
63	O&M - Customer Credit Cards	(\$294,188)	\$0	(\$294,188)	(\$283,842)	(\$9,598)	(\$46)	\$0	(\$702)
64	Customer Service and Information								
65	O&M - Customer Service and Information	(\$1,531,513)	(\$15,878)	(\$1,515,635)	(\$984,788)	(\$294,097)	(\$215,230)	(\$21,108)	(\$411)
66	Conservation Improvement Program								
67	O&M - Conservation Improvement Program	(\$10,714,344)	\$0	(\$10,714,344)	(\$4,280,380)	(\$2,808,230)	(\$3,567,877)	\$0	(\$57,857)
68	Sales								
69	O&M - Sales	(\$1,856)	\$0	(\$1,856)	(\$1,856)	\$0	\$0	\$0	\$0
70	Administrative and General								
71	O&M - Property Insurance	(\$7,509,468)	(\$869,116)	(\$6,640,352)	(\$1,621,992)	(\$811,847)	(\$1,142,346)	(\$3,015,659)	(\$48,509)
72	O&M - Regulatory Expenses - MISO	(\$1,490,186)	(\$255,711)	(\$1,234,475)	(\$181,607)	(\$117,737)	(\$210,081)	(\$723,504)	(\$1,547)
73	O&M - Regulatory Expenses - MISC	(\$2,953,988)	(\$341,883)	(\$2,612,105)	(\$638,040)	(\$319,355)	(\$449,363)	(\$1,186,265)	(\$19,082)
74	O&M - Advertising	(\$5,250)	(\$558)	(\$4,692)	(\$1,470)	(\$630)	(\$756)	(\$1,791)	(\$45)
75	O&M - Franchise Requirements	(\$23,641)	\$0	(\$23,641)	(\$5,233)	(\$2,744)	(\$4,080)	(\$11,454)	(\$130)
76	O&M - Other Administrative and General	(\$55,237,061)	(\$5,873,321)	(\$49,363,740)	(\$15,462,617)	(\$6,633,071)	(\$7,953,178)	(\$18,840,621)	(\$474,255)
77	Charitable Contributions								
78	O&M - Charitable Contributions	(\$271,905)	(\$28,911)	(\$242,993)	(\$76,115)	(\$32,651)	(\$39,150)	(\$92,743)	(\$2,335)
79	Interest on Customer Deposits								
80	O&M - Interest on Customer Deposits	(\$1,248,000)	\$0	(\$1,248,000)	(\$276,264)	(\$144,829)	(\$215,357)	(\$604,664)	(\$6,886)
81	Subtotal Operation and Maintenance Expenses	(\$654,857,171)	(\$81,201,145)	(\$573,656,025)	(\$112,262,094)	(\$62,122,742)	(\$94,669,484)	(\$302,322,625)	(\$2,279,081)
82	Depreciation Expense								
83	Steam								
84	DE - Steam	(\$74,583,532)	(\$8,644,231)	(\$65,939,301)	(\$11,234,517)	(\$6,520,838)	(\$11,273,301)	(\$36,779,377)	(\$131,267)
85	DE - Steam Contra	\$1,189,506	\$186,039	\$1,003,467	\$170,967	\$99,234	\$171,558	\$559,710	\$1,998
86	Hydro								
87	DE - Hydro	(\$3,967,030)	(\$469,546)	(\$3,497,484)	(\$581,635)	(\$343,031)	(\$591,748)	(\$1,974,297)	(\$6,774)
88	DE - Hydro Contra	\$17,252	\$0	\$17,252	\$2,867	\$1,692	\$2,918	\$9,741	\$34
89	Wind								
90	DE - Wind	(\$24,238,539)	(\$2,809,247)	(\$21,429,292)	(\$3,651,051)	(\$2,119,175)	(\$3,663,655)	(\$11,952,751)	(\$42,660)
91	DE - Wind Contra	\$666,822	\$0	\$666,822	\$113,611	\$65,943	\$114,003	\$371,938	\$1,327
92	Transmission								
93	DE - Transmission	(\$18,593,988)	(\$3,200,852)	(\$15,393,136)	(\$2,264,111)	(\$1,468,042)	(\$2,619,566)	(\$9,022,143)	(\$19,273)
94	DE - Transmission Contra	\$1,048,483	\$178,669	\$869,814	\$126,238	\$82,697	\$147,965	\$511,879	\$1,035
95	Distribution								
96	DE - Distribution	(\$23,548,293)	(\$1,157,354)	(\$22,390,940)	(\$12,492,420)	(\$4,953,050)	(\$4,084,487)	(\$193,235)	(\$667,748)
97	General Plant								
98	DE - General Plant	(\$7,586,643)	(\$806,683)	(\$6,779,960)	(\$2,123,743)	(\$911,032)	(\$1,092,345)	(\$2,587,702)	(\$65,137)
99	DE - General Plant Contra	\$2,496	\$265	\$2,231	\$699	\$300	\$359	\$851	\$21
100	Subtotal Depreciation Expense	(\$149,593,466)	(\$16,722,939)	(\$132,870,527)	(\$31,933,096)	(\$16,065,304)	(\$22,888,298)	(\$61,055,386)	(\$928,444)
101	Amortization Expense								
102	Amortization Expense								
103	AE - Intangible Plant	(\$6,234,841)	(\$662,947)	(\$5,571,894)	(\$1,745,331)	(\$748,703)	(\$897,709)	(\$2,126,621)	(\$53,531)
104	AE - UMWI	(\$104,208)	(\$12,078)	(\$92,130)	(\$15,697)	(\$9,111)	(\$15,751)	(\$51,388)	(\$183)







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Line No.	Operating Income	Total							
		(1) Total Company	(2) FERC	(3) Minnesota Jurisdiction	(4) Residential	(5) General Service	(6) Large Light & Power	(7) Large Power	(8) Lighting
209	AFUDC - Distribution	\$51,795	\$0	\$51,795	\$20,893	\$13,742	\$16,948	\$0	\$212
210	General Plant								
211	AFUDC - General Plant	\$32,534	\$3,459	\$29,074	\$9,107	\$3,907	\$4,684	\$11,097	\$279
212	Intangible Plant								
213	AFUDC - Intangible Plant	\$273,500	\$29,081	\$244,419	\$76,561	\$32,843	\$39,379	\$93,287	\$2,348
214	Subtotal Allowance for Funds Used During Construction	<u>\$2,942,167</u>	<u>\$438,621</u>	<u>\$2,503,546</u>	<u>\$441,157</u>	<u>\$260,380</u>	<u>\$432,182</u>	<u>\$1,363,810</u>	<u>\$6,017</u>
215	Total	<u>\$116,635,365</u>	<u>\$18,269,541</u>	<u>\$98,365,824</u>	<u>(\$1,226,574)</u>	<u>\$13,023,847</u>	<u>\$16,871,132</u>	<u>\$69,034,306</u>	<u>\$663,113</u>

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Line No.	Operating Income	Customer							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	Operating Income								
2	Operating Revenue								
3	Revenue from Sales by Rate Class and Dual Fuel								
4	Sales by Rate Class	\$46,095,834	\$1,662,860	\$44,432,974	\$11,067,982	\$3,059,652	\$6,080,400	\$21,007,308	\$3,217,632
5	Dual Fuel	\$776,260	\$0	\$776,260	\$120,395	\$74,402	\$127,555	\$452,520	\$1,388
6	Other Revenue from Sales								
7	Intersystem Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	LP Demand Response	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Production								
11	OOR - Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Transmission								
13	OOR - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution-Primary								
15	OOR - Primary Overhead Lines	\$75,278	\$0	\$75,278	\$60,924	\$11,304	\$236	\$0	\$2,814
16	OOR - Primary Underground Lines	\$51,392	\$0	\$51,392	\$41,592	\$7,717	\$161	\$0	\$1,921
17	Distribution-Secondary								
18	OOR - Secondary Overhead Lines	\$46,621	\$0	\$46,621	\$37,832	\$6,440	\$35	\$0	\$2,315
19	OOR - Secondary Underground Lines	\$2,312	\$0	\$2,312	\$1,774	\$487	\$16	\$0	\$34
20	OOR - Overhead Transformer	\$24,244	\$0	\$24,244	\$19,674	\$3,349	\$18	\$0	\$1,204
21	OOR - Underground Transformer	\$40,958	\$0	\$40,958	\$31,439	\$8,626	\$289	\$0	\$604
22	OOR - Overhead Services	\$5,970	\$0	\$5,970	\$4,845	\$825	\$4	\$0	\$296
23	OOR - Underground Services	\$5,814	\$0	\$5,814	\$4,463	\$1,224	\$41	\$0	\$86
24	OOR - Leased Property	\$5,638	\$0	\$5,638	\$0	\$0	\$0	\$0	\$5,638
25	OOR - Street Lighting	\$16,713	\$0	\$16,713	\$0	\$0	\$0	\$0	\$16,713
26	Distribution-Other								
27	OOR - Meters	\$135,032	\$1,528	\$133,504	\$102,355	\$25,718	\$1,671	\$3,509	\$251
28	OOR - Distribution Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	OOR - Distribution Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	OOR - Distribution Substations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	OOR - Distribution Bulk Delivery Specific Assignment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	OOR - Distribution Primary Specific Assignment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	General Plant								
34	OOR - General Plant	\$200,436	\$1,196	\$199,240	\$152,245	\$31,323	\$4,714	\$1,935	\$9,023
35	Conservation Improvement Program								
36	OOR - Conservation Improvement Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Solar Renewable Resources Rider								
38	OOR - Solar Renewable Resources Rider	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Transmission Cost Recovery Rider								
40	OOR - Transmission Cost Recovery Rider	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	Subtotal Operating Revenue	\$47,482,500	\$1,665,584	\$45,816,916	\$11,645,518	\$3,231,067	\$6,215,141	\$21,465,272	\$3,259,919
42	Operation and Maintenance Expenses								
43	Steam								
44	O&M - Steam	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	Hydro								
46	O&M - Hydro	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	Wind								
48	O&M - Wind	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	Transmission								
50	O&M - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	Distribution								
52	O&M - Meters	(\$1,613,692)	(\$18,260)	(\$1,595,432)	(\$1,223,190)	(\$307,348)	(\$19,967)	(\$41,933)	(\$2,995)







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Line No.	Operating Income	Customer							
		(9) Total Company	(10) FERC	(11) Minnesota Jurisdiction	(12) Residential	(13) General Service	(14) Large Light & Power	(15) Large Power	(16) Lighting
209	AFUDC - Distribution	\$1	\$0	\$1	\$1	\$0	\$0	\$0	\$0
210	General Plant								
211	AFUDC - General Plant	\$5,100	\$30	\$5,070	\$3,874	\$797	\$120	\$49	\$230
212	Intangible Plant								
213	AFUDC - Intangible Plant	\$42,875	\$256	\$42,619	\$32,567	\$6,700	\$1,008	\$414	\$1,930
214	Subtotal Allowance for Funds Used During Construction	\$47,976	\$286	\$47,690	\$36,441	\$7,497	\$1,128	\$463	\$2,160
215	Total	\$8,288,141	\$1,058,044	\$7,230,096	(\$11,083,511)	(\$1,643,202)	\$3,977,768	\$15,078,017	\$901,025





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Line No.	Operating Income	Demand							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
53	O&M - Distribution-Other	(\$20,142,539)	(\$1,457,205)	(\$18,685,335)	(\$8,514,057)	(\$4,745,372)	(\$5,195,764)	(\$162,197)	(\$67,945)
54	Other Power Supply								
55	O&M - Other Power Supply	(\$1,813,088)	(\$210,137)	(\$1,602,951)	(\$273,105)	(\$158,518)	(\$274,048)	(\$894,088)	(\$3,191)
56	Purchased Power								
57	O&M - Purchased Power	(\$80,767,873)	(\$9,360,996)	(\$71,406,877)	(\$12,166,065)	(\$7,061,535)	(\$12,208,064)	(\$39,829,061)	(\$142,151)
58	Fuel								
59	O&M - Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	Customer Accounting								
61	O&M - Customer Accounting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	Customer Credit Cards								
63	O&M - Customer Credit Cards	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	Customer Service and Information								
65	O&M - Customer Service and Information	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	Conservation Improvement Program								
67	O&M - Conservation Improvement Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	Sales								
69	O&M - Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	Administrative and General								
71	O&M - Property Insurance	(\$6,847,338)	(\$844,755)	(\$6,002,583)	(\$1,231,822)	(\$719,360)	(\$1,115,259)	(\$2,923,785)	(\$12,357)
72	O&M - Regulatory Expenses - MISO	(\$1,490,186)	(\$255,711)	(\$1,234,475)	(\$181,607)	(\$117,737)	(\$210,081)	(\$723,504)	(\$1,547)
73	O&M - Regulatory Expenses - MISC	(\$2,693,527)	(\$332,300)	(\$2,361,227)	(\$484,560)	(\$282,973)	(\$438,708)	(\$1,150,125)	(\$4,861)
74	O&M - Advertising	(\$3,277)	(\$399)	(\$2,878)	(\$706)	(\$409)	(\$580)	(\$1,177)	(\$6)
75	O&M - Franchise Requirements	(\$21,622)	\$0	(\$21,622)	(\$4,223)	(\$2,476)	(\$3,938)	(\$10,942)	(\$43)
76	O&M - Other Administrative and General	(\$34,476,388)	(\$4,197,395)	(\$30,278,992)	(\$7,423,855)	(\$4,308,244)	(\$6,098,993)	(\$12,380,027)	(\$67,874)
77	Charitable Contributions								
78	O&M - Charitable Contributions	(\$169,710)	(\$20,662)	(\$149,048)	(\$36,544)	(\$21,207)	(\$30,022)	(\$60,941)	(\$334)
79	Interest on Customer Deposits								
80	O&M - Interest on Customer Deposits	(\$1,141,422)	\$0	(\$1,141,422)	(\$222,927)	(\$130,682)	(\$207,886)	(\$577,643)	(\$2,284)
81	Subtotal Operation and Maintenance Expenses	(\$245,869,580)	(\$31,060,190)	(\$214,809,390)	(\$43,383,175)	(\$25,481,483)	(\$39,751,468)	(\$105,762,913)	(\$430,351)
82	Depreciation Expense								
83	Steam								
84	DE - Steam	(\$74,583,532)	(\$8,644,231)	(\$65,939,301)	(\$11,234,517)	(\$6,520,838)	(\$11,273,301)	(\$36,779,377)	(\$131,267)
85	DE - Steam Contra	\$1,189,506	\$186,039	\$1,003,467	\$170,967	\$99,234	\$171,558	\$559,710	\$1,998
86	Hydro								
87	DE - Hydro	(\$3,433,907)	(\$397,990)	(\$3,035,917)	(\$517,249)	(\$300,226)	(\$519,035)	(\$1,693,363)	(\$6,044)
88	DE - Hydro Contra	\$14,934	\$0	\$14,934	\$2,544	\$1,477	\$2,553	\$8,330	\$30
89	Wind								
90	DE - Wind	(\$24,238,539)	(\$2,809,247)	(\$21,429,292)	(\$3,651,051)	(\$2,119,175)	(\$3,663,655)	(\$11,952,751)	(\$42,660)
91	DE - Wind Contra	\$666,822	\$0	\$666,822	\$113,611	\$65,943	\$114,003	\$371,938	\$1,327
92	Transmission								
93	DE - Transmission	(\$18,593,988)	(\$3,200,852)	(\$15,393,136)	(\$2,264,111)	(\$1,468,042)	(\$2,619,566)	(\$9,022,143)	(\$19,273)
94	DE - Transmission Contra	\$1,048,483	\$178,669	\$869,814	\$126,238	\$82,697	\$147,965	\$511,879	\$1,035
95	Distribution								
96	DE - Distribution	(\$15,640,448)	(\$1,127,876)	(\$14,512,572)	(\$6,611,480)	(\$3,685,959)	(\$4,036,814)	(\$125,540)	(\$52,779)
97	General Plant								
98	DE - General Plant	(\$4,735,227)	(\$576,499)	(\$4,158,728)	(\$1,019,644)	(\$591,724)	(\$837,678)	(\$1,700,359)	(\$9,322)
99	DE - General Plant Contra	\$1,558	\$190	\$1,368	\$335	\$195	\$276	\$559	\$3
100	Subtotal Depreciation Expense	(\$138,304,338)	(\$16,391,798)	(\$121,912,541)	(\$24,884,358)	(\$14,436,420)	(\$22,513,694)	(\$59,821,117)	(\$256,952)
101	Amortization Expense								
102	Amortization Expense								
103	AE - Intangible Plant	(\$3,891,496)	(\$473,778)	(\$3,417,718)	(\$837,962)	(\$486,290)	(\$688,419)	(\$1,397,386)	(\$7,661)
104	AE - UMWI	(\$104,208)	(\$12,078)	(\$92,130)	(\$15,697)	(\$9,111)	(\$15,751)	(\$51,388)	(\$183)





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Line No.	Operating Income	Demand							
		(17) Total Company	(18) FERC	(19) Minnesota Jurisdiction	(20) Residential	(21) General Service	(22) Large Light & Power	(23) Large Power	(24) Lighting
209	AFUDC - Distribution	\$51,794	\$0	\$51,794	\$20,892	\$13,742	\$16,948	\$0	\$212
210	General Plant								
211	AFUDC - General Plant	\$20,306	\$2,472	\$17,834	\$4,373	\$2,537	\$3,592	\$7,292	\$40
212	Intangible Plant								
213	AFUDC - Intangible Plant	\$170,706	\$20,783	\$149,923	\$36,758	\$21,332	\$30,198	\$61,298	\$336
214	Subtotal Allowance for Funds Used During Construction	<u>\$2,827,144</u>	<u>\$429,336</u>	<u>\$2,397,809</u>	<u>\$396,619</u>	<u>\$247,499</u>	<u>\$421,909</u>	<u>\$1,328,016</u>	<u>\$3,766</u>
215	Total	<u>(\$12,753,916)</u>	<u>\$16,959,912</u>	<u>(\$29,713,828)</u>	<u>(\$36,485,265)</u>	<u>(\$10,465,461)</u>	<u>(\$16,594,267)</u>	<u>\$34,193,552</u>	<u>(\$362,387)</u>











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Line No.	Operating Income	Energy							
		(25) Total Company	(26) FERC	(27) Minnesota Jurisdiction	(28) Residential	(29) General Service	(30) Large Light & Power	(31) Large Power	(32) Lighting
209	AFUDC - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210	General Plant								
211	AFUDC - General Plant	\$7,128	\$957	\$6,171	\$861	\$572	\$972	\$3,756	\$10
212	Intangible Plant								
213	AFUDC - Intangible Plant	\$59,919	\$8,042	\$51,877	\$7,236	\$4,811	\$8,172	\$31,575	\$82
214	Subtotal Allowance for Funds Used During Construction	\$67,046	\$8,999	\$58,047	\$8,097	\$5,383	\$9,144	\$35,331	\$92
215	Total	\$121,101,141	\$251,585	\$120,849,556	\$46,342,203	\$25,132,510	\$29,487,631	\$19,762,737	\$124,475

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Line No.	Operating Income Support	Total							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Additions and Deductions to Income								
2	Additions and Deductions to Income								
3	A&D - Asset Retirement Obligation Accretion	\$1,193,525	\$138,134	\$1,055,391	\$257,793	\$129,032	\$181,560	\$479,297	\$7,710
4	A&D - Bond Issue Costs (NCL)	\$332,267	\$0	\$332,267	\$73,553	\$38,559	\$57,337	\$160,985	\$1,833
5	A&D - Boswell Transmission Agreement	(\$416,538)	(\$73,536)	(\$343,002)	(\$49,780)	(\$32,611)	(\$58,349)	(\$201,854)	(\$408)
6	A&D - Capitalized Overheads	\$600,000	\$63,798	\$536,202	\$167,959	\$72,050	\$86,390	\$204,652	\$5,151
7	A&D - Conservation Improvement Project	(\$1,609,667)	\$0	(\$1,609,667)	(\$643,062)	(\$421,894)	(\$536,019)	\$0	(\$8,692)
8	A&D - Contribution in Aid of Construction	\$60,000	\$0	\$60,000	\$46,484	\$10,824	\$1,122	\$0	\$1,569
9	A&D - Cost to Retire	(\$5,651,784)	(\$654,115)	(\$4,997,669)	(\$1,220,745)	(\$611,013)	(\$859,753)	(\$2,269,648)	(\$36,509)
10	A&D - Dues	\$182,000	\$19,352	\$162,648	\$50,948	\$21,855	\$26,205	\$62,078	\$1,563
11	A&D - FAS 158 - Monthly	\$4,500,000	\$478,482	\$4,021,518	\$1,259,694	\$540,377	\$647,922	\$1,534,890	\$38,636
12	A&D - FAS 158 - OCI Adjustment	\$800,000	\$85,063	\$714,937	\$223,946	\$96,067	\$115,186	\$272,869	\$6,869
13	A&D - Interest on Long Term Debt (Interest Synchronization)	(\$47,695,958)	(\$5,682,002)	(\$42,013,956)	(\$9,455,301)	(\$4,888,866)	(\$7,202,848)	(\$20,215,760)	(\$251,181)
14	A&D - Meals and Entertainment	\$45,500	\$4,838	\$40,662	\$12,737	\$5,464	\$6,551	\$15,519	\$391
15	A&D - Medicare Subsidy	\$207,983	\$22,115	\$185,868	\$58,221	\$24,975	\$29,946	\$70,940	\$1,786
16	A&D - ND ITC Regulatory Liability	(\$127,153)	(\$14,737)	(\$112,416)	(\$19,153)	(\$11,117)	(\$19,219)	(\$62,703)	(\$224)
17	A&D - Nondeductible Parking	\$36,400	\$4,336	\$32,064	\$7,216	\$3,731	\$5,497	\$15,428	\$192
18	A&D - OPEB - FAS 106 Operating	(\$7,028,512)	(\$747,337)	(\$6,281,175)	(\$1,967,505)	(\$844,010)	(\$1,011,984)	(\$2,397,331)	(\$60,345)
19	A&D - Pension Expense - Operating (NCA)	\$4,085,693	\$434,429	\$3,651,264	\$1,143,716	\$490,625	\$588,269	\$1,393,575	\$35,079
20	A&D - Performance Shares - FAW 123R	\$1,469,463	\$156,247	\$1,313,216	\$411,350	\$176,459	\$211,577	\$501,214	\$12,617
21	A&D - Political Activities	\$427,700	\$45,477	\$382,223	\$119,727	\$51,360	\$61,581	\$145,883	\$3,672
22	A&D - Property Taxes	\$1,000,000	\$103,519	\$896,481	\$262,513	\$123,673	\$156,091	\$344,414	\$9,791
23	A&D - Restricted Stock	\$52,886	\$5,623	\$47,263	\$14,804	\$6,351	\$7,615	\$18,039	\$454
24	A&D - Retirements	(\$1,000,000)	(\$106,329)	(\$893,671)	(\$279,932)	(\$120,084)	(\$143,983)	(\$341,087)	(\$8,586)
25	A&D - RSOP	(\$3,436,499)	(\$365,401)	(\$3,071,098)	(\$961,986)	(\$412,668)	(\$494,796)	(\$1,172,144)	(\$29,505)
26	A&D - Section 162(m) Limitation	\$1,291,044	\$137,276	\$1,153,768	\$361,404	\$155,033	\$185,888	\$440,358	\$11,085
27	A&D - Tax/Book Depreciation Difference	\$47,363,677	\$5,481,682	\$41,881,995	\$10,230,219	\$5,120,479	\$7,204,996	\$19,020,348	\$305,954
28	A&D - Tax Capitalized Interest	\$1,515,598	\$175,409	\$1,340,189	\$327,358	\$163,851	\$230,554	\$608,635	\$9,790
29	Subtotal Additions and Deductions to Income	(\$1,802,375)	(\$287,676)	(\$1,514,699)	\$432,177	(\$111,498)	(\$522,665)	(\$1,371,403)	\$58,690
30									
31	State Taxes								
32	State Taxable Income								
33	State Adjusted Net Income Before Taxes	\$73,230,488	\$14,638,355	\$58,592,133	(\$18,934,097)	\$8,977,667	\$9,654,654	\$58,372,779	\$521,130
34	State Depreciation Modification	(\$9,251,025)	(\$1,070,677)	(\$8,180,348)	(\$1,998,156)	(\$1,000,127)	(\$1,407,272)	(\$3,715,035)	(\$59,759)
35	Subtotal State Taxes	\$63,979,463	\$13,567,678	\$50,411,785	(\$20,932,253)	\$7,977,541	\$8,247,381	\$54,657,744	\$461,371
36									
37	Federal Taxes								
38	Federal Taxable Income								
39	Federal Adjusted Net Income Before Taxes	\$73,230,488	\$14,638,355	\$58,592,133	(\$18,934,097)	\$8,977,667	\$9,654,654	\$58,372,779	\$521,130
40	State Tax Deduction	(\$6,255,469)	(\$1,327,952)	(\$4,927,517)	\$2,054,496	(\$780,230)	(\$806,035)	(\$5,350,627)	(\$45,121)
41	Subtotal Federal Taxes	\$66,975,018	\$13,310,403	\$53,664,616	(\$16,879,600)	\$8,197,437	\$8,848,619	\$53,022,151	\$476,009
42									
43	Operation and Maintenance Expense - Labor Only								
44	Production								
45	L - Steam	(\$15,892,822)	(\$1,950,373)	(\$13,942,449)	(\$2,217,261)	(\$1,347,264)	(\$2,314,868)	(\$8,037,392)	(\$25,664)
46	L - Hydro	(\$3,025,674)	(\$380,924)	(\$2,644,750)	(\$406,456)	(\$252,746)	(\$432,961)	(\$1,547,907)	(\$4,681)
47	L - Wind	(\$446,074)	(\$51,700)	(\$394,374)	(\$67,192)	(\$39,000)	(\$67,424)	(\$219,972)	(\$785)
48	Transmission								
49	L - Transmission	(\$9,819,035)	(\$1,684,911)	(\$8,134,124)	(\$1,196,632)	(\$775,784)	(\$1,384,253)	(\$4,767,264)	(\$10,191)
50	Distribution								
51	L - Meters	(\$1,331,852)	(\$15,071)	(\$1,316,781)	(\$1,009,553)	(\$253,668)	(\$16,480)	(\$34,609)	(\$2,472)
52	L - Distribution-Other	(\$11,248,745)	(\$607,718)	(\$10,641,027)	(\$5,648,398)	(\$2,393,081)	(\$2,175,153)	(\$67,643)	(\$356,752)



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Line No.	Operating Income Support	Customer							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	Additions and Deductions to Income								
2	Additions and Deductions to Income								
3	A&D - Asset Retirement Obligation Accretion	\$78,831	\$323	\$78,507	\$58,824	\$12,580	\$704	\$690	\$5,710
4	A&D - Bond Issue Costs (NCL)	\$16,788	\$0	\$16,788	\$12,581	\$2,689	\$162	\$149	\$1,207
5	A&D - Boswell Transmission Agreement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	A&D - Capitalized Overheads	\$94,059	\$561	\$93,498	\$71,444	\$14,699	\$2,212	\$908	\$4,234
7	A&D - Conservation Improvement Project	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	A&D - Contribution in Aid of Construction	\$29,664	\$0	\$29,664	\$24,072	\$4,098	\$22	\$0	\$1,473
9	A&D - Cost to Retire	(\$373,292)	(\$1,532)	(\$371,760)	(\$278,552)	(\$59,570)	(\$3,334)	(\$3,267)	(\$27,037)
10	A&D - Dues	\$28,531	\$170	\$28,361	\$21,671	\$4,459	\$671	\$276	\$1,284
11	A&D - FAS 158 - Monthly	\$705,441	\$4,209	\$701,232	\$535,831	\$110,241	\$16,592	\$6,812	\$31,756
12	A&D - FAS 158 - OCI Adjustment	\$125,412	\$748	\$124,663	\$95,259	\$19,598	\$2,950	\$1,211	\$5,646
13	A&D - Interest on Long Term Debt (Interest Synchronization)	(\$2,409,849)	(\$10,150)	(\$2,399,699)	(\$1,798,319)	(\$384,441)	(\$23,089)	(\$21,330)	(\$172,521)
14	A&D - Meals and Entertainment	\$7,133	\$43	\$7,090	\$5,418	\$1,115	\$168	\$69	\$321
15	A&D - Medicare Subsidy	\$32,604	\$195	\$32,410	\$24,765	\$5,095	\$767	\$315	\$1,468
16	A&D - ND ITC Regulatory Liability	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	A&D - Nondeductible Parking	\$1,839	\$8	\$1,831	\$1,372	\$293	\$18	\$16	\$132
18	A&D - OPEB - FAS 106 Operating	(\$1,101,823)	(\$6,575)	(\$1,095,248)	(\$836,909)	(\$172,185)	(\$25,915)	(\$10,639)	(\$49,599)
19	A&D - Pension Expense - Operating (NCA)	\$640,493	\$3,822	\$636,671	\$486,498	\$100,092	\$15,065	\$6,185	\$28,832
20	A&D - Performance Shares - FAW 123R	\$230,360	\$1,375	\$228,985	\$174,974	\$35,999	\$5,418	\$2,224	\$10,370
21	A&D - Political Activities	\$67,048	\$400	\$66,648	\$50,928	\$10,478	\$1,577	\$647	\$3,018
22	A&D - Property Taxes	\$103,428	\$390	\$103,038	\$76,934	\$16,566	\$657	\$889	\$7,994
23	A&D - Restricted Stock	\$8,291	\$49	\$8,241	\$6,297	\$1,296	\$195	\$80	\$373
24	A&D - Retirements	(\$156,765)	(\$935)	(\$155,829)	(\$119,073)	(\$24,498)	(\$3,687)	(\$1,514)	(\$7,057)
25	A&D - RSOP	(\$538,722)	(\$3,215)	(\$535,507)	(\$409,196)	(\$84,188)	(\$12,671)	(\$5,202)	(\$24,251)
26	A&D - Section 162(m) Limitation	\$202,390	\$1,208	\$201,183	\$153,729	\$31,628	\$4,760	\$1,954	\$9,111
27	A&D - Tax/Book Depreciation Difference	\$3,128,300	\$12,835	\$3,115,465	\$2,334,348	\$499,217	\$27,943	\$27,376	\$226,581
28	A&D - Tax Capitalized Interest	\$100,103	\$411	\$99,692	\$74,697	\$15,975	\$894	\$876	\$7,250
29	Subtotal Additions and Deductions to Income	\$1,020,265	\$4,341	\$1,015,923	\$767,592	\$161,234	\$12,078	\$8,725	\$66,294
30									
31	State Taxes								
32	State Taxable Income								
33	State Adjusted Net Income Before Taxes	\$8,211,269	\$1,470,821	\$6,740,448	(\$18,098,452)	(\$2,853,650)	\$5,554,462	\$21,129,456	\$1,008,632
34	State Depreciation Modification	(\$611,016)	(\$2,507)	(\$608,509)	(\$455,942)	(\$97,506)	(\$5,458)	(\$5,347)	(\$44,256)
35	Subtotal State Taxes	\$7,600,253	\$1,468,314	\$6,131,939	(\$18,554,394)	(\$2,951,156)	\$5,549,004	\$21,124,109	\$964,376
36									
37	Federal Taxes								
38	Federal Taxable Income								
39	Federal Adjusted Net Income Before Taxes	\$8,211,269	\$1,470,821	\$6,740,448	(\$18,098,452)	(\$2,853,650)	\$5,554,462	\$21,129,456	\$1,008,632
40	State Tax Deduction	(\$743,866)	(\$143,891)	(\$599,975)	\$1,819,046	\$289,366	(\$543,794)	(\$2,070,154)	(\$94,439)
41	Subtotal Federal Taxes	\$7,467,403	\$1,326,930	\$6,140,473	(\$16,279,406)	(\$2,564,284)	\$5,010,668	\$19,059,302	\$914,193
42									
43	Operation and Maintenance Expense - Labor Only								
44	Production								
45	L - Steam	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	L - Hydro	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	L - Wind	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	Transmission								
49	L - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	Distribution								
51	L - Meters	(\$1,331,852)	(\$15,071)	(\$1,316,781)	(\$1,009,553)	(\$253,668)	(\$16,480)	(\$34,609)	(\$2,472)
52	L - Distribution-Other	(\$2,848,426)	\$0	(\$2,848,426)	(\$2,097,664)	(\$414,053)	(\$8,292)	\$0	(\$328,416)



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Line No.	Operating Income Support	Demand							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1	Additions and Deductions to Income								
2	Additions and Deductions to Income								
3	A&D - Asset Retirement Obligation Accretion	\$1,088,289	\$134,262	\$954,027	\$195,781	\$114,332	\$177,255	\$464,695	\$1,964
4	A&D - Bond Issue Costs (NCL)	\$303,892	\$0	\$303,892	\$59,352	\$34,793	\$55,347	\$153,791	\$608
5	A&D - Boswell Transmission Agreement	(\$416,538)	(\$73,536)	(\$343,002)	(\$49,780)	(\$32,611)	(\$58,349)	(\$201,854)	(\$408)
6	A&D - Capitalized Overheads	\$374,492	\$45,593	\$328,899	\$80,640	\$46,797	\$66,249	\$134,475	\$737
7	A&D - Conservation Improvement Project	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	A&D - Contribution in Aid of Construction	\$30,336	\$0	\$30,336	\$22,413	\$6,726	\$1,100	\$0	\$97
9	A&D - Cost to Retire	(\$5,153,451)	(\$635,780)	(\$4,517,671)	(\$927,095)	(\$541,405)	(\$839,368)	(\$2,200,502)	(\$9,300)
10	A&D - Dues	\$113,596	\$13,830	\$99,766	\$24,461	\$14,195	\$20,096	\$40,791	\$224
11	A&D - FAS 158 - Monthly	\$2,808,689	\$341,949	\$2,466,740	\$604,800	\$350,980	\$496,867	\$1,008,564	\$5,530
12	A&D - FAS 158 - OCI Adjustment	\$499,323	\$60,791	\$438,532	\$107,520	\$62,396	\$88,332	\$179,300	\$983
13	A&D - Interest on Long Term Debt (Interest Synchronization)	(\$43,622,765)	(\$5,448,432)	(\$38,174,332)	(\$7,455,700)	(\$4,370,615)	(\$6,952,638)	(\$19,319,004)	(\$76,376)
14	A&D - Meals and Entertainment	\$28,399	\$3,457	\$24,941	\$6,115	\$3,549	\$5,024	\$10,198	\$56
15	A&D - Medicare Subsidy	\$129,813	\$15,804	\$114,009	\$27,953	\$16,222	\$22,964	\$46,614	\$256
16	A&D - ND ITC Regulatory Liability	(\$127,153)	(\$14,737)	(\$112,416)	(\$19,153)	(\$11,117)	(\$19,219)	(\$62,703)	(\$224)
17	A&D - Nondeductible Parking	\$33,291	\$4,158	\$29,133	\$5,690	\$3,336	\$5,306	\$14,744	\$58
18	A&D - OPEB - FAS 106 Operating	(\$4,386,868)	(\$534,088)	(\$3,852,780)	(\$944,631)	(\$548,193)	(\$776,052)	(\$1,575,268)	(\$8,636)
19	A&D - Pension Expense - Operating (NCA)	\$2,550,098	\$310,467	\$2,239,632	\$549,117	\$318,666	\$451,121	\$915,707	\$5,020
20	A&D - Performance Shares - FAW 123R	\$917,170	\$111,663	\$805,507	\$197,496	\$114,612	\$162,251	\$329,344	\$1,806
21	A&D - Political Activities	\$266,950	\$32,500	\$234,450	\$57,483	\$33,359	\$47,224	\$95,858	\$526
22	A&D - Property Taxes	\$873,328	\$100,009	\$773,320	\$182,772	\$105,241	\$152,264	\$331,277	\$1,765
23	A&D - Restricted Stock	\$33,009	\$4,019	\$28,990	\$7,108	\$4,125	\$5,839	\$11,853	\$65
24	A&D - Retirements	(\$624,153)	(\$75,989)	(\$548,164)	(\$134,400)	(\$77,996)	(\$110,415)	(\$224,125)	(\$1,229)
25	A&D - RSOP	(\$2,144,902)	(\$261,135)	(\$1,883,767)	(\$461,865)	(\$268,032)	(\$379,441)	(\$770,207)	(\$4,223)
26	A&D - Section 162(m) Limitation	\$805,809	\$98,105	\$707,704	\$173,516	\$100,696	\$142,550	\$289,356	\$1,586
27	A&D - Tax/Book Depreciation Difference	\$43,187,495	\$5,328,035	\$37,859,460	\$7,769,341	\$4,537,143	\$7,034,159	\$18,440,880	\$77,937
28	A&D - Tax Capitalized Interest	\$1,381,964	\$170,493	\$1,211,471	\$248,612	\$145,185	\$225,087	\$590,093	\$2,494
29	Subtotal Additions and Deductions to Income	(\$1,049,886)	(\$268,562)	(\$781,324)	\$327,543	\$162,384	\$23,555	(\$1,296,122)	\$1,316
30									
31	State Taxes								
32	State Taxable Income								
33	State Adjusted Net Income Before Taxes	(\$100,668,865)	\$13,085,204	(\$113,754,068)	(\$64,725,721)	(\$22,685,566)	(\$36,256,206)	\$10,560,667	(\$647,241)
34	State Depreciation Modification	(\$8,435,337)	(\$1,040,666)	(\$7,394,671)	(\$1,517,500)	(\$886,190)	(\$1,373,905)	(\$3,601,854)	(\$15,223)
35	Subtotal State Taxes	(\$109,104,202)	\$12,044,537	(\$121,148,739)	(\$66,243,221)	(\$23,571,757)	(\$37,630,111)	\$6,958,813	(\$662,464)
36									
37	Federal Taxes								
38	Federal Taxable Income								
39	Federal Adjusted Net Income Before Taxes	(\$100,668,865)	\$13,085,204	(\$113,754,068)	(\$64,725,721)	(\$22,685,566)	(\$36,256,206)	\$10,560,667	(\$647,241)
40	State Tax Deduction	\$10,705,452	(\$1,178,731)	\$11,884,183	\$6,494,217	\$2,311,423	\$3,689,907	(\$676,310)	\$64,945
41	Subtotal Federal Taxes	(\$89,963,413)	\$11,906,473	(\$101,869,885)	(\$58,231,504)	(\$20,374,143)	(\$32,566,299)	\$9,884,357	(\$582,296)
42									
43	Operation and Maintenance Expense - Labor Only								
44	Production								
45	L - Steam	(\$9,976,042)	(\$1,156,223)	(\$8,819,819)	(\$1,502,691)	(\$872,205)	(\$1,507,879)	(\$4,919,486)	(\$17,558)
46	L - Hydro	(\$1,374,587)	(\$159,315)	(\$1,215,272)	(\$207,054)	(\$120,180)	(\$207,769)	(\$677,850)	(\$2,419)
47	L - Wind	(\$446,074)	(\$51,700)	(\$394,374)	(\$67,192)	(\$39,000)	(\$67,424)	(\$219,972)	(\$785)
48	Transmission								
49	L - Transmission	(\$9,819,035)	(\$1,684,911)	(\$8,134,124)	(\$1,196,632)	(\$775,784)	(\$1,384,253)	(\$4,767,264)	(\$10,191)
50	Distribution								
51	L - Meters	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)
52	L - Distribution-Other	(\$8,400,319)	(\$607,718)	(\$7,792,601)	(\$3,550,734)	(\$1,979,028)	(\$2,166,861)	(\$67,643)	(\$28,336)









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Line No.	Income Tax Calculation	Total							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Operating Revenues	\$928,894,035	\$118,030,686	\$810,863,349	\$137,762,024	\$93,272,485	\$135,293,177	\$440,411,535	\$4,124,127
2	Operating Expenses Before Income Taxes	(\$853,861,174)	(\$103,104,655)	(\$750,756,519)	(\$157,128,297)	(\$84,183,320)	(\$125,115,860)	(\$380,667,353)	(\$3,661,688)
3	Additions and Deductions to Income	(\$1,802,375)	(\$287,676)	(\$1,514,699)	\$432,177	(\$111,498)	(\$522,665)	(\$1,371,403)	\$58,690
4	Adjusted Net Income Before Taxes	\$73,230,486	\$14,638,355	\$58,592,131	(\$18,934,097)	\$8,977,667	\$9,654,653	\$58,372,779	\$521,130
5									
6	State Income Taxes								
7	Adjusted Net Income Before Taxes	\$73,230,486	\$14,638,355	\$58,592,131	(\$18,934,097)	\$8,977,667	\$9,654,653	\$58,372,779	\$521,130
8	State Depreciation Modification	(\$9,251,025)	(\$1,070,677)	(\$8,180,348)	(\$1,998,156)	(\$1,000,127)	(\$1,407,272)	(\$3,715,035)	(\$59,759)
9	State Taxable Income	\$63,979,461	\$13,567,679	\$50,411,783	(\$20,932,253)	\$7,977,540	\$8,247,380	\$54,657,744	\$461,371
10	Minnesota State Income Tax Rate	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%
11	State Taxes	(\$6,269,987)	(\$1,329,633)	(\$4,940,355)	\$2,051,361	(\$781,799)	(\$808,243)	(\$5,356,459)	(\$45,214)
12	State Tax Credits	\$25,000	\$2,893	\$22,107	\$5,400	\$2,703	\$3,803	\$10,040	\$161
13	State Minimum Tax	(\$10,480)	(\$1,213)	(\$9,267)	(\$2,264)	(\$1,133)	(\$1,594)	(\$4,209)	(\$68)
14	<b>Total State Income Taxes</b>	<b>(\$6,255,467)</b>	<b>(\$1,327,952)</b>	<b>(\$4,927,515)</b>	<b>\$2,054,497</b>	<b>(\$780,229)</b>	<b>(\$806,034)</b>	<b>(\$5,350,628)</b>	<b>(\$45,121)</b>
15									
16	Federal Income Taxes								
17	Adjusted Net Income Before Taxes	\$73,230,486	\$14,638,355	\$58,592,131	(\$18,934,097)	\$8,977,667	\$9,654,653	\$58,372,779	\$521,130
18	State Tax Deduction	(\$6,255,469)	(\$1,327,952)	(\$4,927,517)	\$2,054,496	(\$780,230)	(\$806,035)	(\$5,350,627)	(\$45,121)
19	Federal Taxable Income	\$66,975,017	\$13,310,403	\$53,664,614	(\$16,879,601)	\$8,197,437	\$8,848,618	\$53,022,151	\$476,009
20	Federal Income Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
21	Federal Taxes	(\$14,064,754)	(\$2,795,185)	(\$11,269,569)	\$3,544,716	(\$1,721,462)	(\$1,858,210)	(\$11,134,652)	(\$99,962)
22	Federal Tax Credits	\$6,843,111	\$791,994	\$6,051,117	\$1,478,064	\$739,807	\$1,040,979	\$2,748,063	\$44,204
23	<b>Total Federal Income Taxes</b>	<b>(\$7,221,643)</b>	<b>(\$2,003,190)</b>	<b>(\$5,218,452)</b>	<b>\$5,022,780</b>	<b>(\$981,654)</b>	<b>(\$817,231)</b>	<b>(\$8,386,589)</b>	<b>(\$55,758)</b>
24									
25	<b>Total Income Taxes</b>	<b>(\$13,477,110)</b>	<b>(\$3,331,142)</b>	<b>(\$10,145,967)</b>	<b>\$7,077,277</b>	<b>(\$1,761,883)</b>	<b>(\$1,623,265)</b>	<b>(\$13,737,217)</b>	<b>(\$100,878)</b>

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Line No.	Income Tax Calculation	Customer							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	Operating Revenues	\$47,482,500	\$1,665,584	\$45,816,916	\$11,645,518	\$3,231,067	\$6,215,141	\$21,465,272	\$3,259,919
2	Operating Expenses Before Income Taxes	(\$40,291,496)	(\$199,104)	(\$40,092,391)	(\$30,511,562)	(\$6,245,951)	(\$672,757)	(\$344,541)	(\$2,317,580)
3	Additions and Deductions to Income	\$1,020,265	\$4,341	\$1,015,923	\$767,592	\$161,234	\$12,078	\$8,725	\$66,294
4	Adjusted Net Income Before Taxes	\$8,211,269	\$1,470,821	\$6,740,448	(\$18,098,452)	(\$2,853,650)	\$5,554,462	\$21,129,456	\$1,008,632
5									
6	State Income Taxes								
7	Adjusted Net Income Before Taxes	\$8,211,269	\$1,470,821	\$6,740,448	(\$18,098,452)	(\$2,853,650)	\$5,554,462	\$21,129,456	\$1,008,632
8	State Depreciation Modification	(\$611,016)	(\$2,507)	(\$608,509)	(\$455,942)	(\$97,506)	(\$5,458)	(\$5,347)	(\$44,256)
9	State Taxable Income	\$7,600,253	\$1,468,314	\$6,131,939	(\$18,554,394)	(\$2,951,157)	\$5,549,004	\$21,124,109	\$964,377
10	Minnesota State Income Tax Rate	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%
11	State Taxes	(\$744,825)	(\$143,895)	(\$600,930)	\$1,818,331	\$289,213	(\$543,802)	(\$2,070,163)	(\$94,509)
12	State Tax Credits	\$1,651	\$7	\$1,644	\$1,232	\$264	\$15	\$14	\$120
13	State Minimum Tax	(\$692)	(\$3)	(\$689)	(\$517)	(\$110)	(\$6)	(\$6)	(\$50)
14	<b>Total State Income Taxes</b>	<b>(\$743,866)</b>	<b>(\$143,891)</b>	<b>(\$599,975)</b>	<b>\$1,819,046</b>	<b>\$289,366</b>	<b>(\$543,794)</b>	<b>(\$2,070,154)</b>	<b>(\$94,439)</b>
15									
16	Federal Income Taxes								
17	Adjusted Net Income Before Taxes	\$8,211,269	\$1,470,821	\$6,740,448	(\$18,098,452)	(\$2,853,650)	\$5,554,462	\$21,129,456	\$1,008,632
18	State Tax Deduction	(\$743,866)	(\$143,891)	(\$599,975)	\$1,819,046	\$289,366	(\$543,794)	(\$2,070,154)	(\$94,439)
19	Federal Taxable Income	\$7,467,403	\$1,326,930	\$6,140,473	(\$16,279,406)	(\$2,564,284)	\$5,010,668	\$19,059,302	\$914,193
20	Federal Income Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
21	Federal Taxes	(\$1,568,155)	(\$278,655)	(\$1,289,499)	\$3,418,675	\$538,500	(\$1,052,240)	(\$4,002,453)	(\$191,981)
22	Federal Tax Credits	\$451,977	\$1,854	\$450,123	\$337,267	\$72,127	\$4,037	\$3,955	\$32,737
23	<b>Total Federal Income Taxes</b>	<b>(\$1,116,177)</b>	<b>(\$276,801)</b>	<b>(\$839,377)</b>	<b>\$3,755,942</b>	<b>\$610,627</b>	<b>(\$1,048,203)</b>	<b>(\$3,998,498)</b>	<b>(\$159,244)</b>
24									
25	<b>Total Income Taxes</b>	<b>(\$1,860,043)</b>	<b>(\$420,692)</b>	<b>(\$1,439,351)</b>	<b>\$5,574,988</b>	<b>\$899,993</b>	<b>(\$1,591,997)</b>	<b>(\$6,068,652)</b>	<b>(\$253,684)</b>

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Line No.	Income Tax Calculation	Demand							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1	Operating Revenues	\$324,615,413	\$65,446,418	\$259,168,995	\$11,556,244	\$21,881,185	\$32,954,462	\$192,658,130	\$118,974
2	Operating Expenses Before Income Taxes	(\$424,234,394)	(\$52,092,652)	(\$372,141,741)	(\$76,609,510)	(\$44,729,136)	(\$69,234,224)	(\$180,801,341)	(\$767,530)
3	Additions and Deductions to Income	(\$1,049,886)	(\$268,562)	(\$781,324)	\$327,543	\$162,384	\$23,555	(\$1,296,122)	\$1,316
4	Adjusted Net Income Before Taxes	(\$100,668,866)	\$13,085,204	(\$113,754,070)	(\$64,725,723)	(\$22,685,567)	(\$36,256,207)	\$10,560,667	(\$647,241)
5									
6	State Income Taxes								
7	Adjusted Net Income Before Taxes	(\$100,668,866)	\$13,085,204	(\$113,754,070)	(\$64,725,723)	(\$22,685,567)	(\$36,256,207)	\$10,560,667	(\$647,241)
8	State Depreciation Modification	(\$8,435,337)	(\$1,040,666)	(\$7,394,671)	(\$1,517,500)	(\$886,190)	(\$1,373,905)	(\$3,601,854)	(\$15,223)
9	State Taxable Income	(\$109,104,204)	\$12,044,538	(\$121,148,741)	(\$66,243,222)	(\$23,571,757)	(\$37,630,111)	\$6,958,813	(\$662,464)
10	Minnesota State Income Tax Rate	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%
11	State Taxes	\$10,692,212	(\$1,180,365)	\$11,872,577	\$6,491,836	\$2,310,032	\$3,687,751	(\$681,964)	\$64,921
12	State Tax Credits	\$22,796	\$2,812	\$19,983	\$4,101	\$2,395	\$3,713	\$9,734	\$41
13	State Minimum Tax	(\$9,556)	(\$1,179)	(\$8,377)	(\$1,719)	(\$1,004)	(\$1,556)	(\$4,080)	(\$17)
14	<b>Total State Income Taxes</b>	<b>\$10,705,452</b>	<b>(\$1,178,731)</b>	<b>\$11,884,183</b>	<b>\$6,494,218</b>	<b>\$2,311,423</b>	<b>\$3,689,907</b>	<b>(\$676,310)</b>	<b>\$64,945</b>
15									
16	Federal Income Taxes								
17	Adjusted Net Income Before Taxes	(\$100,668,866)	\$13,085,204	(\$113,754,070)	(\$64,725,723)	(\$22,685,567)	(\$36,256,207)	\$10,560,667	(\$647,241)
18	State Tax Deduction	\$10,705,452	(\$1,178,731)	\$11,884,183	\$6,494,217	\$2,311,423	\$3,689,907	(\$676,310)	\$64,945
19	Federal Taxable Income	(\$89,963,415)	\$11,906,473	(\$101,869,888)	(\$58,231,505)	(\$20,374,144)	(\$32,566,300)	\$9,884,357	(\$582,296)
20	Federal Income Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
21	Federal Taxes	\$18,892,317	(\$2,500,359)	\$21,392,676	\$12,228,616	\$4,278,570	\$6,838,923	(\$2,075,715)	\$122,282
22	Federal Tax Credits	\$6,239,736	\$769,795	\$5,469,940	\$1,122,516	\$655,527	\$1,016,296	\$2,664,341	\$11,260
23	<b>Total Federal Income Taxes</b>	<b>\$25,132,053</b>	<b>(\$1,730,564)</b>	<b>\$26,862,617</b>	<b>\$13,351,132</b>	<b>\$4,934,097</b>	<b>\$7,855,219</b>	<b>\$588,626</b>	<b>\$133,543</b>
24									
25	<b>Total Income Taxes</b>	<b>\$35,837,504</b>	<b>(\$2,909,295)</b>	<b>\$38,746,800</b>	<b>\$19,845,349</b>	<b>\$7,245,520</b>	<b>\$11,545,127</b>	<b>(\$87,684)</b>	<b>\$198,488</b>

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Line No.	Income Tax Calculation	Energy							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
1	Operating Revenues	\$556,796,122	\$50,918,684	\$505,877,438	\$114,560,262	\$68,160,233	\$96,123,575	\$226,288,134	\$745,235
2	Operating Expenses Before Income Taxes	(\$389,335,284)	(\$50,812,898)	(\$338,522,386)	(\$50,007,226)	(\$33,208,233)	(\$55,208,879)	(\$199,521,471)	(\$576,577)
3	Additions and Deductions to Income	(\$1,772,754)	(\$23,456)	(\$1,749,298)	(\$662,958)	(\$435,115)	(\$558,298)	(\$84,007)	(\$8,919)
4	Adjusted Net Income Before Taxes	\$165,688,084	\$82,330	\$165,605,753	\$63,890,077	\$34,516,884	\$40,356,398	\$26,682,656	\$159,739
5									
6	State Income Taxes								
7	Adjusted Net Income Before Taxes	\$165,688,084	\$82,330	\$165,605,753	\$63,890,077	\$34,516,884	\$40,356,398	\$26,682,656	\$159,739
8	State Depreciation Modification	(\$204,671)	(\$27,503)	(\$177,168)	(\$24,714)	(\$16,430)	(\$27,910)	(\$107,834)	(\$280)
9	State Taxable Income	\$165,483,413	\$54,827	\$165,428,586	\$63,865,364	\$34,500,454	\$40,328,487	\$26,574,822	\$159,458
10	Minnesota State Income Tax Rate	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%
11	State Taxes	(\$16,217,374)	(\$5,373)	(\$16,212,001)	(\$6,258,806)	(\$3,381,045)	(\$3,952,192)	(\$2,604,333)	(\$15,627)
12	State Tax Credits	\$553	\$74	\$479	\$67	\$44	\$75	\$291	\$1
13	State Minimum Tax	(\$232)	(\$31)	(\$201)	(\$28)	(\$19)	(\$32)	(\$122)	(\$0)
14	<b>Total State Income Taxes</b>	<b>(\$16,217,053)</b>	<b>(\$5,330)</b>	<b>(\$16,211,723)</b>	<b>(\$6,258,767)</b>	<b>(\$3,381,019)</b>	<b>(\$3,952,148)</b>	<b>(\$2,604,163)</b>	<b>(\$15,626)</b>
15									
16	Federal Income Taxes								
17	Adjusted Net Income Before Taxes	\$165,688,084	\$82,330	\$165,605,753	\$63,890,077	\$34,516,884	\$40,356,398	\$26,682,656	\$159,739
18	State Tax Deduction	(\$16,217,055)	(\$5,330)	(\$16,211,725)	(\$6,258,767)	(\$3,381,019)	(\$3,952,148)	(\$2,604,163)	(\$15,627)
19	Federal Taxable Income	\$149,471,029	\$77,000	\$149,394,028	\$57,631,310	\$31,135,865	\$36,404,249	\$24,078,493	\$144,112
20	Federal Income Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
21	Federal Taxes	(\$31,388,916)	(\$16,170)	(\$31,372,746)	(\$12,102,575)	(\$6,538,532)	(\$7,644,892)	(\$5,056,483)	(\$30,263)
22	Federal Tax Credits	\$151,398	\$20,345	\$131,054	\$18,281	\$12,154	\$20,645	\$79,766	\$207
23	<b>Total Federal Income Taxes</b>	<b>(\$31,237,518)</b>	<b>\$4,174</b>	<b>(\$31,241,692)</b>	<b>(\$12,084,294)</b>	<b>(\$6,526,378)</b>	<b>(\$7,624,247)</b>	<b>(\$4,976,717)</b>	<b>(\$30,056)</b>
24									
25	<b>Total Income Taxes</b>	<b>(\$47,454,571)</b>	<b>(\$1,155)</b>	<b>(\$47,453,416)</b>	<b>(\$18,343,061)</b>	<b>(\$9,907,397)</b>	<b>(\$11,576,395)</b>	<b>(\$7,580,881)</b>	<b>(\$45,682)</b>

Line No.	Rate Base	Classification Allocator
		(1)
1	Plant in Service	
2	Steam	
3	PIS - Steam	C-STEAM
4	PIS - Steam Contra	C-STEAM
5	Hydro	
6	PIS - Hydro	C-HYDRO
7	PIS - Hydro Contra	C-HYDRO
8	Wind	
9	PIS - Wind	C-WIND
10	PIS - Wind Contra	C-WIND
11	Solar	
12	PIS - Solar	C-SOLAR
13	Transmission	
14	PIS - Transmission Production	C-TPIS
15	PIS - Transmission	C-TPIS
16	PIS - Transmission Contra	C-TPIS
17	Distribution-Primary	
18	PIS - Primary Overhead Lines	C-DPOHL
19	PIS - Primary Underground Lines	C-DPUGL
20	Distribution-Secondary	
21	PIS - Secondary Overhead Lines	C-DSOHL
22	PIS - Secondary Underground Lines	C-DSUGL
23	PIS - Overhead Transformer	C-DSOHT
24	PIS - Underground Transformer	C-DSUGT
25	PIS - Overhead Services	C-DSOHS
26	PIS - Underground Services	C-DSUGS
27	PIS - Leased Property	C-DSLEASED
28	PIS - Street Lighting	C-DSLIGHTING
29	Distribution-Other	
30	PIS - Meters	C-DSMETERS
31	PIS - Distribution Production	C-DOPROD
32	PIS - Distribution Bulk Delivery	C-DODBD
33	PIS - Distribution Substations	C-DODSUB
34	PIS - Distribution Bulk Delivery Specific Assignment	C-DODBDISA
35	PIS - Distribution Primary Specific Assignment	C-DODPSA
36	Distribution-Contra	
37	PIS - Distribution Contra	C-DPPIS
38	General Plant	
39	PIS - General Plant	C-OMLXAG
40	PIS - General Plant Contra	C-OMLXAG
41	Intangible Plant	

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Line No.	Rate Base	Classification Allocator
		(1)
42	PIS - Intangible Plant	C-OMLXAG
43	Construction Work in Progress	
44	Steam	
45	CWIP - Steam	C-STEAMCWIP
46	CWIP - Steam Contra	C-STEAMCWIP
47	Hydro	
48	CWIP - Hydro	C-HYDROCWIP
49	Wind	
50	CWIP - Wind	C-WINDCWIP
51	Transmission	
52	CWIP - Transmission	C-TCWIP
53	CWIP - Transmission Contra	C-TCWIP
54	Distribution-Secondary	
55	CWIP - Secondary Overhead Lines	C-DSOHL
56	CWIP - Secondary Underground Lines	C-DSUGL
57	CWIP - Overhead Transformer	C-DSOHT
58	CWIP - Street Lighting	C-DSLIGHTING
59	Distribution-Other	
60	CWIP - Meters	C-DSMETERS
61	CWIP - Distribution Bulk Delivery	C-DODBD
62	CWIP - Distribution Substations	C-DODSUB
63	General Plant	
64	CWIP - General Plant	C-OMLXAG
65	CWIP - General Plant Contra	C-OMLXAG
66	Intangible Plant	
67	CWIP - Intangible Plant	C-OMLXAG
68	Accumulated Depreciation	
69	Steam	
70	AD - Steam	C-STEAM
71	AD - Steam Contra	C-STEAM
72	Hydro	
73	AD - Hydro	C-HYDRO
74	AD - Hydro Contra	C-HYDRO
75	Wind	
76	AD - Wind	C-WIND
77	AD - Wind Contra	C-WIND
78	Solar	
79	AD - Solar	C-SOLAR
80	Transmission	
81	AD - Transmission	C-TPIS
82	AD - Transmission Contra	C-TPIS



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Line No.	Rate Base	Classification Allocator
		(1)
83	Distribution-Primary	
84	AD - Primary Overhead Lines	C-DPOHL
85	AD - Primary Underground Lines	C-DPUGL
86	Distribution-Secondary	
87	AD - Secondary Overhead Lines	C-DSOHL
88	AD - Secondary Underground Lines	C-DSUGL
89	AD - Overhead Transformer	C-DSOHT
90	AD - Underground Transformer	C-DSUGT
91	AD - Overhead Services	C-DSOHS
92	AD - Underground Services	C-DSUGS
93	AD - Leased Property	C-DSLEASED
94	AD - Street Lighting	C-DSLIGHTING
95	Distribution-Other	
96	AD - Meters	C-DSMETERS
97	AD - Distribution-Production	C-DOPROD
98	AD - Distribution Bulk Delivery	C-DODBD
99	AD - Distribution Substations	C-DODSUB
100	AD - Distribution Bulk Delivery Specific Assignment	C-DODBDSA
101	AD - Distribution Primary Specific Assignment	C-DODPSA
102	Distribution-Contra	
103	AD - Distribution Contra	C-DPAD
104	General Plant	
105	AD - General Plant	C-OMLXAG
106	AD - General Plant Contra	C-OMLXAG
107	Accumulated Amortization	
108	Intangible Plant	
109	AA - Intangible Plant	C-OMLXAG
110	Fuel Inventory	
111	Fuel Inventory	
112	Fuel Inventory	C-ENERGY
113	Materials and Supplies	
114	Production	
115	M&S - Production	C-MSPROD
116	Transmission	
117	M&S - Transmission	C-TPIS
118	Distribution	
119	M&S - Distribution	C-DPIS
120	Prepayments	
121	Other Prepayments	
122	Other Prepayments	C-EPIS
123	Prepaid Pension Asset	

Line No.	Rate Base	Classification Allocator
		(1)
124	Prepaid Pension Asset	C-OMLXAG
125	Prepaid Silver Bay Power	
126	Prepaid Silver Bay Power	C-SBPC
127	OPEB	
128	OPEB	C-OMLXAG
129	Cash Working Capital	
130	O&M Expenses	
131	CWC - Fuel	C-ENERGY
132	CWC - Purchased Power	C-PPOWER
133	CWC - Payroll	C-OMLXFPP
134	CWC - Other O&M	C-OMEXPCWC
135	Taxes	
136	CWC - Property Taxes	C-PROPTAX
137	CWC - Payroll Taxes	C-OMLABOR
138	CWC - Air Quality Emission Tax	C-ENERGY
139	CWC - Minnesota Wind Production Tax	C-ENERGY
140	CWC - Sales Tax Collections	C-OMLXAG
141	CWC - Income Taxes	C-RATEBASE
142	CWC - Income Tax Increase	C-RATEBASE
143	Asset Retirement Obligation	
144	Asset Retirement Obligation	
145	Asset Retirement Obligation	C-STEAM
146	Electric Vehicle Program	
147	Electric Vehicle Program	
148	Electric Vehicle Program	C-DPIS
149	Workers Compensation Deposit	
150	Workers Compensation Deposit	
151	Workers Compensation Deposit	C-OMLXAG
152	Unamortized WPPI Transmission Amortization	
153	Unamortized WPPI Transmission Amortization	
154	Unamortized WPPI Transmission Amortization	C-TPIS
155	Unamortized UMWI Transaction Cost	
156	Unamortized UMWI Transaction Cost	
157	Unamortized UMWI Transaction Cost	C-TPIS
158	Unamortized Boswell 1 and 2	
159	Unamortized Boswell 1 and 2	
160	Unamortized Boswell 1 and 2	C-STEAM
161	Customer Advances	
162	Distribution-Primary	
163	CA - Primary Overhead Lines	C-DPOHL
164	Distribution-Secondary	

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Line No.	Rate Base	Classification Allocator
		(1)
165	CA - Secondary Overhead Lines	C-DSOHL
166	Customer Deposits	
167	Customer Deposits	
168	Customer Deposits	C-ADVANCES
169	Other Deferred Credits - Hibbard	
170	Other Deferred Credits - Hibbard	
171	Other Deferred Credits - Hibbard	C-STEAM
172	Wind Performance Deposit	
173	Wind Performance Deposit	
174	Wind Performance Deposit	C-WIND
175	Accumulated Deferred Income Taxes	
176	Steam	
177	ADIT-Cr - Steam	C-STEAM
178	Hydro	
179	ADIT-Cr - Hydro	C-HYDRO
180	Wind	
181	ADIT-Cr - Wind	C-WIND
182	Solar	
183	ADIT-Cr - Solar	C-SOLAR
184	Transmission	
185	ADIT-Cr - Transmission	C-TPIS
186	Distribution	
187	ADIT-Cr - Distribution	C-DPIS
188	General Plant	
189	ADIT-Cr - General Plant	C-OMLXAG
190	Steam	
191	ADIT-Dr - Steam	C-STEAM
192	Hydro	
193	ADIT-Dr - Hydro	C-HYDRO
194	Wind	
195	ADIT-Dr - Wind	C-WIND
196	Solar	
197	ADIT-Dr - Solar	C-SOLAR
198	Transmission	
199	ADIT-Dr - Transmission	C-TPIS
200	Distribution	
201	ADIT-Dr - Distribution	C-DPIS
202	General Plant	
203	ADIT-Dr - General Plant	C-OMLXAG

Line No.	Operating Income	Classification Allocator
		(1)
1	Operating Revenue	
2	Revenue from Sales by Rate Class and Dual Fuel	
3	Sales by Rate Class	C-RSALES
4	Dual Fuel	C-RDUALFUEL
5	Other Revenue from Sales	
6	Intersystem Sales	C-RISSALES
7	LP Demand Response	C-DEMAND
8	Sales for Resale	C-RRESALE
9	Production	
10	OOR - Production	C-RPROD
11	Transmission	
12	OOR - Transmission	C-TPIS
13	Distribution-Primary	
14	OOR - Primary Overhead Lines	C-DPOHL
15	OOR - Primary Underground Lines	C-DPUGL
16	Distribution-Secondary	
17	OOR - Secondary Overhead Lines	C-DSOHL
18	OOR - Secondary Underground Lines	C-DSUGL
19	OOR - Overhead Transformer	C-DSOHT
20	OOR - Underground Transformer	C-DSUGT
21	OOR - Overhead Services	C-DSOHS
22	OOR - Underground Services	C-DSUGS
23	OOR - Leased Property	C-DSLEASED
24	OOR - Street Lighting	C-DSLIGHTING
25	Distribution-Other	
26	OOR - Meters	C-DSMETERS
27	OOR - Distribution Production	C-DOPROD
28	OOR - Distribution Bulk Delivery	C-DODBD
29	OOR - Distribution Substations	C-DODSUB
30	OOR - Distribution Bulk Delivery Specific Assignment	C-DODBDSA
31	OOR - Distribution Primary Specific Assignment	C-DODPSA
32	General Plant	
33	OOR - General Plant	C-OMLXAG
34	Gains from Disposition of Allowances and Utility Plant	
35	OOR - Gains from Disposition of Allowances and Utility Plant	C-RDISPALL
36	Conservation Improvement Program	
37	OOR - Conservation Improvement Program	C-ENERGY
38	Renewable Resources Rider	
39	OOR - Renewable Resources Rider	C-RRR
40	Solar Renewable Resources Rider	
41	OOR - Solar Renewable Resources Rider	C-SRRR

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Line No.	Operating Income	Classification Allocator
		(1)
42	Transmission Cost Recovery Rider	
43	OOR - Transmission Cost Recovery Rider	C-TCR
44	BEC4 Rider	
45	OOR - BEC4 Rider	C-BEC4
46	Electric Vehicle Rider	
47	OOR - Electric Vehicle Rider	C-DPIS
48	Operation and Maintenance Expenses	
49	Steam	
50	O&M - Steam	C-OMSTEAM
51	Hydro	
52	O&M - Hydro	C-OMHYDRO
53	Wind	
54	O&M - Wind	C-OMWIND
55	Solar	
56	O&M - Solar	C-OMSOLAR
57	Transmission	
58	O&M - Transmission	C-TPIS
59	Distribution	
60	O&M - Meters	C-DSMETERS
61	O&M - Distribution-Other	C-DPISXMETERS
62	Other Power Supply	
63	O&M - Other Power Supply	C-POWER
64	Purchased Power	
65	O&M - Purchased Power	C-PPOWER
66	Fuel	
67	O&M - Fuel	C-ENERGY
68	Customer Accounting	
69	O&M - Customer Accounting	C-CUSTOMER
70	Customer Credit Cards	
71	O&M - Customer Credit Cards	C-CUSTOMER
72	Customer Service and Information	
73	O&M - Customer Service and Information	C-CUSTOMER
74	Conservation Improvement Program	
75	O&M - Conservation Improvement Program	C-ENERGY
76	Sales	
77	O&M - Sales	C-CUSTOMER
78	Administrative and General	
79	O&M - Property Insurance	C-EPIS
80	O&M - Regulatory Expenses - MISO	C-TPIS
81	O&M - Regulatory Expenses - MISC	C-EPIS
82	O&M - Advertising	C-OMLXAG

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Line No.	Operating Income	Classification Allocator
		(1)
83	O&M - Franchise Requirements	C-RATEBASE
84	O&M - Other Administrative and General	C-OMLXAG
85	Charitable Contributions	
86	O&M - Charitable Contributions	C-OMLXAG
87	Interest on Customer Deposits	
88	O&M - Interest on Customer Deposits	C-RATEBASE
89	Depreciation Expense	
90	Steam	
91	DE - Steam	C-STEAM
92	DE - Steam Contra	C-STEAM
93	Hydro	
94	DE - Hydro	C-HYDRO
95	DE - Hydro Contra	C-HYDRO
96	Wind	
97	DE - Wind	C-WIND
98	DE - Wind Contra	C-WIND
99	Solar	
100	DE - Solar	C-SOLAR
101	Transmission	
102	DE - Transmission	C-TPIS
103	DE - Transmission Contra	C-TPIS
104	Distribution	
105	DE - Distribution	C-DADXCONTRA
106	DE - Distribution Contra	C-DPAD
107	General Plant	
108	DE - General Plant	C-OMLXAG
109	DE - General Plant Contra	C-OMLXAG
110	Amortization Expense	
111	Amortization Expense	
112	AE - Intangible Plant	C-OMLXAG
113	AE - UMWI	C-UMWI
114	AE - Accretion	C-STEAM
115	AE - Boswell 1 and 2	C-STEAM
116	Taxes Other than Income Taxes	
117	Steam	
118	PrT - Steam	C-STEAM
119	Hydro	
120	PrT - Hydro	C-HYDRO
121	Wind	
122	PrT - Wind	C-WIND
123	Transmission	

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Line No.	Operating Income	Classification Allocator
		(1)
124	PrT - Transmission	C-TPIS
125	Distribution	
126	PrT - Distribution	C-DPIS
127	General Plant	
128	PrT - General Plant	C-OMLXAG
129	Steam	
130	PaT - Steam	C-OMLSTEAM
131	Hydro	
132	PaT - Hydro	C-OMLHYDRO
133	Wind	
134	PaT - Wind	C-OMLWIND
135	Transmission	
136	PaT - Transmission	C-TPIS
137	Distribution	
138	PaT - Distribution	C-OMLD
139	Other Power Supply	
140	PaT - Other Power Supply	C-POWER
141	Fuel	
142	PaT - Fuel	C-ENERGY
143	Customer Accounting	
144	PaT - Customer Accounting	C-CUSTOMER
145	Customer Service and Information	
146	PaT - Customer Service and Information	C-CUSTOMER
147	Sales	
148	PaT - Sales	C-CUSTOMER
149	Administrative and General	
150	PaT - Administrative and General	C-OMLAG
151	Air Quality Emission Tax	
152	Air Quality Emission Tax	C-ENERGY
153	Minnesota Wind Production Tax	
154	Minnesota Wind Production Tax	C-ENERGY
155	Minnesota Solar Production Tax	
156	Minnesota Solar Production Tax	C-ENERGY
157	State Income Taxes	
158	State Income Taxes	
159	State Tax	C-STATETAX
160	State Tax Credits	C-EPIS
161	State Minimum Tax	C-EPIS
162	Federal Income Taxes	
163	Federal Income Taxes	
164	Federal Tax	C-FEDTAX

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Line No.	Operating Income	Classification Allocator
		(1)
165	Federal Tax Credits	C-EPIS
166	Deferred Income Taxes Debit	
167	Steam	
168	DITD - Steam	C-STEAM
169	Hydro	
170	DITD - Hydro	C-HYDRO
171	Wind	
172	DITD - Wind	C-WIND
173	Solar	
174	DITD - Solar	C-SOLAR
175	Transmission	
176	DITD - Transmission	C-TPIS
177	Distribution	
178	DITD - Distribution	C-DPIS
179	General Plant	
180	DITD - General Plant	C-OMLXAG
181	Deferred Income Taxes Credit	
182	Steam	
183	DITC - Steam	C-STEAM
184	Hydro	
185	DITC - Hydro	C-HYDRO
186	Wind	
187	DITC - Wind	C-WIND
188	Solar	
189	DITC - Solar	C-SOLAR
190	Transmission	
191	DITC - Transmission	C-TPIS
192	Distribution	
193	DITC - Distribution	C-DPIS
194	General Plant	
195	DITC - General Plant	C-OMLXAG
196	Investment Tax Credit	
197	Steam	
198	ITC - Steam	C-STEAM
199	Hydro	
200	ITC - Hydro	C-HYDRO
201	Transmission	
202	ITC - Transmission	C-TPIS
203	Distribution	
204	ITC - Distribution	C-DPIS
205	Allowance for Funds Used During Construction	



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Line No.	Operating Income	Classification Allocator
		(1)
206	Steam	
207	AFUDC - Steam	C-STEAMCWIP
208	Hydro	
209	AFUDC - Hydro	C-HYDROCWIP
210	Wind	
211	AFUDC - Wind	C-WINDCWIP
212	Transmission	
213	AFUDC - Transmission	C-TCWIP
214	Distribution	
215	AFUDC - Distribution	C-DCWIP
216	General Plant	
217	AFUDC - General Plant	C-OMLXAG
218	Intangible Plant	
219	AFUDC - Intangible Plant	C-OMLXAG

Line No.	Operating Income Support	Classification Allocator
		(1)
1	Additions and Deductions to Income	
2	Additions and Deductions to Income	
3	A&D - Accrued Post Employment Benefits - FAS 112 Operating	C-OMLXAG
4	A&D - Accrued Vacation	C-OMLXAG
5	A&D - Asset Retirement Obligation Accretion	C-EPIS
6	A&D - Bond Issue Costs (NCL)	C-RATEBASE
7	A&D - Boswell Transmission Agreement	C-TPIS
8	A&D - Capitalized Overheads	C-OMLXAG
9	A&D - Conservation Improvement Project	C-ENERGY
10	A&D - Contribution in Aid of Construction	C-DSOHL
11	A&D - Cost to Retire	C-EPIS
12	A&D - Deferred Non-Qualified Plans - Operating	C-OMLXAG
13	A&D - Deferred Non-Qualified Plans (NCA)	C-OMLXAG
14	A&D - Director Fees - Deferred	C-OMLXAG
15	A&D - Dues	C-OMLXAG
16	A&D - EIP Death Benefit	C-OMLXAG
17	A&D - ESPP Disqualifying Disposition	C-OMLXAG
18	A&D - FAS 158 - Monthly	C-OMLXAG
19	A&D - FAS 158 - OCI Adjustment	C-OMLXAG
20	A&D - Fuel Clause Adjustment	C-ENERGY
21	A&D - Interest on Long Term Debt (Interest Synchronization)	C-RATEBASE
22	A&D - Meals and Entertainment	C-OMLXAG
23	A&D - Medicare Subsidy	C-OMLXAG
24	A&D - MISO Reserve	C-REGEXPMISO
25	A&D - ND ITC Regulatory Liability	C-WIND
26	A&D - Nondeductible Parking	C-RATEBASE
27	A&D - OPEB - FAS 106 Operating	C-OMLXAG
28	A&D - Penalties	C-RATEBASE
29	A&D - Pension Expense - Operating (NCA)	C-OMLXAG
30	A&D - Performance Shares - FAW 123R	C-OMLXAG
31	A&D - Political Activities	C-OMLXAG
32	A&D - Prepaid Bison Easements	C-WIND
33	A&D - Prepaid Insurance	C-EPIS
34	A&D - Property Taxes	C-PROPTAX
35	A&D - Restricted Stock	C-OMLXAG
36	A&D - Retail Rate Case Expense	C-RATEBASE
37	A&D - Retirements	C-OMLXAG
38	A&D - RSOP	C-OMLXAG
39	A&D - Section 162(m) Limitation	C-OMLXAG
40	A&D - Tax/Book Depreciation Difference	C-EPIS
41	A&D - Tax Capitalized Interest	C-EPIS

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Line No.	Operating Income Support	Classification Allocator
		(1)
42	A&D - Bad Debt Expense	C-RATEBASE
43	A&D - Employee Expenses - Nondeductible	C-OMLXAG
44	A&D - Officer Comp	C-OMLXAG
45	A&D - Performance Shares	C-OMLXAG
46	State Taxes	
47	State Taxable Income	
48	State Adjusted Net Income Before Taxes	C-ADJNETINC
49	State NOL Utilization	C-EPIS
50	State Depreciation Modification	C-EPIS
51	Federal Taxes	
52	Federal Taxable Income	
53	Federal Adjusted Net Income Before Taxes	C-ADJNETINC
54	State Tax Deduction	C-STATEINCTAX
55	Federal NOL Utilization	C-EPIS
56	Operation and Maintenance Expense - Labor Only	
57	Production	
58	L - Steam	C-OMLSTEAM
59	L - Hydro	C-OMLHYDRO
60	L - Wind	C-OMLWIND
61	Transmission	
62	L - Transmission	C-TPIS
63	Distribution	
64	L - Meters	C-DSMETERS
65	L - Distribution-Other	C-DPISXMETERS
66	Other Power Supply	
67	L - Other Power Supply	C-POWER
68	Fuel	
69	L - Fuel	C-ENERGY
70	Customer Accounting	
71	L - Customer Accounting	C-CUSTOMER
72	Customer Service and Information	
73	L - Customer Service and Information	C-CUSTOMER
74	Sales	
75	L - Sales	C-OMSALES
76	Administrative and General	
77	L - Property Insurance	C-EPIS
78	L - Advertising	C-OMLXAG
79	L - Other Administrative and General	C-OMLXAG

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Line No.	Classification Allocator	Total	Customer	Demand	Energy
		(1)	(2)	(3)	(4)
1	C-ADJNETINC	\$73,230,489	\$8,211,269	(\$100,668,864)	\$165,688,084
2	C-ADVANCES	(\$1,762,180)	(\$728,725)	(\$1,033,455)	\$0
3	C-CUSTOMER	\$1	\$1	\$0	\$0
4	C-DADXCONTRA	(\$335,107,725)	(\$112,533,848)	(\$222,573,876)	(\$0)
5	C-DCWIP	\$745,544	\$13	\$745,531	\$0
6	C-DCWIPXCONTRA	\$745,544	\$13	\$745,531	\$0
7	C-DEMAND	\$1	\$0	\$1	\$0
8	C-DODBD	\$112,023,125	\$0	\$112,023,125	\$0
9	C-DODBDSA	\$1,088,270	\$0	\$1,088,270	\$0
10	C-DODPSA	\$722,512	\$0	\$722,512	\$0
11	C-DODSUB	\$72,768,998	\$0	\$72,768,998	\$0
12	C-DOPROD	\$1,552,566	\$0	\$1,552,566	\$0
13	C-DPAD	(\$113,259,816)	(\$34,755,229)	(\$78,504,587)	\$0
14	C-DPIS	\$700,977,702	\$235,515,615	\$465,462,086	\$1
15	C-DPISXCONTRA	\$700,989,217	\$235,519,151	\$465,470,065	\$1
16	C-DPISXMETERS	\$623,293,502	\$157,831,417	\$465,462,085	\$0
17	C-DPOHL	\$115,170,963	\$43,246,697	\$71,924,266	\$0
18	C-DPPIS	\$236,176,975	\$72,530,152	\$163,646,823	\$0
19	C-DPUGL	\$121,006,012	\$29,283,455	\$91,722,557	\$0
20	C-DSLEASED	\$3,248,089	\$3,248,089	\$0	\$0
21	C-DSLIGHTING	\$9,628,215	\$9,628,215	\$0	\$0
22	C-DSMETERS	\$77,684,203	\$77,684,201	\$1	\$1
23	C-DSOHL	\$54,173,197	\$26,783,228	\$27,389,968	\$0
24	C-DSOHS	\$6,398,655	\$3,439,277	\$2,959,378	\$0
25	C-DSOHT	\$52,993,335	\$13,958,445	\$39,034,891	\$0
26	C-DSUGL	\$12,628,457	\$1,317,148	\$11,311,309	\$0
27	C-DSUGS	\$12,148,171	\$3,349,251	\$8,798,920	\$0
28	C-DSUGT	\$47,754,450	\$23,581,148	\$24,173,303	\$0
29	C-DXCONTRA	\$700,989,217	\$235,519,151	\$465,470,065	\$1
30	C-ENERGY	\$1	\$0	\$0	\$1
31	C-EPIS	\$4,274,627,630	\$282,332,773	\$3,897,722,297	\$94,572,560
32	C-FEDTAX	\$66,975,020	\$7,467,403	(\$89,963,412)	\$149,471,029
33	C-FIXPROD	\$100,000	\$0	\$16,369	\$83,631
34	C-HYDRO	\$217,695,286	\$0	\$188,439,549	\$29,255,737
35	C-HYDROCWIP	\$2,344,467	\$0	\$2,344,467	\$0
36	C-MSPROD	\$22,129,549	\$0	\$22,129,549	\$0
37	C-MSTRAN	\$4,795,206	\$0	\$4,795,206	\$0
38	C-OMCACCOUNT	(\$5,953,962)	(\$5,953,962)	\$0	\$0
39	C-OMCSERVICE	(\$1,529,291)	(\$1,529,291)	\$0	\$0
40	C-OMDMETERS	\$77,684,200	\$77,684,198	\$1	\$1
41	C-OMEXPCWC	(\$248,060,980)	(\$13,205,362)	(\$115,364,761)	(\$119,490,857)
42	C-OMHYDRO	(\$5,146,274)	\$0	(\$2,258,536)	(\$2,887,738)
43	C-OMLABOR	(\$79,646,875)	(\$12,477,909)	(\$49,736,945)	(\$17,432,022)
44	C-OMLAG	(\$30,048,020)	(\$4,702,557)	(\$18,779,662)	(\$6,565,801)
45	C-OMLD	(\$12,580,597)	(\$4,180,278)	(\$8,400,319)	(\$0)
46	C-OMLHYDRO	(\$3,025,674)	\$0	(\$1,374,587)	(\$1,651,087)
47	C-OMLSTEAM	(\$15,892,822)	\$0	(\$9,976,042)	(\$5,916,780)
48	C-OMLWIND	(\$446,074)	\$0	(\$446,074)	\$0

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		(1)	(2)	(3)	(4)
49	C-OMLXAG	(\$49,598,855)	(\$7,775,352)	(\$30,957,283)	(\$10,866,220)
50	C-OMLXFPP	(\$76,348,522)	(\$12,477,909)	(\$49,736,945)	(\$14,133,669)
51	C-OMSALES	(\$1,856)	(\$1,856)	\$0	\$0
52	C-OMSTEAM	(\$35,127,108)	\$0	(\$18,710,289)	(\$16,416,819)
53	C-OMTRAN	(\$57,798,343)	\$0	(\$57,798,343)	\$0
54	C-OMWIND	(\$17,535,442)	\$0	(\$17,535,442)	\$0
55	C-POWER	(\$1,813,088)	\$0	(\$1,813,088)	\$0
56	C-PPOWER	(\$327,149,314)	\$0	(\$80,767,873)	(\$246,381,441)
57	C-PROPTAX	(\$36,121,983)	(\$3,736,035)	(\$31,546,352)	(\$839,596)
58	C-RATEBASE	\$2,321,649,048	\$117,301,842	\$2,123,382,230	\$80,964,976
59	C-RDUALFUEL	\$10,245,092	\$776,260	\$0	\$9,468,832
60	C-REGEXPMISO	(\$1,490,186)	\$0	(\$1,490,186)	\$0
61	C-RISSALES	\$30,286,762	\$0	\$2,173,182	\$28,113,580
62	C-RPROD	\$1,990,996	\$0	\$685,315	\$1,305,681
63	C-RRESALE	\$113,845,256	\$0	\$42,053,081	\$71,792,175
64	C-RSALES	\$733,441,057	\$46,095,834	\$242,354,925	\$444,990,298
65	C-SBPC	\$18,636,449	\$0	\$0	\$18,636,449
66	C-SOLAR	\$0	\$0	\$0	\$0
67	C-SRRR	\$2,029,674	\$0	\$0	\$2,029,674
68	C-STATEINCTAX	(\$6,255,467)	(\$743,866)	\$10,705,451	(\$16,217,053)
69	C-STATETAX	\$63,979,464	\$7,600,253	(\$109,104,201)	\$165,483,412
70	C-STEAM	\$1,430,360,630	\$0	\$1,430,360,630	\$0
71	C-STEAMCWIP	\$8,652,204	\$0	\$8,652,204	\$0
72	C-TCR	\$28,815,878	\$0	\$9,476,513	\$19,339,365
73	C-TCWIP	\$25,293,161	\$0	\$25,293,161	\$0
74	C-TPIS	\$850,297,391	\$0	\$850,297,391	\$0
75	C-UMWI	\$1,201,867	\$0	\$1,201,867	\$0
76	C-WIND	\$824,037,772	\$0	\$824,037,772	\$0
77	C-WINDCWIP	\$942,904	\$0	\$942,904	\$0
78	C-WPPI	(\$517,730)	\$0	(\$517,730)	\$0

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		(1)	(2)	(3)	(4)
1	C-ADJNETINC	1.000000	0.112129	-1.374685	2.262556
2	C-ADVANCES	1.000000	0.413536	0.586464	0.000000
3	C-CUSTOMER	1.000000	1.000000	0.000000	0.000000
4	C-DADXCONTRA	1.000000	0.335814	0.664186	0.000000
5	C-DCWIP	1.000000	0.000017	0.999983	0.000000
6	C-DCWIPXCONTRA	1.000000	0.000017	0.999983	0.000000
7	C-DEMAND	1.000000	0.000000	1.000000	0.000000
8	C-DODBD	1.000000	0.000000	1.000000	0.000000
9	C-DODBDSA	1.000000	0.000000	1.000000	0.000000
10	C-DODPSA	1.000000	0.000000	1.000000	0.000000
11	C-DODSUB	1.000000	0.000000	1.000000	0.000000
12	C-DOPROD	1.000000	0.000000	1.000000	0.000000
13	C-DPAD	1.000000	0.306863	0.693137	0.000000
14	C-DPIS	1.000000	0.335982	0.664018	0.000000
15	C-DPISXCONTRA	1.000000	0.335981	0.664019	0.000000
16	C-DPISXMETERS	1.000000	0.253222	0.746778	0.000000
17	C-DPOHL	1.000000	0.375500	0.624500	0.000000
18	C-DPPIS	1.000000	0.307101	0.692899	0.000000
19	C-DPUGL	1.000000	0.242000	0.758000	0.000000
20	C-DSLEASED	1.000000	1.000000	0.000000	0.000000
21	C-DSLIGHTING	1.000000	1.000000	0.000000	0.000000
22	C-DSMETERS	1.000000	1.000000	0.000000	0.000000
23	C-DSOHL	1.000000	0.494400	0.505600	0.000000
24	C-DSOHS	1.000000	0.537500	0.462500	0.000000
25	C-DSOHT	1.000000	0.263400	0.736600	0.000000
26	C-DSUGL	1.000000	0.104300	0.895700	0.000000
27	C-DSUGS	1.000000	0.275700	0.724300	0.000000
28	C-DSUGT	1.000000	0.493800	0.506200	0.000000
29	C-DXCONTRA	1.000000	0.335981	0.664019	0.000000
30	C-ENERGY	1.000000	0.000000	0.000000	1.000000
31	C-EPIS	1.000000	0.066049	0.911827	0.022124
32	C-FEDTAX	1.000000	0.111495	-1.343238	2.231743
33	C-FIXPROD	1.000000	0.000000	0.163690	0.836310
34	C-HYDRO	1.000000	0.000000	0.865612	0.134388
35	C-HYDROCWIP	1.000000	0.000000	1.000000	0.000000
36	C-MSPROD	1.000000	0.000000	1.000000	0.000000
37	C-MSTRAN	1.000000	0.000000	1.000000	0.000000
38	C-OMCACCOUNT	1.000000	1.000000	0.000000	0.000000
39	C-OMCSERVICE	1.000000	1.000000	0.000000	0.000000
40	C-OMDMETERS	1.000000	1.000000	0.000000	0.000000
41	C-OMEXPCWC	1.000000	0.053234	0.465066	0.481700
42	C-OMHYDRO	1.000000	0.000000	0.438868	0.561132
43	C-OMLABOR	1.000000	0.156665	0.624468	0.218866
44	C-OMLAG	1.000000	0.156501	0.624988	0.218510
45	C-OMLD	1.000000	0.332280	0.667720	0.000000
46	C-OMLHYDRO	1.000000	0.000000	0.454308	0.545692
47	C-OMLSTEAM	1.000000	0.000000	0.627707	0.372293
48	C-OMLWIND	1.000000	0.000000	1.000000	0.000000

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		(1)	(2)	(3)	(4)
49	C-OMLXAG	1.000000	0.156765	0.624153	0.219082
50	C-OMLXFPP	1.000000	0.163434	0.651446	0.185120
51	C-OMSALES	1.000000	1.000000	0.000000	0.000000
52	C-OMSTEAM	1.000000	0.000000	0.532645	0.467355
53	C-OMTRAN	1.000000	0.000000	1.000000	0.000000
54	C-OMWIND	1.000000	0.000000	1.000000	0.000000
55	C-POWER	1.000000	0.000000	1.000000	0.000000
56	C-PPOWER	1.000000	0.000000	0.246884	0.753116
57	C-PROPTAX	1.000000	0.103428	0.873328	0.023243
58	C-RATEBASE	1.000000	0.050525	0.914601	0.034874
59	C-RDUALFUEL	1.000000	0.075769	0.000000	0.924231
60	C-REGEXPMISO	1.000000	0.000000	1.000000	0.000000
61	C-RISSALES	1.000000	0.000000	0.071754	0.928246
62	C-RPROD	1.000000	0.000000	0.344207	0.655793
63	C-RRESALE	1.000000	0.000000	0.369388	0.630612
64	C-RSALES	1.000000	0.062849	0.330435	0.606716
65	C-SBPC	1.000000	0.000000	0.000000	1.000000
66	C-SRRR	1.000000	0.000000	0.000000	1.000000
67	C-STATEINCTAX	1.000000	0.118915	-1.711375	2.592461
68	C-STATETAX	1.000000	0.118792	-1.705300	2.586508
69	C-STEAM	1.000000	0.000000	1.000000	0.000000
70	C-STEAMCWIP	1.000000	0.000000	1.000000	0.000000
71	C-TCR	1.000000	0.000000	0.328864	0.671136
72	C-TCWIP	1.000000	0.000000	1.000000	0.000000
73	C-TPIS	1.000000	0.000000	1.000000	0.000000
74	C-UMWI	1.000000	0.000000	1.000000	0.000000
75	C-WIND	1.000000	0.000000	1.000000	0.000000
76	C-WINDCWIP	1.000000	0.000000	1.000000	0.000000
77	C-WPPI	1.000000	0.000000	1.000000	0.000000

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Line No.	Rate Base	Customer Class Allocator
		(1)
1	Plant in Service	
2	Steam	
3	PIS - Steam	CC-PROD
4	PIS - Steam Contra	CC-STEAMPIS-C
5	Hydro	
6	PIS - Hydro	CC-PROD
7	PIS - Hydro Contra	CC-HYDROPIS-C
8	Wind	
9	PIS - Wind	CC-PROD
10	PIS - Wind Contra	CC-WINDPIS-C
11	Solar	
12	PIS - Solar	CC-PROD
13	Transmission	
14	PIS - Transmission Production	CC-PROD
15	PIS - Transmission	CC-TRAN
16	PIS - Transmission Contra	CC-TPIS-C
17	Distribution-Primary	
18	PIS - Primary Overhead Lines	CC-DPOHL
19	PIS - Primary Underground Lines	CC-DPUGL
20	Distribution-Secondary	
21	PIS - Secondary Overhead Lines	CC-DSOHL
22	PIS - Secondary Underground Lines	CC-DSUGL
23	PIS - Overhead Transformer	CC-DSOHT
24	PIS - Underground Transformer	CC-DSUGT
25	PIS - Overhead Services	CC-DSOHS
26	PIS - Underground Services	CC-DSUGS
27	PIS - Leased Property	CC-DSLEASED
28	PIS - Street Lighting	CC-D_SLIGHTING
29	Distribution-Other	
30	PIS - Meters	CC-DSMETERS
31	PIS - Distribution Production	CC-PROD
32	PIS - Distribution Bulk Delivery	CC-DODBD
33	PIS - Distribution Substations	CC-DODSUB
34	PIS - Distribution Bulk Delivery Specific Assignment	CC-DODBDSA
35	PIS - Distribution Primary Specific Assignment	CC-DODPSA
36	Distribution-Contra	
37	PIS - Distribution Contra	CC-DPPIS
38	General Plant	
39	PIS - General Plant	CC-OMLXAG
40	PIS - General Plant Contra	CC-OMLXAG
41	Intangible Plant	



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Line No.	Rate Base	Customer Class Allocator
		(1)
42	PIS - Intangible Plant	CC-OMLXAG
43	Construction Work in Progress	
44	Steam	
45	CWIP - Steam	CC-PROD
46	CWIP - Steam Contra	CC-STEAMCWIP-C
47	Hydro	
48	CWIP - Hydro	CC-PROD
49	Wind	
50	CWIP - Wind	CC-PROD
51	Transmission	
52	CWIP - Transmission	CC-TRAN
53	CWIP - Transmission Contra	CC-TCWIP-C
54	Distribution-Secondary	
55	CWIP - Secondary Overhead Lines	CC-DSOHL
56	CWIP - Secondary Underground Lines	CC-DSUGL
57	CWIP - Overhead Transformer	CC-DSOHT
58	CWIP - Street Lighting	CC-DSLIGHTING
59	Distribution-Other	
60	CWIP - Meters	CC-DSMETERS
61	CWIP - Distribution Bulk Delivery	CC-DODBD
62	CWIP - Distribution Substations	CC-DODSUB
63	General Plant	
64	CWIP - General Plant	CC-OMLXAG
65	CWIP - General Plant Contra	CC-OMLXAG
66	Intangible Plant	
67	CWIP - Intangible Plant	CC-OMLXAG
68	Accumulated Depreciation	
69	Steam	
70	AD - Steam	CC-PROD
71	AD - Steam Contra	CC-STEAMAD-C
72	Hydro	
73	AD - Hydro	CC-PROD
74	AD - Hydro Contra	CC-HYDROAD-C
75	Wind	
76	AD - Wind	CC-PROD
77	AD - Wind Contra	CC-WINDAD-C
78	Solar	
79	AD - Solar	CC-PROD
80	Transmission	
81	AD - Transmission	CC-TPISXCONTRA
82	AD - Transmission Contra	CC-TAD-C

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Line No.	Rate Base	Customer Class Allocator
		(1)
83	Distribution-Primary	
84	AD - Primary Overhead Lines	CC-DPOHL
85	AD - Primary Underground Lines	CC-DPUGL
86	Distribution-Secondary	
87	AD - Secondary Overhead Lines	CC-DSOHL
88	AD - Secondary Underground Lines	CC-DSUGL
89	AD - Overhead Transformer	CC-DSOHT
90	AD - Underground Transformer	CC-DSUGT
91	AD - Overhead Services	CC-DSOHS
92	AD - Underground Services	CC-DSUGS
93	AD - Leased Property	CC-DSLEASED
94	AD - Street Lighting	CC-DSLIGHTING
95	Distribution-Other	
96	AD - Meters	CC-DSMETERS
97	AD - Distribution-Production	CC-PROD
98	AD - Distribution Bulk Delivery	CC-DODBD
99	AD - Distribution Substations	CC-DODSUB
100	AD - Distribution Bulk Delivery Specific Assignment	CC-DODBDSA
101	AD - Distribution Primary Specific Assignment	CC-DODPSA
102	Distribution-Contra	
103	AD - Distribution Contra	CC-DPAD
104	General Plant	
105	AD - General Plant	CC-OMLXAG
106	AD - General Plant Contra	CC-OMLXAG
107	Accumulated Amortization	
108	Intangible Plant	
109	AA - Intangible Plant	CC-OMLXAG
110	Fuel Inventory	
111	Fuel Inventory	
112	Fuel Inventory	CC-PROD
113	Materials and Supplies	
114	Production	
115	M&S - Production	CC-PROD
116	Transmission	
117	M&S - Transmission	CC-TPIS
118	Distribution	
119	M&S - Distribution	CC-DPIS
120	Prepayments	
121	Other Prepayments	
122	Other Prepayments	CC-EPIS
123	Prepaid Pension Asset	

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		(1)
124	Prepaid Pension Asset	CC-OMLXAG
125	Prepaid Silver Bay Power	
126	Prepaid Silver Bay Power	CC-PROD
127	OPEB	
128	OPEB	CC-OMLXAG
129	Cash Working Capital	
130	O&M Expenses	
131	CWC - Fuel	CC-PROD
132	CWC - Purchased Power	CC-PPOWER
133	CWC - Payroll	CC-OMLXFPP
134	CWC - Other O&M	CC-OMEXPCWC
135	Taxes	
136	CWC - Property Taxes	CC-PROPTAX
137	CWC - Payroll Taxes	CC-OMLABOR
138	CWC - Air Quality Emission Tax	CC-PROD
139	CWC - Minnesota Wind Production Tax	CC-PROD
140	CWC - Sales Tax Collections	CC-OMLXAG
141	CWC - Income Taxes	CC-RATEBASE
142	CWC - Income Tax Increase	CC-RATEBASEMN
143	Asset Retirement Obligation	
144	Asset Retirement Obligation	
145	Asset Retirement Obligation	CC-PROD
146	Electric Vehicle Program	
147	Electric Vehicle Program	
148	Electric Vehicle Program	CC-DPIS
149	Workers Compensation Deposit	
150	Workers Compensation Deposit	
151	Workers Compensation Deposit	CC-OMLXAG
152	Unamortized WPPI Transmission Amortization	
153	Unamortized WPPI Transmission Amortization	
154	Unamortized WPPI Transmission Amortization	CC-TPIS
155	Unamortized UMWI Transaction Cost	
156	Unamortized UMWI Transaction Cost	
157	Unamortized UMWI Transaction Cost	CC-TPIS
158	Unamortized Boswell 1 and 2	
159	Unamortized Boswell 1 and 2	
160	Unamortized Boswell 1 and 2	CC-PROD
161	Customer Advances	
162	Distribution-Primary	
163	CA - Primary Overhead Lines	CC-DPOHL
164	Distribution-Secondary	

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		(1)
165	CA - Secondary Overhead Lines	CC-DSOHL
166	Customer Deposits	
167	Customer Deposits	
168	Customer Deposits	CC-ADVANCES
169	Other Deferred Credits - Hibbard	
170	Other Deferred Credits - Hibbard	
171	Other Deferred Credits - Hibbard	CC-STEAM
172	Wind Performance Deposit	
173	Wind Performance Deposit	
174	Wind Performance Deposit	CC-WIND
175	Accumulated Deferred Income Taxes	
176	Steam	
177	ADIT-Cr - Steam	CC-STEAM
178	Hydro	
179	ADIT-Cr - Hydro	CC-HYDRO
180	Wind	
181	ADIT-Cr - Wind	CC-WIND
182	Solar	
183	ADIT-Cr - Solar	CC-SOLAR
184	Transmission	
185	ADIT-Cr - Transmission	CC-TPIS
186	Distribution	
187	ADIT-Cr - Distribution	CC-DPIS
188	General Plant	
189	ADIT-Cr - General Plant	CC-OMLXAG
190	Steam	
191	ADIT-Dr - Steam	CC-STEAM
192	Hydro	
193	ADIT-Dr - Hydro	CC-HYDRO
194	Wind	
195	ADIT-Dr - Wind	CC-WIND
196	Solar	
197	ADIT-Dr - Solar	CC-SOLAR
198	Transmission	
199	ADIT-Dr - Transmission	CC-TPIS
200	Distribution	
201	ADIT-Dr - Distribution	CC-DPIS
202	General Plant	
203	ADIT-Dr - General Plant	CC-OMLXAG

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		(1)
1	Operating Revenue	
2	Revenue from Sales by Rate Class and Dual Fuel	
3	Sales by Rate Class	CC-RSALES
4	Dual Fuel	CC-PRODMN
5	Other Revenue from Sales	
6	Intersystem Sales	CC-PROD
7	LP Demand Response	CC-PRODMN
8	Sales for Resale	CC-PROD
9	Production	
10	OOR - Production	CC-PROD
11	Transmission	
12	OOR - Transmission	CC-TPIS
13	Distribution-Primary	
14	OOR - Primary Overhead Lines	CC-DPOHL
15	OOR - Primary Underground Lines	CC-DPUGL
16	Distribution-Secondary	
17	OOR - Secondary Overhead Lines	CC-DSOHL
18	OOR - Secondary Underground Lines	CC-DSUGL
19	OOR - Overhead Transformer	CC-DSOHT
20	OOR - Underground Transformer	CC-DSUGT
21	OOR - Overhead Services	CC-DSOHS
22	OOR - Underground Services	CC-DSUGS
23	OOR - Leased Property	CC-DSLEASED
24	OOR - Street Lighting	CC-DSLIGHTING
25	Distribution-Other	
26	OOR - Meters	CC-DSMETERS
27	OOR - Distribution Production	CC-PROD
28	OOR - Distribution Bulk Delivery	CC-DODBD
29	OOR - Distribution Substations	CC-DODSUB
30	OOR - Distribution Bulk Delivery Specific Assignment	CC-DODBDSA
31	OOR - Distribution Primary Specific Assignment	CC-DODPSA
32	General Plant	
33	OOR - General Plant	CC-OMLXAG
34	Gains from Disposition of Allowances and Utility Plant	
35	OOR - Gains from Disposition of Allowances and Utility Plant	CC-PRODMN
36	Conservation Improvement Program	
37	OOR - Conservation Improvement Program	CC-CIP
38	Renewable Resources Rider	
39	OOR - Renewable Resources Rider	CC-RRR
40	Solar Renewable Resources Rider	
41	OOR - Solar Renewable Resources Rider	CC-SRRR

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Line No.	Operating Income	Customer Class Allocator
		(1)
42	Transmission Cost Recovery Rider	
43	OOR - Transmission Cost Recovery Rider	CC-TCR
44	BEC4 Rider	
45	OOR - BEC4 Rider	CC-BEC4
46	Electric Vehicle Rider	
47	OOR - Electric Vehicle Rider	CC-DPIS
48	Operation and Maintenance Expenses	
49	Steam	
50	O&M - Steam	CC-PROD
51	Hydro	
52	O&M - Hydro	CC-PROD
53	Wind	
54	O&M - Wind	CC-PROD
55	Solar	
56	O&M - Solar	CC-PROD
57	Transmission	
58	O&M - Transmission	CC-TPIS
59	Distribution	
60	O&M - Meters	CC-DSMETERS
61	O&M - Distribution-Other	CC-DPISXMETERS
62	Other Power Supply	
63	O&M - Other Power Supply	CC-PROD
64	Purchased Power	
65	O&M - Purchased Power	CC-PROD
66	Fuel	
67	O&M - Fuel	CC-PROD
68	Customer Accounting	
69	O&M - Customer Accounting	CC-OMACCOUNT
70	Customer Credit Cards	
71	O&M - Customer Credit Cards	CC-OMCC
72	Customer Service and Information	
73	O&M - Customer Service and Information	CC-OMCSERVICE
74	Conservation Improvement Program	
75	O&M - Conservation Improvement Program	CC-CIP
76	Sales	
77	O&M - Sales	CC-OMSALES
78	Administrative and General	
79	O&M - Property Insurance	CC-EPIS
80	O&M - Regulatory Expenses - MISO	CC-TPIS
81	O&M - Regulatory Expenses - MISC	CC-EPIS
82	O&M - Advertising	CC-OMLXAG

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Line No.	Operating Income	Customer Class Allocator
		(1)
83	O&M - Franchise Requirements	CC-RATEBASEMN
84	O&M - Other Administrative and General	CC-OMLXAG
85	Charitable Contributions	
86	O&M - Charitable Contributions	CC-OMLXAG
87	Interest on Customer Deposits	
88	O&M - Interest on Customer Deposits	CC-RATEBASEMN
89	Depreciation Expense	
90	Steam	
91	DE - Steam	CC-PROD
92	DE - Steam Contra	CC-STEAMDE-C
93	Hydro	
94	DE - Hydro	CC-PROD
95	DE - Hydro Contra	CC-HYDRODE-C
96	Wind	
97	DE - Wind	CC-PROD
98	DE - Wind Contra	CC-WINDDE-C
99	Solar	
100	DE - Solar	CC-PROD
101	Transmission	
102	DE - Transmission	CC-TPISXCONTRA
103	DE - Transmission Contra	CC-TDE-C
104	Distribution	
105	DE - Distribution	CC-DADXCONTRA
106	DE - Distribution Contra	CC-DPAD
107	General Plant	
108	DE - General Plant	CC-OMLXAG
109	DE - General Plant Contra	CC-OMLXAG
110	Amortization Expense	
111	Amortization Expense	
112	AE - Intangible Plant	CC-OMLXAG
113	AE - UMWI	CC-PROD
114	AE - Accretion	CC-PROD
115	AE - Boswell 1 and 2	CC-PROD
116	Taxes Other than Income Taxes	
117	Steam	
118	PrT - Steam	CC-STEAM
119	Hydro	
120	PrT - Hydro	CC-HYDRO
121	Wind	
122	PrT - Wind	CC-WIND
123	Transmission	

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Line No.	Operating Income	Customer Class Allocator
		(1)
124	PrT - Transmission	CC-TPIS
125	Distribution	
126	PrT - Distribution	CC-DPIS
127	General Plant	
128	PrT - General Plant	CC-OMLXAG
129	Steam	
130	PaT - Steam	CC-OMLSTEAM
131	Hydro	
132	PaT - Hydro	CC-OMLHYDRO
133	Wind	
134	PaT - Wind	CC-OMLWIND
135	Transmission	
136	PaT - Transmission	CC-TPIS
137	Distribution	
138	PaT - Distribution	CC-OMLD
139	Other Power Supply	
140	PaT - Other Power Supply	CC-PROD
141	Fuel	
142	PaT - Fuel	CC-PROD
143	Customer Accounting	
144	PaT - Customer Accounting	CC-OMCACCOUNT
145	Customer Service and Information	
146	PaT - Customer Service and Information	CC-OMCSERVICE
147	Sales	
148	PaT - Sales	CC-OMSALES
149	Administrative and General	
150	PaT - Administrative and General	CC-OMLAG
151	Air Quality Emission Tax	
152	Air Quality Emission Tax	CC-PROD
153	Minnesota Wind Production Tax	
154	Minnesota Wind Production Tax	CC-PROD
155	Minnesota Solar Production Tax	
156	Minnesota Solar Production Tax	CC-PROD
157	State Income Taxes	
158	State Income Taxes	
159	State Tax	CC-STATETAX
160	State Tax Credits	CC-EPIS
161	State Minimum Tax	CC-EPIS
162	Federal Income Taxes	
163	Federal Income Taxes	
164	Federal Tax	CC-FEDTAX



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Line No.	Operating Income	Customer Class Allocator
		(1)
165	Federal Tax Credits	CC-EPIS
166	Deferred Income Taxes Debit	
167	Steam	
168	DITD - Steam	CC-STEAM
169	Hydro	
170	DITD - Hydro	CC-HYDRO
171	Wind	
172	DITD - Wind	CC-WIND
173	Solar	
174	DITD - Solar	CC-SOLAR
175	Transmission	
176	DITD - Transmission	CC-TPIS
177	Distribution	
178	DITD - Distribution	CC-DPIS
179	General Plant	
180	DITD - General Plant	CC-OMLXAG
181	Deferred Income Taxes Credit	
182	Steam	
183	DITC - Steam	CC-STEAM
184	Hydro	
185	DITC - Hydro	CC-HYDRO
186	Wind	
187	DITC - Wind	CC-WIND
188	Solar	
189	DITC - Solar	CC-SOLAR
190	Transmission	
191	DITC - Transmission	CC-TPIS
192	Distribution	
193	DITC - Distribution	CC-DPIS
194	General Plant	
195	DITC - General Plant	CC-OMLXAG
196	Investment Tax Credit	
197	Steam	
198	ITC - Steam	CC-STEAM
199	Hydro	
200	ITC - Hydro	CC-HYDRO
201	Transmission	
202	ITC - Transmission	CC-TPIS
203	Distribution	
204	ITC - Distribution	CC-DPIS
205	Allowance for Funds Used During Construction	

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Line No.	Operating Income	Customer Class Allocator
		(1)
206	Steam	
207	AFUDC - Steam	CC-STEAMCWIP
208	Hydro	
209	AFUDC - Hydro	CC-HYDROCWIP
210	Wind	
211	AFUDC - Wind	CC-WINDCWIP
212	Transmission	
213	AFUDC - Transmission	CC-TCWIP
214	Distribution	
215	AFUDC - Distribution	CC-DCWIP
216	General Plant	
217	AFUDC - General Plant	CC-OMLXAG
218	Intangible Plant	
219	AFUDC - Intangible Plant	CC-OMLXAG

Line No.	Operating Income Support	Customer Class Allocator
		(1)
1	Additions and Deductions to Income	
2	Additions and Deductions to Income	
3	A&D - Accrued Post Employment Benefits - FAS 112 Operating	CC-OMLXAG
4	A&D - Accrued Vacation	CC-OMLXAG
5	A&D - Asset Retirement Obligation Accretion	CC-EPIS
6	A&D - Bond Issue Costs (NCL)	CC-RATEBASEMN
7	A&D - Boswell Transmission Agreement	CC-TRAN
8	A&D - Capitalized Overheads	CC-OMLXAG
9	A&D - Conservation Improvement Project	CC-CIP
10	A&D - Contribution in Aid of Construction	CC-DSOHL
11	A&D - Cost to Retire	CC-EPIS
12	A&D - Deferred Non-Qualified Plans - Operating	CC-OMLXAG
13	A&D - Deferred Non-Qualified Plans (NCA)	CC-OMLXAG
14	A&D - Director Fees - Deferred	CC-OMLXAG
15	A&D - Dues	CC-OMLXAG
16	A&D - EIP Death Benefit	CC-OMLXAG
17	A&D - ESPP Disqualifying Disposition	CC-OMLXAG
18	A&D - FAS 158 - Monthly	CC-OMLXAG
19	A&D - FAS 158 - OCI Adjustment	CC-OMLXAG
20	A&D - Fuel Clause Adjustment	CC-PROD
21	A&D - Interest on Long Term Debt (Interest Synchronization)	CC-RATEBASE
22	A&D - Meals and Entertainment	CC-OMLXAG
23	A&D - Medicare Subsidy	CC-OMLXAG
24	A&D - MISO Reserve	CC-TRAN
25	A&D - ND ITC Regulatory Liability	CC-WIND
26	A&D - Nondeductible Parking	CC-RATEBASE
27	A&D - OPEB - FAS 106 Operating	CC-OMLXAG
28	A&D - Penalties	CC-RATEBASE
29	A&D - Pension Expense - Operating (NCA)	CC-OMLXAG
30	A&D - Performance Shares - FAW 123R	CC-OMLXAG
31	A&D - Political Activities	CC-OMLXAG
32	A&D - Prepaid Bison Easements	CC-WIND
33	A&D - Prepaid Insurance	CC-EPIS
34	A&D - Property Taxes	CC-PROPTAX
35	A&D - Restricted Stock	CC-OMLXAG
36	A&D - Retail Rate Case Expense	CC-RATEBASEMN
37	A&D - Retirements	CC-OMLXAG
38	A&D - RSOP	CC-OMLXAG
39	A&D - Section 162(m) Limitation	CC-OMLXAG
40	A&D - Tax/Book Depreciation Difference	CC-EPIS
41	A&D - Tax Capitalized Interest	CC-EPIS

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Line No.	Operating Income Support	Customer Class Allocator
		(1)
42	A&D - Bad Debt Expense	CC-RATEBASE
43	A&D - Employee Expenses - Nondeductible	CC-OMLXAG
44	A&D - Officer Comp	CC-OMLXAG
45	A&D - Performance Shares	CC-OMLXAG
46	State Taxes	
47	State Taxable Income	
48	State Adjusted Net Income Before Taxes	CC-ADJNETINC
49	State NOL Utilization	CC-EPIS
50	State Depreciation Modification	CC-EPIS
51	Federal Taxes	
52	Federal Taxable Income	
53	Federal Adjusted Net Income Before Taxes	CC-ADJNETINC
54	State Tax Deduction	CC-STATEINCTAX
55	Federal NOL Utilization	CC-EPIS
56	Operation and Maintenance Expense - Labor Only	
57	Production	
58	L - Steam	CC-PROD
59	L - Hydro	CC-PROD
60	L - Wind	CC-PROD
61	Transmission	
62	L - Transmission	CC-TPIS
63	Distribution	
64	L - Meters	CC-DSMETERS
65	L - Distribution-Other	CC-DPISXMETERS
66	Other Power Supply	
67	L - Other Power Supply	CC-PROD
68	Fuel	
69	L - Fuel	CC-PROD
70	Customer Accounting	
71	L - Customer Accounting	CC-OMCACCOUNT
72	Customer Service and Information	
73	L - Customer Service and Information	CC-OMCSERVICE
74	Sales	
75	L - Sales	CC-OMSALES
76	Administrative and General	
77	L - Property Insurance	CC-EPIS
78	L - Advertising	CC-OMLXAG
79	L - Other Administrative and General	CC-OMLXAG

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Line No.	Customer Class Allocator	Customer						
		Total	FERC	Residential	General Service	Large Light & Power	Large Power	Lighting
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	CC-ADJNETINC	\$8,211,269	\$1,470,821	(\$18,098,452)	(\$2,853,650)	\$5,554,462	\$21,129,456	\$1,008,632
2	CC-ADVANCES	(\$728,725)	\$0	(\$590,374)	(\$106,074)	(\$1,617)	\$0	(\$30,660)
3	CC-CIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	CC-DADXCONTRA	(\$112,533,848)	(\$419,488)	(\$83,689,646)	(\$18,031,547)	(\$678,417)	(\$963,334)	(\$8,751,415)
5	CC-DCWIP	\$13	\$0	\$9	\$2	\$0	\$0	\$3
6	CC-DCWIPXCONTRA	\$13	\$0	\$9	\$2	\$0	\$0	\$3
7	CC-DODBD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	CC-DODBDSA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	CC-DODPSA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	CC-DODSUB	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	CC-DPAD	(\$34,755,229)	\$0	(\$28,128,110)	(\$5,218,902)	(\$108,912)	\$0	(\$1,299,305)
12	CC-DPIS	\$235,515,615	\$879,035	\$175,116,840	\$37,738,642	\$1,420,716	\$2,018,660	\$18,341,722
13	CC-DPISXCONTRA	\$235,519,151	\$879,035	\$175,119,702	\$37,739,173	\$1,420,727	\$2,018,660	\$18,341,854
14	CC-DPISXMETERS	\$157,831,417	\$0	\$116,231,666	\$22,942,710	\$459,479	\$0	\$18,197,562
15	CC-DPOHL	\$141,048	\$0	\$114,153	\$21,180	\$442	\$0	\$5,273
16	CC-DPPIS	\$72,530,152	\$0	\$58,700,119	\$10,891,247	\$227,287	\$0	\$2,711,499
17	CC-DPUGL	\$141,048	\$0	\$114,153	\$21,180	\$442	\$0	\$5,273
18	CC-DSLEASED	\$3,222,813	\$0	\$0	\$0	\$0	\$0	\$3,222,813
19	CC-DSLIGHTING	\$1	\$0	\$0	\$0	\$0	\$0	\$1
20	CC-DSMETERS	\$72,932,876	\$825,271	\$55,283,638	\$13,890,983	\$902,446	\$1,895,195	\$135,343
21	CC-DSOHL	\$90,441	\$0	\$73,391	\$12,493	\$67	\$0	\$4,490
22	CC-DSOHS	\$90,441	\$0	\$73,391	\$12,493	\$67	\$0	\$4,490
23	CC-DSOHT	\$90,441	\$0	\$73,391	\$12,493	\$67	\$0	\$4,490
24	CC-DSUGL	\$53,104	\$0	\$40,762	\$11,184	\$375	\$0	\$783
25	CC-DSUGS	\$53,104	\$0	\$40,762	\$11,184	\$375	\$0	\$783
26	CC-DSUGT	\$53,104	\$0	\$40,762	\$11,184	\$375	\$0	\$783
27	CC-DXCONTRA	\$235,519,151	\$879,035	\$175,119,702	\$37,739,173	\$1,420,727	\$2,018,660	\$18,341,854
28	CC-EPIS	\$282,332,773	\$1,158,389	\$210,677,658	\$45,054,891	\$2,521,872	\$2,470,734	\$20,449,230
29	CC-FEDTAX	\$7,467,403	\$1,326,930	(\$16,279,406)	(\$2,564,284)	\$5,010,668	\$19,059,302	\$914,193
30	CC-HYDRO	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	CC-HYDROAD-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	CC-HYDROCWIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	CC-HYDRODE-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CC-HYDROPIIS-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	CC-OMACCOUNT	\$6,788,355	\$55,802	\$5,589,396	\$949,487	\$74,159	\$71,183	\$48,328
36	CC-OMCC	\$347,259	\$0	\$335,046	\$11,330	\$54	\$0	\$829
37	CC-OMCSERVICE	\$81,987	\$850	\$52,719	\$15,744	\$11,522	\$1,130	\$22
38	CC-OMEXPCWC	(\$13,205,362)	(\$63,400)	(\$10,122,266)	(\$1,967,246)	(\$238,251)	(\$95,644)	(\$718,554)
39	CC-OMLABOR	(\$12,477,909)	(\$74,444)	(\$9,477,744)	(\$1,949,977)	(\$293,401)	(\$120,483)	(\$561,860)
40	CC-OMLAG	(\$4,702,557)	(\$28,049)	(\$3,571,835)	(\$734,901)	(\$110,522)	(\$45,403)	(\$211,847)

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Line No.	Customer Class Allocator	Customer						
		Total	FERC	Residential	General Service	Large Light & Power	Large Power	Lighting
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
41	CC-OMLD	(\$4,180,278)	(\$15,071)	(\$3,107,217)	(\$667,721)	(\$24,772)	(\$34,609)	(\$330,888)
42	CC-OMLHYDRO	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	CC-OMLSTEAM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	CC-OMLWIND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	CC-OMLXAG	(\$7,775,352)	(\$46,395)	(\$5,905,909)	(\$1,215,076)	(\$182,879)	(\$75,080)	(\$350,013)
46	CC-OMLXFPP	(\$12,477,909)	(\$74,444)	(\$9,477,744)	(\$1,949,977)	(\$293,401)	(\$120,483)	(\$561,860)
47	CC-OMSALES	\$100,000	\$0	\$100,000	\$0	\$0	\$0	\$0
48	CC-PPOWER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	CC-PROD	\$200,000	\$25,012	\$27,140	\$16,772	\$28,754	\$102,009	\$313
50	CC-PRODMN	\$174,988	\$0	\$27,140	\$16,772	\$28,754	\$102,009	\$313
51	CC-PROPTAX	(\$3,736,035)	(\$14,095)	(\$2,778,995)	(\$598,389)	(\$23,715)	(\$32,096)	(\$288,745)
52	CC-RATEBASE	\$117,301,842	\$494,044	\$87,535,014	\$18,713,071	\$1,123,825	\$1,038,270	\$8,397,619
53	CC-RATEBASEMN	\$116,807,798	\$0	\$87,535,014	\$18,713,071	\$1,123,825	\$1,038,270	\$8,397,619
54	CC-RSALES	\$46,095,834	\$1,662,860	\$11,067,982	\$3,059,652	\$6,080,400	\$21,007,308	\$3,217,632
55	CC-SRRR	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	CC-STATEINCTAX	(\$743,866)	(\$143,891)	\$1,819,046	\$289,366	(\$543,794)	(\$2,070,154)	(\$94,439)
57	CC-STATETAX	\$7,600,253	\$1,468,314	(\$18,554,394)	(\$2,951,156)	\$5,549,004	\$21,124,109	\$964,376
58	CC-STEAM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	CC-STEAMAD-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	CC-STEAMCWIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	CC-STEAMCWIP-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	CC-STEAMDE-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	CC-STEAMPIS-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	CC-TAD-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	CC-TCR	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	CC-TCWIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	CC-TDE-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	CC-TPIS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	CC-TPIS-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	CC-TPISXCONTRA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	CC-TRAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	CC-WIND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	CC-WINDAD-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	CC-WINDCWIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	CC-WINDDE-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	CC-WINDPIS-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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Line No.	Customer Class Allocator	Demand						
		Total	FERC	Residential	General Service	Large Light & Power	Large Power	Lighting
		(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	CC-ADJNETINC	(\$100,668,866)	\$13,085,204	(\$64,725,723)	(\$22,685,567)	(\$36,256,207)	\$10,560,667	(\$647,241)
2	CC-ADVANCES	(\$1,033,455)	\$0	(\$512,468)	(\$261,773)	(\$255,246)	\$0	(\$3,967)
3	CC-CIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	CC-DADXCONTRA	(\$222,573,876)	(\$16,050,415)	(\$94,085,723)	(\$52,453,624)	(\$57,446,518)	(\$1,786,521)	(\$751,075)
5	CC-DCWIP	\$745,531	\$1	\$300,727	\$197,804	\$243,951	\$0	\$3,048
6	CC-DCWIPXCONTRA	\$745,531	\$1	\$300,727	\$197,804	\$243,951	\$0	\$3,048
7	CC-DODBD	\$695,465	\$196,695	\$187,381	\$123,590	\$167,384	\$18,516	\$1,899
8	CC-DODBDSA	\$1	\$1	\$0	\$0	\$0	\$0	\$0
9	CC-DODPSA	\$1	\$1	\$0	\$0	\$0	\$0	\$0
10	CC-DODSUB	\$463,013	\$0	\$186,764	\$122,847	\$151,509	\$0	\$1,893
11	CC-DPAD	(\$78,504,587)	\$0	(\$31,666,134)	(\$20,828,888)	(\$25,688,615)	\$0	(\$320,950)
12	CC-DPIS	\$465,462,086	\$33,673,683	\$196,746,342	\$109,658,011	\$120,065,846	\$3,748,112	\$1,570,092
13	CC-DPISXCONTRA	\$465,470,065	\$33,673,683	\$196,749,561	\$109,660,128	\$120,068,457	\$3,748,112	\$1,570,124
14	CC-DPISXMETERS	\$465,462,085	\$33,673,683	\$196,746,342	\$109,658,011	\$120,065,846	\$3,748,111	\$1,570,092
15	CC-DPOHL	\$453,979	\$0	\$183,120	\$120,450	\$148,553	\$0	\$1,856
16	CC-DPPIS	\$163,646,823	\$0	\$66,009,675	\$43,418,880	\$53,549,231	\$0	\$669,036
17	CC-DPUGL	\$453,979	\$0	\$183,120	\$120,450	\$148,553	\$0	\$1,856
18	CC-DSLEASED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CC-DSLIGHTING	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	CC-DSMETERS	\$100,000	\$12,356	\$14,716	\$8,557	\$14,793	\$49,406	\$172
21	CC-DSOHL	\$479,310	\$0	\$354,119	\$106,278	\$17,387	\$0	\$1,526
22	CC-DSOHS	\$477,784	\$0	\$354,119	\$106,278	\$17,387	\$0	\$0
23	CC-DSOHT	\$339,817	\$0	\$236,813	\$85,492	\$15,967	\$0	\$1,545
24	CC-DSUGL	\$380,585	\$0	\$196,696	\$86,323	\$97,300	\$0	\$266
25	CC-DSUGS	\$380,319	\$0	\$196,696	\$86,323	\$97,300	\$0	\$0
26	CC-DSUGT	\$290,601	\$0	\$131,539	\$69,439	\$89,354	\$0	\$269
27	CC-DXCONTRA	\$465,470,065	\$33,673,683	\$196,749,561	\$109,660,128	\$120,068,457	\$3,748,112	\$1,570,124
28	CC-EPIS	\$3,897,722,305	\$480,861,414	\$701,192,197	\$409,482,478	\$634,841,120	\$1,664,311,165	\$7,033,930
29	CC-FEDTAX	(\$89,963,413)	\$11,906,473	(\$58,231,504)	(\$20,374,143)	(\$32,566,299)	\$9,884,357	(\$582,296)
30	CC-HYDRO	\$188,439,549	\$21,840,144	\$28,384,649	\$16,475,270	\$28,482,638	\$92,925,195	\$331,654
31	CC-HYDROAD-C	\$96,867	\$0	\$16,504	\$9,579	\$16,561	\$54,030	\$193
32	CC-HYDROCWIP	\$2,344,467	\$271,724	\$353,147	\$204,977	\$354,366	\$1,156,127	\$4,126
33	CC-HYDRODE-C	\$14,934	\$0	\$2,544	\$1,477	\$2,553	\$8,330	\$30
34	CC-HYDROPIIS-C	(\$715,956)	\$0	(\$121,982)	(\$70,802)	(\$122,403)	(\$399,343)	(\$1,425)
35	CC-OMACCOUNT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	CC-OMCC	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	CC-OMCSERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	CC-OMEXPCWC	(\$115,364,762)	(\$15,643,743)	(\$20,509,993)	(\$12,206,296)	(\$18,745,881)	(\$48,068,554)	(\$190,295)
39	CC-OMLABOR	(\$49,736,945)	(\$6,055,450)	(\$10,707,117)	(\$6,213,652)	(\$8,797,523)	(\$17,865,298)	(\$97,905)
40	CC-OMLAG	(\$18,779,662)	(\$2,286,496)	(\$4,041,036)	(\$2,345,164)	(\$3,321,072)	(\$6,748,936)	(\$36,959)

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Line No.	Customer Class Allocator	Demand						
		Total	FERC	Residential	General Service	Large Light & Power	Large Power	Lighting
		(8)	(9)	(10)	(11)	(12)	(13)	(14)
41	CC-OMLD	(\$8,400,319)	(\$607,718)	(\$3,550,734)	(\$1,979,028)	(\$2,166,861)	(\$67,643)	(\$28,336)
42	CC-OMLHYDRO	(\$1,374,587)	(\$159,315)	(\$207,054)	(\$120,180)	(\$207,769)	(\$677,850)	(\$2,419)
43	CC-OMLSTEAM	(\$9,976,042)	(\$1,156,223)	(\$1,502,691)	(\$872,205)	(\$1,507,879)	(\$4,919,486)	(\$17,558)
44	CC-OMLWIND	(\$446,074)	(\$51,700)	(\$67,192)	(\$39,000)	(\$67,424)	(\$219,972)	(\$785)
45	CC-OMLXAG	(\$30,957,283)	(\$3,768,955)	(\$6,666,081)	(\$3,868,489)	(\$5,476,451)	(\$11,116,362)	(\$60,946)
46	CC-OMLXFPF	(\$49,736,945)	(\$6,055,450)	(\$10,707,117)	(\$6,213,652)	(\$8,797,523)	(\$17,865,298)	(\$97,905)
47	CC-OMSALES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	CC-PPOWER	(\$80,767,873)	(\$9,360,996)	(\$12,166,065)	(\$7,061,535)	(\$12,208,064)	(\$39,829,061)	(\$142,151)
49	CC-PROD	\$100,000	\$11,590	\$15,063	\$8,743	\$15,115	\$49,313	\$176
50	CC-PRODMN	\$88,410	\$0	\$15,063	\$8,743	\$15,115	\$49,313	\$176
51	CC-PROPTAX	(\$31,546,352)	(\$3,612,518)	(\$6,602,081)	(\$3,801,503)	(\$5,500,086)	(\$11,966,398)	(\$63,767)
52	CC-RATEBASE	\$2,123,382,230	\$265,207,952	\$362,913,759	\$212,744,101	\$338,426,694	\$940,372,062	\$3,717,662
53	CC-RATEBASEMN	\$1,858,174,278	\$0	\$362,913,759	\$212,744,101	\$338,426,694	\$940,372,062	\$3,717,662
54	CC-RSALES	\$242,354,925	\$53,650,419	\$0	\$14,874,026	\$20,829,702	\$153,000,779	\$0
55	CC-SRRR	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	CC-STATEINCTAX	\$10,705,451	(\$1,178,731)	\$6,494,217	\$2,311,423	\$3,689,907	(\$676,310)	\$64,945
57	CC-STATETAX	(\$109,104,202)	\$12,044,537	(\$66,243,221)	(\$23,571,757)	(\$37,630,111)	\$6,958,813	(\$662,464)
58	CC-STEAM	\$1,430,360,630	\$165,778,797	\$215,455,222	\$125,056,430	\$216,199,009	\$705,353,737	\$2,517,435
59	CC-STEAMAD-C	\$7,202,284	\$1,126,437	\$1,035,182	\$600,850	\$1,038,756	\$3,388,963	\$12,095
60	CC-STEAMCWIP	\$8,652,204	\$1,002,790	\$1,303,281	\$756,462	\$1,307,781	\$4,266,661	\$15,228
61	CC-STEAMCWIP-C	(\$33,339)	(\$5,824)	(\$4,688)	(\$2,721)	(\$4,704)	(\$15,347)	(\$55)
62	CC-STEAMDE-C	\$1,189,506	\$186,039	\$170,967	\$99,234	\$171,558	\$559,710	\$1,998
63	CC-STEAMPIS-C	(\$23,211,049)	(\$4,538,869)	(\$3,181,304)	(\$1,846,520)	(\$3,192,286)	(\$10,414,899)	(\$37,171)
64	CC-TAD-C	\$2,511,210	\$398,501	\$306,621	\$200,865	\$359,396	\$1,243,313	\$2,514
65	CC-TCR	\$9,476,513	\$0	\$0	\$0	\$0	\$9,476,513	\$0
66	CC-TCWIP	\$25,293,161	\$4,465,255	\$3,022,786	\$1,980,202	\$3,543,066	\$12,257,066	\$24,787
67	CC-TDE-C	\$1,048,484	\$178,669	\$126,238	\$82,697	\$147,965	\$511,879	\$1,035
68	CC-TPIS	\$850,297,391	\$145,907,949	\$103,624,590	\$67,180,431	\$119,871,902	\$412,829,969	\$882,551
69	CC-TPIS-C	(\$12,270,177)	(\$2,578,291)	(\$1,406,598)	(\$921,451)	(\$1,648,701)	(\$5,703,602)	(\$11,534)
70	CC-TPISXCONTRA	\$862,567,569	\$148,486,240	\$105,031,188	\$68,101,882	\$121,520,603	\$418,533,571	\$894,085
71	CC-TRAN	\$100,000	\$17,654	\$11,951	\$7,829	\$14,008	\$48,460	\$98
72	CC-WIND	\$824,037,772	\$95,505,978	\$124,124,810	\$72,045,622	\$124,553,309	\$406,357,746	\$1,450,306
73	CC-WINDAD-C	\$5,706,551	\$0	\$972,263	\$564,329	\$975,619	\$3,182,978	\$11,360
74	CC-WINDCWIP	\$942,904	\$109,283	\$142,030	\$82,438	\$142,520	\$464,974	\$1,660
75	CC-WINDDE-C	\$666,823	\$0	\$113,611	\$65,943	\$114,003	\$371,938	\$1,327
76	CC-WINDPIS-C	(\$23,348,950)	\$0	(\$3,978,116)	(\$2,309,013)	(\$3,991,849)	(\$13,023,490)	(\$46,481)



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Line No.	Customer Class Allocator	Energy						
		Total	FERC	Residential	General Service	Large Light & Power	Large Power	Lighting
		(15)	(16)	(17)	(18)	(19)	(20)	(21)
1	CC-ADJNETINC	\$165,688,084	\$82,330	\$63,890,077	\$34,516,884	\$40,356,398	\$26,682,656	\$159,739
2	CC-ADVANCES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	CC-CIP	\$10,000	\$0	\$3,995	\$2,621	\$3,330	\$0	\$54
4	CC-DADXCONTRA	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)
5	CC-DCWIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CC-DCWIPXCONTRA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	CC-DODBD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	CC-DODBDSA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	CC-DODPSA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	CC-DODSUB	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	CC-DPAD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	CC-DPIS	\$1	\$0	\$0	\$0	\$0	\$1	\$0
13	CC-DPISXCONTRA	\$1	\$0	\$0	\$0	\$0	\$1	\$0
14	CC-DPISXMETERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	CC-DPOHL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	CC-DPPIS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CC-DPUGL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CC-DSLEASED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CC-DSLIGHTING	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	CC-DSMETERS	\$100,000	\$14,386	\$11,978	\$7,801	\$13,252	\$52,450	\$133
21	CC-DSOHL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	CC-DSOHS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	CC-DSOHT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	CC-DSUGL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CC-DSUGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	CC-DSUGT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	CC-DXCONTRA	\$1	\$0	\$0	\$0	\$0	\$1	\$0
28	CC-EPIS	\$94,572,560	\$12,708,448	\$11,419,445	\$7,591,849	\$12,896,402	\$49,826,874	\$129,542
29	CC-FEDTAX	\$149,471,028	\$77,000	\$57,631,309	\$31,135,865	\$36,404,250	\$24,078,493	\$144,112
30	CC-HYDRO	\$29,255,737	\$3,926,705	\$3,533,215	\$2,348,943	\$3,990,190	\$15,416,603	\$40,080
31	CC-HYDROAD-C	\$15,039	\$0	\$2,098	\$1,395	\$2,369	\$9,153	\$24
32	CC-HYDROCWIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	CC-HYDRODE-C	\$2,318	\$0	\$323	\$215	\$365	\$1,411	\$4
34	CC-HYDROPIIS-C	(\$111,154)	\$0	(\$15,505)	(\$10,308)	(\$17,511)	(\$67,654)	(\$176)
35	CC-OMACCOUNT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	CC-OMCC	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	CC-OMCSERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	CC-OMEXPCWC	(\$119,490,857)	(\$14,594,068)	(\$17,418,158)	(\$11,542,453)	(\$18,404,846)	(\$57,324,442)	(\$206,891)
39	CC-OMLABOR	(\$17,432,022)	(\$2,339,726)	(\$2,105,265)	(\$1,399,617)	(\$2,377,554)	(\$9,185,978)	(\$23,882)
40	CC-OMLAG	(\$6,565,801)	(\$881,262)	(\$792,952)	(\$527,168)	(\$895,510)	(\$3,459,914)	(\$8,995)

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Line No.	Customer Class Allocator	Energy						
		Total	FERC	Residential	General Service	Large Light & Power	Large Power	Lighting
		(15)	(16)	(17)	(18)	(19)	(20)	(21)
41	CC-OMLD	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)
42	CC-OMLHYDRO	(\$1,651,087)	(\$221,609)	(\$199,402)	(\$132,566)	(\$225,192)	(\$870,057)	(\$2,262)
43	CC-OMLSTEAM	(\$5,916,780)	(\$794,150)	(\$714,570)	(\$475,058)	(\$806,990)	(\$3,117,906)	(\$8,106)
44	CC-OMLWIND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	CC-OMLXAG	(\$10,866,220)	(\$1,458,464)	(\$1,312,313)	(\$872,449)	(\$1,482,044)	(\$5,726,063)	(\$14,887)
46	CC-OMLXFPP	(\$14,133,669)	(\$1,897,021)	(\$1,706,923)	(\$1,134,792)	(\$1,927,691)	(\$7,447,878)	(\$19,363)
47	CC-OMSALES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	CC-PPower	(\$246,381,441)	(\$33,069,317)	(\$29,755,487)	(\$19,781,966)	(\$33,603,965)	(\$129,833,164)	(\$337,543)
49	CC-PROD	\$100,000	\$13,422	\$12,077	\$8,029	\$13,639	\$52,696	\$137
50	CC-PRODMN	\$86,578	\$0	\$12,077	\$8,029	\$13,639	\$52,696	\$137
51	CC-PROPTAX	(\$839,596)	(\$112,691)	(\$101,398)	(\$67,411)	(\$114,513)	(\$442,434)	(\$1,150)
52	CC-RATEBASE	\$80,964,975	\$10,875,203	\$9,797,570	\$6,513,321	\$11,055,413	\$42,612,256	\$111,212
53	CC-RATEBASEMN	\$70,089,772	\$0	\$9,797,570	\$6,513,321	\$11,055,413	\$42,612,256	\$111,212
54	CC-RSALES	\$444,990,298	\$37,183,013	\$100,880,190	\$59,065,483	\$80,674,167	\$166,597,395	\$590,050
55	CC-SRRR	\$2,029,674	\$0	\$679,056	\$415,931	\$918,419	\$0	\$16,268
56	CC-STATEINCTAX	(\$16,217,053)	(\$5,330)	(\$6,258,767)	(\$3,381,019)	(\$3,952,148)	(\$2,604,163)	(\$15,627)
57	CC-STATETAX	\$165,483,412	\$54,827	\$63,865,363	\$34,500,454	\$40,328,488	\$26,574,822	\$159,459
58	CC-STEAM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	CC-STEAMAD-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	CC-STEAMCWIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	CC-STEAMCWIP-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	CC-STEAMDE-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	CC-STEAMPIS-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	CC-TAD-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	CC-TCR	\$19,339,365	\$0	\$4,178,534	\$2,746,724	\$4,911,746	\$7,445,832	\$56,529
66	CC-TCWIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	CC-TDE-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	CC-TPIS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	CC-TPIS-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	CC-TPISXCONTRA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	CC-TRAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	CC-WIND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	CC-WINDAD-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	CC-WINDCWIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	CC-WINDDE-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	CC-WINDPIS-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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Line No.	Customer Class Allocator	Customer						
		Total	FERC	Residential	General Service	Large Light & Power	Large Power	Lighting
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	CC-ADJNETINC	1.000000	0.179122	-2.204099	-0.347529	0.676444	2.573227	0.122835
2	CC-ADVANCES	1.000000	0.000000	0.810146	0.145561	0.002219	0.000000	0.042073
3	CC-CIP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
4	CC-DADXCONTRA	1.000000	0.003728	0.743684	0.160232	0.006029	0.008560	0.077767
5	CC-DCWIP	1.076923	0.000000	0.692308	0.153846	0.000000	0.000000	0.230769
6	CC-DCWIPXCONTRA	1.076923	0.000000	0.692308	0.153846	0.000000	0.000000	0.230769
7	CC-DODBD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
8	CC-DODBDSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
9	CC-DODPSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
10	CC-DODSUB	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
11	CC-DPAD	1.000000	0.000000	0.809320	0.150162	0.003134	0.000000	0.037384
12	CC-DPIS	1.000000	0.003732	0.743547	0.160238	0.006032	0.008571	0.077879
13	CC-DPISXCONTRA	1.000000	0.003732	0.743548	0.160238	0.006032	0.008571	0.077878
14	CC-DPISXMETERS	1.000000	0.000000	0.736429	0.145362	0.002911	0.000000	0.115297
15	CC-DPOHL	1.000000	0.000000	0.809320	0.150162	0.003134	0.000000	0.037384
16	CC-DPPIS	1.000000	0.000000	0.809320	0.150162	0.003134	0.000000	0.037384
17	CC-DPUGL	1.000000	0.000000	0.809320	0.150162	0.003134	0.000000	0.037384
18	CC-DSLEASED	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
19	CC-DSLIGHTING	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
20	CC-DSMETERS	1.000000	0.011315	0.758007	0.190463	0.012374	0.025985	0.001856
21	CC-DSOHL	1.000000	0.000000	0.811479	0.138134	0.000741	0.000000	0.049646
22	CC-DSOHS	1.000000	0.000000	0.811479	0.138134	0.000741	0.000000	0.049646
23	CC-DSOHT	1.000000	0.000000	0.811479	0.138134	0.000741	0.000000	0.049646
24	CC-DSUGL	1.000000	0.000000	0.767588	0.210606	0.007062	0.000000	0.014745
25	CC-DSUGS	1.000000	0.000000	0.767588	0.210606	0.007062	0.000000	0.014745
26	CC-DSUGT	1.000000	0.000000	0.767588	0.210606	0.007062	0.000000	0.014745
27	CC-DXCONTRA	1.000000	0.003732	0.743548	0.160238	0.006032	0.008571	0.077878
28	CC-EPIS	1.000000	0.004103	0.746203	0.159581	0.008932	0.008751	0.072430
29	CC-FEDTAX	1.000000	0.177696	-2.180063	-0.343397	0.671005	2.552333	0.122424
30	CC-HYDRO	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
31	CC-HYDROAD-C	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
32	CC-HYDROCWIP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
33	CC-HYDRODE-C	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
34	CC-HYDROPIIS-C	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
35	CC-OMACCOUNT	1.000000	0.008220	0.823380	0.139870	0.010924	0.010486	0.007119
36	CC-OMCC	1.000000	0.000000	0.964830	0.032627	0.000156	0.000000	0.002387
37	CC-OMCSERVICE	1.000000	0.010367	0.643017	0.192030	0.140534	0.013783	0.000268
38	CC-OMEXPCWC	1.000000	0.004801	0.766527	0.148973	0.018042	0.007243	0.054414
39	CC-OMLABOR	1.000000	0.005966	0.759562	0.156274	0.023514	0.009656	0.045028
40	CC-OMLAG	1.000000	0.005965	0.759552	0.156277	0.023503	0.009655	0.045049



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		Total (8)	FERC (9)	Residential (10)	General Service (11)	Large Light & Power (12)	Large Power (13)	Lighting (14)
1	CC-ADJNETINC	1.000000	-0.129983	0.642957	0.225348	0.360153	-0.104905	0.006429
2	CC-ADVANCES	0.999999	0.000000	0.495878	0.253299	0.246983	0.000000	0.003839
3	CC-CIP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
4	CC-DADXCONTRA	1.000000	0.072113	0.422717	0.235668	0.258101	0.008027	0.003374
5	CC-DCWIP	1.000000	0.000001	0.403373	0.265320	0.327218	0.000000	0.004088
6	CC-DCWIPXCONTRA	1.000000	0.000001	0.403373	0.265320	0.327218	0.000000	0.004088
7	CC-DODBD	1.000000	0.282825	0.269433	0.177708	0.240679	0.026624	0.002731
8	CC-DODBDSA	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
9	CC-DODPSA	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
10	CC-DODSUB	1.000000	0.000000	0.403367	0.265321	0.327224	0.000000	0.004088
11	CC-DPAD	1.000000	0.000000	0.403367	0.265321	0.327224	0.000000	0.004088
12	CC-DPIS	1.000000	0.072345	0.422690	0.235590	0.257950	0.008052	0.003373
13	CC-DPISXCONTRA	1.000000	0.072343	0.422690	0.235590	0.257951	0.008052	0.003373
14	CC-DPISXMETERS	1.000000	0.072345	0.422690	0.235590	0.257950	0.008052	0.003373
15	CC-DPOHL	1.000000	0.000000	0.403367	0.265321	0.327224	0.000000	0.004088
16	CC-DPPIS	1.000000	0.000000	0.403367	0.265321	0.327224	0.000000	0.004088
17	CC-DPUGL	1.000000	0.000000	0.403367	0.265321	0.327224	0.000000	0.004088
18	CC-DSLEASED	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
19	CC-DSLIGHTING	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
20	CC-DSMETERS	1.000000	0.123560	0.147160	0.085570	0.147930	0.494060	0.001720
21	CC-DSOHL	1.000000	0.000000	0.738810	0.221731	0.036275	0.000000	0.003184
22	CC-DSOHS	1.000000	0.000000	0.741170	0.222439	0.036391	0.000000	0.000000
23	CC-DSOHT	1.000000	0.000000	0.696884	0.251582	0.046987	0.000000	0.004547
24	CC-DSUGL	1.000000	0.000000	0.516825	0.226817	0.255659	0.000000	0.000699
25	CC-DSUGS	1.000000	0.000000	0.517187	0.226975	0.255838	0.000000	0.000000
26	CC-DSUGT	1.000000	0.000000	0.452645	0.238950	0.307480	0.000000	0.000926
27	CC-DXCONTRA	1.000000	0.072343	0.422690	0.235590	0.257951	0.008052	0.003373
28	CC-EPIS	1.000000	0.123370	0.179898	0.105057	0.162875	0.426996	0.001805
29	CC-FEDTAX	1.000000	-0.132348	0.647280	0.226471	0.361995	-0.109871	0.006473
30	CC-HYDRO	1.000000	0.115900	0.150630	0.087430	0.151150	0.493130	0.001760
31	CC-HYDROAD-C	1.000000	0.000000	0.170378	0.098888	0.170966	0.557775	0.001992
32	CC-HYDROCWIP	1.000000	0.115900	0.150630	0.087430	0.151150	0.493130	0.001760
33	CC-HYDRODE-C	1.000000	0.000000	0.170350	0.098902	0.170952	0.557788	0.002009
34	CC-HYDROPIIS-C	0.999999	0.000000	0.170376	0.098892	0.170964	0.557776	0.001990
35	CC-OMACCOUNT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
36	CC-OMCC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
37	CC-OMCSERVICE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
38	CC-OMEXPCWC	1.000000	0.135602	0.177784	0.105806	0.162492	0.416666	0.001650
39	CC-OMLABOR	1.000000	0.121750	0.215275	0.124930	0.176881	0.359196	0.001968
40	CC-OMLAG	1.000000	0.121754	0.215182	0.124878	0.176844	0.359375	0.001968

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		Total (8)	FERC (9)	Residential (10)	General Service (11)	Large Light & Power (12)	Large Power (13)	Lighting (14)
41	CC-OMLD	1.000000	0.072345	0.422690	0.235590	0.257950	0.008052	0.003373
42	CC-OMLHYDRO	1.000000	0.115900	0.150630	0.087430	0.151150	0.493130	0.001760
43	CC-OMLSTEAM	1.000000	0.115900	0.150630	0.087430	0.151150	0.493130	0.001760
44	CC-OMLWIND	0.999998	0.115900	0.150630	0.087429	0.151150	0.493129	0.001760
45	CC-OMLXAG	1.000000	0.121747	0.215332	0.124962	0.176903	0.359087	0.001969
46	CC-OMLXFPF	1.000000	0.121750	0.215275	0.124930	0.176881	0.359196	0.001968
47	CC-OMSALES	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
48	CC-PPOWER	1.000000	0.115900	0.150630	0.087430	0.151150	0.493130	0.001760
49	CC-PROD	1.000000	0.115900	0.150630	0.087430	0.151150	0.493130	0.001760
50	CC-PRODMN	1.000000	0.000000	0.170377	0.098892	0.170965	0.557776	0.001991
51	CC-PROPTAX	1.000000	0.114515	0.209282	0.120505	0.174349	0.379327	0.002021
52	CC-RATEBASE	1.000000	0.124899	0.170913	0.100191	0.159381	0.442865	0.001751
53	CC-RATEBASEMN	1.000000	0.000000	0.195307	0.114491	0.182129	0.506073	0.002001
54	CC-RSALES	1.000000	0.221371	0.000000	0.061373	0.085947	0.631309	0.000000
55	CC-SRRR	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
56	CC-STATEINCTAX	1.000000	-0.110106	0.606627	0.215911	0.344676	-0.063174	0.006067
57	CC-STATETAX	1.000000	-0.110395	0.607156	0.216048	0.344901	-0.063781	0.006072
58	CC-STEAM	1.000000	0.115900	0.150630	0.087430	0.151150	0.493130	0.001760
59	CC-STEAMAD-C	1.000000	0.156400	0.143730	0.083425	0.144226	0.470540	0.001679
60	CC-STEAMCWIP	1.000000	0.115900	0.150630	0.087430	0.151150	0.493130	0.001760
61	CC-STEAMCWIP-C	1.000000	0.174690	0.140616	0.081616	0.141096	0.460332	0.001650
62	CC-STEAMDE-C	1.000000	0.156400	0.143729	0.083425	0.144226	0.470540	0.001680
63	CC-STEAMPIS-C	1.000000	0.195548	0.137060	0.079553	0.137533	0.448704	0.001601
64	CC-TAD-C	1.000000	0.158689	0.122101	0.079987	0.143117	0.495105	0.001001
65	CC-TCR	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
66	CC-TCWIP	1.000000	0.176540	0.119510	0.078290	0.140080	0.484600	0.000980
67	CC-TDE-C	0.999999	0.170407	0.120401	0.078873	0.141123	0.488209	0.000987
68	CC-TPIS	1.000000	0.171596	0.121869	0.079008	0.140976	0.485512	0.001038
69	CC-TPIS-C	1.000000	0.210127	0.114636	0.075097	0.134367	0.464835	0.000940
70	CC-TPISXCONTRA	1.000000	0.172144	0.121766	0.078953	0.140882	0.485218	0.001037
71	CC-TRAN	1.000000	0.176540	0.119510	0.078290	0.140080	0.484600	0.000980
72	CC-WIND	1.000000	0.115900	0.150630	0.087430	0.151150	0.493130	0.001760
73	CC-WINDAD-C	1.000000	0.000000	0.170377	0.098891	0.170965	0.557776	0.001991
74	CC-WINDCWIP	1.000001	0.115900	0.150630	0.087430	0.151150	0.493130	0.001761
75	CC-WINDDE-C	0.999999	0.000000	0.170377	0.098891	0.170964	0.557776	0.001990
76	CC-WINDPIS-C	1.000000	0.000000	0.170377	0.098892	0.170965	0.557776	0.001991

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		Total (15)	FERC (16)	Residential (17)	General Service (18)	Large Light & Power (19)	Large Power (20)	Lighting (21)
1	CC-ADJNETINC	1.000000	0.000497	0.385605	0.208324	0.243568	0.161041	0.000964
2	CC-ADVANCES	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
3	CC-CIP	1.000000	0.000000	0.399500	0.262100	0.333000	0.000000	0.005400
4	CC-DADXCONTRA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5	CC-DCWIP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
6	CC-DCWIPXCONTRA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
7	CC-DODBD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
8	CC-DODBDSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
9	CC-DODPSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
10	CC-DODSUB	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
11	CC-DPAD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
12	CC-DPIS	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
13	CC-DPISXCONTRA	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
14	CC-DPISXMETERS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
15	CC-DPOHL	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
16	CC-DPPIS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
17	CC-DPUGL	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
18	CC-DSLEASED	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
19	CC-DSLIGHTING	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
20	CC-DSMETERS	1.000000	0.143860	0.119780	0.078010	0.132520	0.524500	0.001330
21	CC-DSOHL	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
22	CC-DSOHS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
23	CC-DSOHT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
24	CC-DSUGL	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
25	CC-DSUGS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
26	CC-DSUGT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
27	CC-DXCONTRA	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
28	CC-EPIS	1.000000	0.134378	0.120748	0.080275	0.136365	0.526864	0.001370
29	CC-FEDTAX	1.000000	0.000515	0.385568	0.208307	0.243554	0.161091	0.000964
30	CC-HYDRO	1.000000	0.134220	0.120770	0.080290	0.136390	0.526960	0.001370
31	CC-HYDROAD-C	1.000000	0.000000	0.139504	0.092759	0.157524	0.608618	0.001596
32	CC-HYDROCWIP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
33	CC-HYDRODE-C	1.000000	0.000000	0.139344	0.092752	0.157463	0.608714	0.001726
34	CC-HYDROPIIS-C	1.000000	0.000000	0.139491	0.092736	0.157538	0.608651	0.001583
35	CC-OMACCOUNT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
36	CC-OMCC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
37	CC-OMCSERVICE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
38	CC-OMEXPCWC	1.000000	0.122135	0.145770	0.096597	0.154027	0.479739	0.001731
39	CC-OMLABOR	1.000000	0.134220	0.120770	0.080290	0.136390	0.526960	0.001370
40	CC-OMLAG	1.000000	0.134220	0.120770	0.080290	0.136390	0.526960	0.001370





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## Cost of Service Study Acronyms

A&D	Additions and Deductions (to Income)
AA	Accumulated Amortization
AD	Accumulated Depreciation
ADIT-Cr	Accumulated Deferred Income Taxes Credit
ADIT-Dr	Accumulated Deferred Income Taxes Debit
AE	Amortization Expense
AFUDC	Allowance for Funds Used During Construction
C-	Classification (in allocators)
CC-	Customer Class (in allocators)
CWC	Cash Working Capital
CWIP	Construction Work in Progress
DE	Depreciation Expense
DITC	Deferred Income Taxes Credit
DITD	Deferred Income Taxes Debit
ITC	Investment Tax Credit
L	Labor
LP	Large Power
M&S	Materials and Supplies
OOR	Other Operating Revenue
PaT	Payroll Taxes
PIS	Plant in Service
PrT	Property Taxes

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Line No.	Cost of Service Study Results	Total							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	<b>Present Rates</b>								
2	Sales by Rate Class	\$746,613,751	\$98,575,346	\$648,038,405	\$111,948,172	\$76,999,161	\$107,584,269	\$347,699,121	\$3,807,682
3	Dual Fuel	\$10,245,092	\$0	\$10,245,092	\$1,420,138	\$938,623	\$1,595,644	\$6,274,538	\$16,149
4	Intersystem Sales	\$30,286,762	\$4,245,207	\$26,041,555	\$3,637,710	\$2,391,493	\$4,068,178	\$15,902,763	\$41,410
5	LP Demand Response	(\$1,922,400)	\$0	(\$1,922,400)	(\$323,147)	(\$187,585)	(\$324,329)	(\$1,083,576)	(\$3,764)
6	Sales for Resale	\$115,185,926	\$15,460,637	\$99,725,288	\$14,852,044	\$9,344,510	\$15,984,196	\$59,374,021	\$170,517
7	Other Operating Revenue	\$41,657,597	\$7,030,999	\$34,626,598	\$5,698,501	\$3,448,532	\$5,805,290	\$19,588,009	\$86,267
8	Operating Revenue	\$942,066,728	\$125,312,189	\$816,754,539	\$137,233,419	\$92,934,734	\$134,713,249	\$447,754,876	\$4,118,261
9	Operating Expenses	(\$820,131,788)	(\$105,577,093)	(\$714,554,695)	(\$137,975,775)	(\$79,623,397)	(\$117,345,966)	(\$376,160,201)	(\$3,449,356)
10	Operating Income	\$121,934,940	\$19,735,096	\$102,199,844	(\$742,357)	\$13,311,337	\$17,367,283	\$71,594,675	\$668,905
11									
12	Average Rate Base	\$2,321,567,133	\$287,924,747	\$2,033,642,386	\$454,566,007	\$234,586,425	\$344,739,228	\$987,594,441	\$12,156,286
13									
14	Rate of Return	5.25%	6.85%	5.03%	(0.16%)	5.67%	5.04%	7.25%	5.50%
15	Weighted Cost of Long-Term Debt	0.020544	0.020544	0.020544	0.020544	0.020544	0.020544	0.020544	0.020544
16	Common Equity Capitalization Ratio	0.525000	0.525000	0.525000	0.525000	0.525000	0.525000	0.525000	0.525000
17	Composite Income Tax Rate	28.74%	28.74%	28.74%	28.74%	28.74%	28.74%	28.74%	28.74%
18	Return on Equity	6.09%	9.14%	5.66%	(4.22%)	6.90%	5.68%	9.90%	6.57%
19									
20	<b>Requested Change to be at Cost</b>								
21	Sales by Rate Class Increase/(Decrease)	\$60,873,012	\$1,076,597	\$59,796,415	\$46,465,854	\$4,761,372	\$10,076,852	(\$1,783,713)	\$276,050
22	Dual Fuel Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Intersystem Sales Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	LP Demand Response Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Sales for Resale Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Other Operating Revenue Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Operating Revenue Increase/(Decrease)	\$60,873,012	\$1,076,597	\$59,796,415	\$46,465,854	\$4,761,372	\$10,076,852	(\$1,783,713)	\$276,050
28	Operating Expenses (Increase)/Decrease	(\$17,496,121)	(\$309,435)	(\$17,186,686)	(\$13,355,216)	(\$1,368,514)	(\$2,896,289)	\$512,675	(\$79,342)
29	Operating Income Increase/(Decrease)	\$43,376,891	\$767,161	\$42,609,730	\$33,110,638	\$3,392,859	\$7,180,563	(\$1,271,038)	\$196,708
30									
31	Average Rate Base Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32									
33	<b>Revenue Responsibility at Cost</b>								
34	Sales by Rate Class	\$807,486,763	\$99,651,943	\$707,834,820	\$158,414,026	\$81,760,533	\$117,661,121	\$345,915,408	\$4,083,732
35	Dual Fuel	\$10,245,092	\$0	\$10,245,092	\$1,420,138	\$938,623	\$1,595,644	\$6,274,538	\$16,149
36	Intersystem Sales	\$30,286,762	\$4,245,207	\$26,041,555	\$3,637,710	\$2,391,493	\$4,068,178	\$15,902,763	\$41,410
37	LP Demand Response	(\$1,922,400)	\$0	(\$1,922,400)	(\$323,147)	(\$187,585)	(\$324,329)	(\$1,083,576)	(\$3,764)
38	Sales for Resale	\$115,185,926	\$15,460,637	\$99,725,288	\$14,852,044	\$9,344,510	\$15,984,196	\$59,374,021	\$170,517
39	Other Operating Revenue	\$41,657,597	\$7,030,999	\$34,626,598	\$5,698,501	\$3,448,532	\$5,805,290	\$19,588,009	\$86,267
40	Operating Revenue	\$1,002,939,740	\$126,388,786	\$876,550,954	\$183,699,273	\$97,696,106	\$144,790,101	\$445,971,163	\$4,394,311
41	Operating Expenses	(\$837,627,909)	(\$105,886,529)	(\$731,741,380)	(\$151,330,991)	(\$80,991,911)	(\$120,242,255)	(\$375,647,526)	(\$3,528,698)
42	Operating Income	\$165,311,831	\$20,502,257	\$144,809,573	\$32,368,282	\$16,704,196	\$24,547,846	\$70,323,637	\$865,613
43									
44	Average Rate Base	\$2,321,567,133	\$287,924,747	\$2,033,642,386	\$454,566,007	\$234,586,425	\$344,739,228	\$987,594,441	\$12,156,286
45									
46	Rate of Return	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%
47	Return on Equity	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%
48									
49	% Revenue Change to be at Cost	8.15%	1.09%	9.23%	41.51%	6.18%	9.37%	(0.51%)	7.25%
50	% Revenue Change Including Dual Fuel	8.04%	1.09%	9.08%	40.99%	6.11%	9.23%	(0.50%)	7.22%

**PUBLIC DOCUMENT  
NON-PUBLIC DATA EXCISED**

Minnesota Power  
Docket No. E015/GR-21-335

Compliance Schedule 13B  
Cost of Service Study with Varied 2023 Customer Start-Up  
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Line No.	Cost of Service Study Results	Customer							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	<b>Present Rates</b>								
2	Sales by Rate Class	\$48,196,565	\$1,662,860	\$46,533,705	\$11,067,982	\$3,059,652	\$6,080,400	\$23,108,039	\$3,217,632
3	Dual Fuel	\$776,260	\$0	\$776,260	\$118,725	\$73,368	\$125,791	\$457,008	\$1,368
4	Intersystem Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Other Operating Revenue	\$610,406	\$2,724	\$607,682	\$457,141	\$97,013	\$7,186	\$5,444	\$40,898
8	Operating Revenue	\$49,583,231	\$1,665,584	\$47,917,647	\$11,643,848	\$3,230,033	\$6,213,377	\$23,570,491	\$3,259,898
9	Operating Expenses	(\$39,798,153)	(\$607,540)	(\$39,190,613)	(\$22,728,551)	(\$4,873,972)	(\$2,236,866)	(\$6,992,338)	(\$2,358,888)
10	Operating Income	\$9,785,078	\$1,058,044	\$8,727,034	(\$11,084,703)	(\$1,643,939)	\$3,976,511	\$16,578,154	\$901,010
11									
12	Average Rate Base	\$117,301,844	\$494,015	\$116,807,829	\$87,535,037	\$18,713,076	\$1,123,825	\$1,038,270	\$8,397,621
13									
14	Rate of Return	8.34%	214.17%	7.47%	(12.66%)	(8.78%)	353.84%	1,596.71%	10.73%
15	Weighted Cost of Long-Term Debt	0.020544	0.020544	0.020544	0.020544	0.020544	0.020544	0.020544	0.020544
16	Common Equity Capitalization Ratio	0.525000	0.525000	0.525000	0.525000	0.525000	0.525000	0.525000	0.525000
17	Composite Income Tax Rate	28.74%	28.74%	28.74%	28.74%	28.74%	28.74%	28.74%	28.74%
18	Return on Equity	11.98%	404.03%	10.32%	(28.03%)	(20.65%)	670.06%	3,037.44%	16.52%
19									
20	<b>Requested Change to be at Cost</b>								
21	Sales by Rate Class Increase/(Decrease)	(\$2,010,112)	(\$1,435,442)	(\$574,670)	\$24,302,969	\$4,176,992	(\$5,468,140)	(\$23,161,219)	(\$425,272)
22	Dual Fuel Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Intersystem Sales Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	LP Demand Response Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Sales for Resale Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Other Operating Revenue Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Operating Revenue Increase/(Decrease)	(\$2,010,112)	(\$1,435,442)	(\$574,670)	\$24,302,969	\$4,176,992	(\$5,468,140)	(\$23,161,219)	(\$425,272)
28	Operating Expenses (Increase)/Decrease	\$577,746	\$412,575	\$165,172	(\$6,985,159)	(\$1,200,551)	\$1,571,653	\$6,656,998	\$122,232
29	Operating Income Increase/(Decrease)	(\$1,432,366)	(\$1,022,867)	(\$409,499)	\$17,317,810	\$2,976,441	(\$3,896,487)	(\$16,504,222)	(\$303,041)
30									
31	Average Rate Base Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32									
33	<b>Revenue Responsibility at Cost</b>								
34	Sales by Rate Class	\$46,186,453	\$227,418	\$45,959,035	\$35,370,951	\$7,236,644	\$612,260	(\$53,180)	\$2,792,360
35	Dual Fuel	\$776,260	\$0	\$776,260	\$118,725	\$73,368	\$125,791	\$457,008	\$1,368
36	Intersystem Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	LP Demand Response	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Other Operating Revenue	\$610,406	\$2,724	\$607,682	\$457,141	\$97,013	\$7,186	\$5,444	\$40,898
40	Operating Revenue	\$47,573,119	\$230,142	\$47,342,977	\$35,946,818	\$7,407,025	\$745,237	\$409,272	\$2,834,625
41	Operating Expenses	(\$39,220,407)	(\$194,965)	(\$39,025,442)	(\$29,713,710)	(\$6,074,523)	(\$665,213)	(\$335,340)	(\$2,236,656)
42	Operating Income	\$8,352,712	\$35,177	\$8,317,535	\$6,233,107	\$1,332,502	\$80,024	\$73,932	\$597,969
43									
44	Average Rate Base	\$117,301,844	\$494,015	\$116,807,829	\$87,535,037	\$18,713,076	\$1,123,825	\$1,038,270	\$8,397,621
45									
46	Rate of Return	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%
47	Return on Equity	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%
48									
49	% Revenue Change to be at Cost	(4.17%)	(86.32%)	(1.23%)	219.58%	136.52%	(89.93%)	(100.23%)	(13.22%)
50	% Revenue Change Including Dual Fuel	(4.10%)	(86.32%)	(1.21%)	217.25%	133.32%	(88.11%)	(98.29%)	(13.21%)

**PUBLIC DOCUMENT  
NON-PUBLIC DATA EXCISED**

Minnesota Power  
Docket No. E015/GR-21-335

Compliance Schedule 13B  
Cost of Service Study with Varied 2023 Customer Start-Up  
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Line No.	Cost of Service Study Results	Demand							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1	<b>Present Rates</b>								
2	Sales by Rate Class	\$246,541,417	\$57,207,918	\$189,333,499	\$0	\$14,874,026	\$20,829,702	\$153,629,771	\$0
3	Dual Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Intersystem Sales	\$2,173,182	\$264,324	\$1,908,858	\$320,870	\$186,263	\$322,044	\$1,075,942	\$3,738
5	LP Demand Response	(\$1,922,400)	\$0	(\$1,922,400)	(\$323,147)	(\$187,585)	(\$324,329)	(\$1,083,576)	(\$3,764)
6	Sales for Resale	\$42,548,308	\$5,175,151	\$37,373,158	\$6,282,258	\$3,646,816	\$6,305,234	\$21,065,668	\$73,183
7	Other Operating Revenue	\$39,461,397	\$6,803,727	\$32,657,670	\$5,054,268	\$3,227,129	\$5,586,797	\$18,746,233	\$43,243
8	Operating Revenue	\$328,801,904	\$69,451,119	\$259,350,785	\$11,334,249	\$21,746,649	\$32,719,448	\$193,434,038	\$116,400
9	Operating Expenses	(\$338,572,685)	(\$50,800,716)	(\$287,771,968)	(\$47,383,693)	(\$31,955,923)	(\$48,870,228)	(\$159,088,898)	(\$473,226)
10	Operating Income	(\$9,770,780)	\$18,650,403	(\$28,421,183)	(\$36,049,444)	(\$10,209,273)	(\$16,150,780)	\$34,345,141	(\$356,827)
11									
12	Average Rate Base	\$2,123,374,623	\$275,968,757	\$1,847,405,866	\$357,467,847	\$209,515,506	\$332,823,885	\$943,948,647	\$3,649,980
13									
14	Rate of Return	(0.46%)	6.76%	(1.54%)	(10.08%)	(4.87%)	(4.85%)	3.64%	(9.78%)
15	Weighted Cost of Long-Term Debt	0.020544	0.020544	0.020544	0.020544	0.020544	0.020544	0.020544	0.020544
16	Common Equity Capitalization Ratio	0.525000	0.525000	0.525000	0.525000	0.525000	0.525000	0.525000	0.525000
17	Composite Income Tax Rate	28.74%	28.74%	28.74%	28.74%	28.74%	28.74%	28.74%	28.74%
18	Return on Equity	(4.79%)	8.96%	(6.84%)	(23.12%)	(13.19%)	(13.16%)	3.02%	(22.53%)
19									
20	<b>Requested Change to be at Cost</b>								
21	Sales by Rate Class Increase/(Decrease)	\$225,897,327	\$1,404,059	\$224,493,268	\$86,311,231	\$35,263,751	\$55,923,784	\$46,129,011	\$865,490
22	Dual Fuel Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Intersystem Sales Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	LP Demand Response Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Sales for Resale Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Other Operating Revenue Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Operating Revenue Increase/(Decrease)	\$225,897,327	\$1,404,059	\$224,493,268	\$86,311,231	\$35,263,751	\$55,923,784	\$46,129,011	\$865,490
28	Operating Expenses (Increase)/Decrease	(\$64,927,410)	(\$403,555)	(\$64,523,855)	(\$24,807,574)	(\$10,135,507)	(\$16,073,614)	(\$13,258,400)	(\$248,759)
29	Operating Income Increase/(Decrease)	\$160,969,917	\$1,000,504	\$159,969,413	\$61,503,657	\$25,128,244	\$39,850,170	\$32,870,611	\$616,731
30									
31	Average Rate Base Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32									
33	<b>Revenue Responsibility at Cost</b>								
34	Sales by Rate Class	\$472,438,744	\$58,611,977	\$413,826,767	\$86,311,231	\$50,137,777	\$76,753,486	\$199,758,782	\$865,490
35	Dual Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	Intersystem Sales	\$2,173,182	\$264,324	\$1,908,858	\$320,870	\$186,263	\$322,044	\$1,075,942	\$3,738
37	LP Demand Response	(\$1,922,400)	\$0	(\$1,922,400)	(\$323,147)	(\$187,585)	(\$324,329)	(\$1,083,576)	(\$3,764)
38	Sales for Resale	\$42,548,308	\$5,175,151	\$37,373,158	\$6,282,258	\$3,646,816	\$6,305,234	\$21,065,668	\$73,183
39	Other Operating Revenue	\$39,461,397	\$6,803,727	\$32,657,670	\$5,054,268	\$3,227,129	\$5,586,797	\$18,746,233	\$43,243
40	Operating Revenue	\$554,699,231	\$70,855,178	\$483,844,053	\$97,645,481	\$57,010,401	\$88,643,232	\$239,563,049	\$981,890
41	Operating Expenses	(\$403,500,094)	(\$51,204,271)	(\$352,295,823)	(\$72,191,268)	(\$42,091,430)	(\$64,943,842)	(\$172,347,298)	(\$721,986)
42	Operating Income	\$151,199,137	\$19,650,907	\$131,548,229	\$25,454,213	\$14,918,971	\$23,699,390	\$67,215,751	\$259,904
43									
44	Average Rate Base	\$2,123,374,623	\$275,968,757	\$1,847,405,866	\$357,467,847	\$209,515,506	\$332,823,885	\$943,948,647	\$3,649,980
45									
46	Rate of Return	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%
47	Return on Equity	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%
48									
49	% Revenue Change to be at Cost	91.63%	2.45%	118.57%		237.08%	268.48%	30.03%	
50	% Revenue Change Including Dual Fuel	91.63%	2.45%	118.57%		237.08%	268.48%	30.03%	

**PUBLIC DOCUMENT  
NON-PUBLIC DATA EXCISED**

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Cost of Service Study with Varied 2023 Customer Start-Up  
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Line No.	Cost of Service Study Results	Energy							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
1	<b>Present Rates</b>								
2	Sales by Rate Class	\$451,875,769	\$39,704,568	\$412,171,201	\$100,880,190	\$59,065,483	\$80,674,167	\$170,961,311	\$590,050
3	Dual Fuel	\$9,468,832	\$0	\$9,468,832	\$1,301,413	\$865,255	\$1,469,853	\$5,817,529	\$14,781
4	Intersystem Sales	\$28,113,580	\$3,980,883	\$24,132,697	\$3,316,840	\$2,205,229	\$3,746,135	\$14,826,821	\$37,672
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Sales for Resale	\$72,637,617	\$10,285,487	\$62,352,131	\$8,569,786	\$5,697,695	\$9,678,963	\$38,308,353	\$97,334
7	Other Operating Revenue	\$1,585,794	\$224,549	\$1,361,246	\$187,092	\$124,390	\$211,307	\$836,332	\$2,125
8	Operating Revenue	\$563,681,593	\$54,195,486	\$509,486,107	\$114,255,321	\$67,958,052	\$95,780,424	\$230,750,346	\$741,963
9	Operating Expenses	(\$441,760,951)	(\$54,168,837)	(\$387,592,113)	(\$67,863,531)	(\$42,793,503)	(\$66,238,873)	(\$210,078,965)	(\$617,241)
10	Operating Income	\$121,920,642	\$26,649	\$121,893,994	\$46,391,790	\$25,164,549	\$29,541,552	\$20,671,381	\$124,721
11									
12	Average Rate Base	\$80,890,666	\$11,461,974	\$69,428,692	\$9,563,122	\$6,357,844	\$10,791,518	\$42,607,523	\$108,685
13									
14	Rate of Return	150.72%	0.23%	175.57%	485.11%	395.80%	273.75%	48.52%	114.76%
15	Weighted Cost of Long-Term Debt	0.020544	0.020544	0.020544	0.020544	0.020544	0.020544	0.020544	0.020544
16	Common Equity Capitalization Ratio	0.525000	0.525000	0.525000	0.525000	0.525000	0.525000	0.525000	0.525000
17	Composite Income Tax Rate	28.74%	28.74%	28.74%	28.74%	28.74%	28.74%	28.74%	28.74%
18	Return on Equity	283.18%	(3.47%)	330.50%	920.11%	750.00%	517.51%	88.50%	214.67%
19									
20	<b>Requested Change to be at Cost</b>								
21	Sales by Rate Class Increase/(Decrease)	(\$163,014,203)	\$1,107,980	(\$164,122,182)	(\$64,148,347)	(\$34,679,371)	(\$40,378,793)	(\$24,751,505)	(\$164,167)
22	Dual Fuel Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Intersystem Sales Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	LP Demand Response Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Sales for Resale Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Other Operating Revenue Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Operating Revenue Increase/(Decrease)	(\$163,014,203)	\$1,107,980	(\$164,122,182)	(\$64,148,347)	(\$34,679,371)	(\$40,378,793)	(\$24,751,505)	(\$164,167)
28	Operating Expenses (Increase)/Decrease	\$46,853,542	(\$318,456)	\$47,171,998	\$18,437,518	\$9,967,545	\$11,605,673	\$7,114,077	\$47,185
29	Operating Income Increase/(Decrease)	(\$116,160,660)	\$789,524	(\$116,950,185)	(\$45,710,829)	(\$24,711,826)	(\$28,773,120)	(\$17,637,427)	(\$116,982)
30									
31	Average Rate Base Increase/(Decrease)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32									
33	<b>Revenue Responsibility at Cost</b>								
34	Sales by Rate Class	\$288,861,567	\$40,812,548	\$248,049,019	\$36,731,843	\$24,386,112	\$40,295,374	\$146,209,807	\$425,883
35	Dual Fuel	\$9,468,832	\$0	\$9,468,832	\$1,301,413	\$865,255	\$1,469,853	\$5,817,529	\$14,781
36	Intersystem Sales	\$28,113,580	\$3,980,883	\$24,132,697	\$3,316,840	\$2,205,229	\$3,746,135	\$14,826,821	\$37,672
37	LP Demand Response	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Sales for Resale	\$72,637,617	\$10,285,487	\$62,352,131	\$8,569,786	\$5,697,695	\$9,678,963	\$38,308,353	\$97,334
39	Other Operating Revenue	\$1,585,794	\$224,549	\$1,361,246	\$187,092	\$124,390	\$211,307	\$836,332	\$2,125
40	Operating Revenue	\$400,667,390	\$55,303,466	\$345,363,924	\$50,106,974	\$33,278,681	\$55,401,632	\$205,998,842	\$577,796
41	Operating Expenses	(\$394,907,408)	(\$54,487,293)	(\$340,420,115)	(\$49,426,013)	(\$32,825,958)	(\$54,633,200)	(\$202,964,888)	(\$570,056)
42	Operating Income	\$5,759,982	\$816,173	\$4,943,809	\$680,961	\$452,723	\$768,432	\$3,033,954	\$7,739
43									
44	Average Rate Base	\$80,890,666	\$11,461,974	\$69,428,692	\$9,563,122	\$6,357,844	\$10,791,518	\$42,607,523	\$108,685
45									
46	Rate of Return	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%
47	Return on Equity	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%
48									
49	% Revenue Change to be at Cost	(36.08%)	2.79%	(39.82%)	(63.59%)	(58.71%)	(50.05%)	(14.48%)	(27.82%)
50	% Revenue Change Including Dual Fuel	(35.33%)	2.79%	(38.92%)	(62.78%)	(57.87%)	(49.16%)	(14.00%)	(27.14%)

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Line No.	Revenue Deficiency	Total							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Average Rate Base	\$2,321,567,133	\$287,924,747	\$2,033,642,386	\$454,566,007	\$234,586,425	\$344,739,228	\$987,594,441	\$12,156,286
2	Operating Income	\$121,934,940	\$19,735,096	\$102,199,844	(\$742,357)	\$13,311,337	\$17,367,283	\$71,594,675	\$668,905
3	Revenue from Electricity Sales	\$756,858,843	\$98,575,346	\$658,283,497	\$113,368,310	\$77,937,784	\$109,179,913	\$353,973,659	\$3,823,831
4									
5	Claimed Rate of Return	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%
6									
7	Required Income	\$165,311,831	\$20,502,257	\$144,809,573	\$32,368,282	\$16,704,196	\$24,547,846	\$70,323,637	\$865,613
8	1-Composite Income Tax Rate	71.26%	71.26%	71.26%	71.26%	71.26%	71.26%	71.26%	71.26%
9	Required Revenue from Electricity Sales	\$817,731,855	\$99,651,943	\$718,079,912	\$159,834,164	\$82,699,156	\$119,256,765	\$352,189,946	\$4,099,881
10									
11	Revenue Deficiency	\$60,873,012	\$1,076,597	\$59,796,415	\$46,465,854	\$4,761,372	\$10,076,852	(\$1,783,713)	\$276,050

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Line No.	Revenue Deficiency	Customer							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	Average Rate Base	\$117,301,844	\$494,015	\$116,807,829	\$87,535,037	\$18,713,076	\$1,123,825	\$1,038,270	\$8,397,621
2	Operating Income	\$9,785,078	\$1,058,044	\$8,727,034	(\$11,084,703)	(\$1,643,939)	\$3,976,511	\$16,578,154	\$901,010
3	Revenue from Electricity Sales	\$48,972,825	\$1,662,860	\$47,309,965	\$11,186,707	\$3,133,020	\$6,206,191	\$23,565,047	\$3,219,000
4									
5	Claimed Rate of Return	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%
6									
7	Required Income	\$8,352,712	\$35,177	\$8,317,535	\$6,233,107	\$1,332,502	\$80,024	\$73,932	\$597,969
8	1-Composite Income Tax Rate	71.26%	71.26%	71.26%	71.26%	71.26%	71.26%	71.26%	71.26%
9	Required Revenue from Electricity Sales	\$46,962,713	\$227,418	\$46,735,295	\$35,489,676	\$7,310,012	\$738,051	\$403,828	\$2,793,727
10									
11	Revenue Deficiency	(\$2,010,112)	(\$1,435,442)	(\$574,670)	\$24,302,969	\$4,176,992	(\$5,468,140)	(\$23,161,219)	(\$425,272)



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Line No.	Revenue Deficiency	Demand							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1	Average Rate Base	\$2,123,374,623	\$275,968,757	\$1,847,405,866	\$357,467,847	\$209,515,506	\$332,823,885	\$943,948,647	\$3,649,980
2	Operating Income	(\$9,770,780)	\$18,650,403	(\$28,421,183)	(\$36,049,444)	(\$10,209,273)	(\$16,150,780)	\$34,345,141	(\$356,827)
3	Revenue from Electricity Sales	\$246,541,417	\$57,207,918	\$189,333,499	\$0	\$14,874,026	\$20,829,702	\$153,629,771	\$0
4									
5	Claimed Rate of Return	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%
6									
7	Required Income	\$151,199,137	\$19,650,907	\$131,548,229	\$25,454,213	\$14,918,971	\$23,699,390	\$67,215,751	\$259,904
8	1-Composite Income Tax Rate	71.26%	71.26%	71.26%	71.26%	71.26%	71.26%	71.26%	71.26%
9	Required Revenue from Electricity Sales	\$472,438,744	\$58,611,977	\$413,826,767	\$86,311,231	\$50,137,777	\$76,753,486	\$199,758,782	\$865,490
10									
11	Revenue Deficiency	\$225,897,327	\$1,404,059	\$224,493,268	\$86,311,231	\$35,263,751	\$55,923,784	\$46,129,011	\$865,490

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Line No.	Revenue Deficiency	Energy							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
1	Average Rate Base	\$80,890,666	\$11,461,974	\$69,428,692	\$9,563,122	\$6,357,844	\$10,791,518	\$42,607,523	\$108,685
2	Operating Income	\$121,920,642	\$26,649	\$121,893,994	\$46,391,790	\$25,164,549	\$29,541,552	\$20,671,381	\$124,721
3	Revenue from Electricity Sales	\$461,344,601	\$39,704,568	\$421,640,033	\$102,181,603	\$59,930,738	\$82,144,020	\$176,778,840	\$604,831
4									
5	Claimed Rate of Return	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%
6									
7	Required Income	\$5,759,982	\$816,173	\$4,943,809	\$680,961	\$452,723	\$768,432	\$3,033,954	\$7,739
8	1-Composite Income Tax Rate	71.26%	71.26%	71.26%	71.26%	71.26%	71.26%	71.26%	71.26%
9	Required Revenue from Electricity Sales	\$298,330,398	\$40,812,548	\$257,517,851	\$38,033,256	\$25,251,367	\$41,765,227	\$152,027,336	\$440,664
10									
11	Revenue Deficiency	(\$163,014,203)	\$1,107,980	(\$164,122,182)	(\$64,148,347)	(\$34,679,371)	(\$40,378,793)	(\$24,751,505)	(\$164,167)

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Line No.		Misc. Inputs
		(1)
1	Minnesota State Income Tax Rate	9.80%
2	Current Federal Income Tax Rate	21.00%
3	Composite Income Tax Rate	28.74%
4	1-Composite Income Tax Rate	71.26%
5	Gross-up Conversion Factor	1.40
6		
7	Cost of Long-Term Debt	0.043250
8	Weighted Cost of Long-Term Debt	0.020544
9	Common Equity Capitalization Ratio	0.525000
10	Return on Equity	9.65%
11	Claimed Rate of Return	7.12%

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Line No.	Rate Base	Total							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Average Rate Base								
2	Plant in Service								
3	Steam								
4	PIS - Steam	\$1,430,360,630	\$173,974,763	\$1,256,385,867	\$211,192,747	\$122,596,210	\$211,965,142	\$708,171,548	\$2,460,220
5	PIS - Steam Contra	(\$23,211,050)	(\$4,538,869)	(\$18,672,181)	(\$3,138,709)	(\$1,822,003)	(\$3,150,188)	(\$10,524,718)	(\$36,563)
6	Hydro								
7	PIS - Hydro	\$217,695,286	\$27,062,515	\$190,632,771	\$31,274,691	\$18,445,974	\$31,823,184	\$108,725,604	\$363,319
8	PIS - Hydro Contra	(\$827,111)	\$0	(\$827,111)	(\$135,626)	(\$80,019)	(\$138,044)	(\$471,846)	(\$1,576)
9	Wind								
10	PIS - Wind	\$824,037,772	\$100,227,714	\$723,810,058	\$121,669,177	\$70,628,277	\$122,114,157	\$407,981,101	\$1,417,345
11	PIS - Wind Contra	(\$23,348,950)	\$0	(\$23,348,950)	(\$3,924,852)	(\$2,278,355)	(\$3,939,207)	(\$13,160,815)	(\$45,721)
12	Transmission								
13	PIS - Transmission Production	\$62,523,724	\$7,604,761	\$54,918,963	\$9,231,628	\$5,358,908	\$9,265,391	\$30,955,496	\$107,541
14	PIS - Transmission	\$800,043,845	\$145,087,951	\$654,955,894	\$93,733,137	\$61,403,365	\$109,870,021	\$389,181,328	\$768,042
15	PIS - Transmission Contra	(\$12,270,177)	(\$2,578,291)	(\$9,691,886)	(\$1,387,041)	(\$908,633)	(\$1,625,831)	(\$5,759,016)	(\$11,365)
16	Distribution-Primary								
17	PIS - Primary Overhead Lines	\$115,170,963	\$0	\$115,170,963	\$64,012,279	\$25,576,988	\$23,670,895	\$0	\$1,910,801
18	PIS - Primary Underground Lines	\$121,006,012	\$0	\$121,006,012	\$60,697,515	\$28,733,140	\$30,105,623	\$0	\$1,469,734
19	Distribution-Secondary								
20	PIS - Secondary Overhead Lines	\$54,173,196	\$0	\$54,173,196	\$41,970,016	\$9,772,893	\$1,013,414	\$0	\$1,416,873
21	PIS - Secondary Underground Lines	\$12,628,457	\$0	\$12,628,457	\$6,856,999	\$2,842,992	\$2,901,140	\$0	\$27,327
22	PIS - Overhead Transformer	\$52,993,336	\$0	\$52,993,336	\$38,529,777	\$11,748,634	\$1,844,475	\$0	\$870,450
23	PIS - Underground Transformer	\$47,754,451	\$0	\$47,754,451	\$29,042,527	\$10,742,524	\$7,599,329	\$0	\$370,072
24	PIS - Overhead Services	\$6,398,655	\$0	\$6,398,655	\$4,984,303	\$1,133,364	\$110,242	\$0	\$170,745
25	PIS - Underground Services	\$12,148,171	\$0	\$12,148,171	\$7,121,531	\$2,702,508	\$2,274,748	\$0	\$49,384
26	PIS - Leased Property	\$3,248,089	\$0	\$3,248,089	\$0	\$0	\$0	\$0	\$3,248,089
27	PIS - Street Lighting	\$9,628,215	\$0	\$9,628,215	\$0	\$0	\$0	\$0	\$9,628,215
28	Distribution-Other								
29	PIS - Meters	\$77,684,200	\$879,035	\$76,805,165	\$58,885,174	\$14,795,932	\$961,237	\$2,018,661	\$144,160
30	PIS - Distribution Production	\$1,552,566	\$188,839	\$1,363,728	\$229,236	\$133,070	\$230,075	\$768,676	\$2,670
31	PIS - Distribution Bulk Delivery	\$112,023,125	\$31,682,958	\$80,340,167	\$30,182,691	\$19,907,455	\$26,961,643	\$2,982,494	\$305,884
32	PIS - Distribution Substations	\$72,768,998	\$0	\$72,768,998	\$29,352,586	\$19,307,132	\$23,811,768	\$0	\$297,512
33	PIS - Distribution Bulk Delivery Specific Assignment	\$1,088,270	\$1,088,270	\$0	\$0	\$0	\$0	\$0	\$0
34	PIS - Distribution Primary Specific Assignment	\$722,512	\$722,512	\$0	\$0	\$0	\$0	\$0	\$0
35	Distribution-Contra								
36	PIS - Distribution Contra	(\$11,515)	\$0	(\$11,515)	(\$6,080)	(\$2,648)	(\$2,622)	\$0	(\$165)
37	General Plant								
38	PIS - General Plant	\$231,261,000	\$25,531,295	\$205,729,705	\$64,308,393	\$27,503,125	\$32,835,096	\$79,102,416	\$1,980,675
39	PIS - General Plant Contra	\$21,310	\$2,353	\$18,958	\$5,926	\$2,534	\$3,026	\$7,289	\$183
40	Intangible Plant								
41	PIS - Intangible Plant	\$67,363,654	\$7,436,971	\$59,926,683	\$18,732,291	\$8,011,342	\$9,564,484	\$23,041,619	\$576,948
42	Subtotal Plant in Service	\$4,274,627,634	\$514,372,776	\$3,760,254,858	\$913,420,317	\$456,254,708	\$640,069,197	\$1,723,019,836	\$27,490,799
43	Construction Work in Progress								
44	Steam								
45	CWIP - Steam	\$8,652,204	\$1,052,368	\$7,599,836	\$1,277,498	\$741,580	\$1,282,170	\$4,283,706	\$14,882
46	CWIP - Steam Contra	(\$33,339)	(\$5,824)	(\$27,515)	(\$4,625)	(\$2,685)	(\$4,642)	(\$15,509)	(\$54)
47	Hydro								
48	CWIP - Hydro	\$2,344,467	\$285,157	\$2,059,309	\$346,160	\$200,944	\$347,427	\$1,160,745	\$4,032
49	Wind								
50	CWIP - Wind	\$942,904	\$114,685	\$828,219	\$139,220	\$80,816	\$139,729	\$466,832	\$1,622
51	Transmission								
52	CWIP - Transmission	\$25,293,161	\$4,586,915	\$20,706,246	\$2,963,347	\$1,941,250	\$3,473,510	\$12,303,858	\$24,281



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Line No.	Rate Base	Total							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
105	Intangible Plant								
106	AA - Intangible Plant	(\$39,440,991)	(\$4,354,299)	(\$35,086,692)	(\$10,967,637)	(\$4,690,590)	(\$5,599,944)	(\$13,490,721)	(\$337,799)
107	Subtotal Accumulated Amortization	(\$39,440,991)	(\$4,354,299)	(\$35,086,692)	(\$10,967,637)	(\$4,690,590)	(\$5,599,944)	(\$13,490,721)	(\$337,799)
108	Fuel Inventory								
109	Fuel Inventory								
110	Fuel Inventory	\$17,141,063	\$2,427,174	\$14,713,888	\$2,022,303	\$1,344,545	\$2,284,047	\$9,040,025	\$22,969
111	Subtotal Fuel Inventory	\$17,141,063	\$2,427,174	\$14,713,888	\$2,022,303	\$1,344,545	\$2,284,047	\$9,040,025	\$22,969
112	Materials and Supplies								
113	Production								
114	M&S - Production	\$22,129,549	\$2,691,617	\$19,437,932	\$3,267,428	\$1,896,724	\$3,279,378	\$10,956,340	\$38,063
115	Transmission								
116	M&S - Transmission	\$4,795,206	\$846,562	\$3,948,643	\$572,842	\$371,378	\$662,689	\$2,336,861	\$4,874
117	Distribution								
118	M&S - Distribution	\$1,265,754	\$62,408	\$1,203,346	\$671,464	\$266,149	\$219,360	\$10,419	\$35,955
119	Subtotal Materials and Supplies	\$28,190,509	\$3,600,587	\$24,589,922	\$4,511,734	\$2,534,251	\$4,161,426	\$13,303,619	\$78,891
120	Prepayments								
121	Other Prepayments								
122	Other Prepayments	\$9,388,412	\$1,129,723	\$8,258,690	\$2,006,155	\$1,002,077	\$1,405,791	\$3,784,288	\$60,378
123	Prepaid Pension Asset								
124	Prepaid Pension Asset	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
125	Prepaid Silver Bay Power								
126	Prepaid Silver Bay Power	\$18,636,449	\$2,638,921	\$15,997,528	\$2,198,728	\$1,461,843	\$2,483,307	\$9,828,677	\$24,973
127	OPEB								
128	OPEB	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
129	Subtotal Prepayments	\$28,024,861	\$3,768,644	\$24,256,217	\$4,204,883	\$2,463,920	\$3,889,098	\$13,612,964	\$85,351
130	Cash Working Capital								
131	O&M Expenses								
132	CWC - Fuel	\$2,650,223	\$375,272	\$2,274,952	\$312,673	\$207,884	\$353,142	\$1,397,701	\$3,551
133	CWC - Purchased Power	(\$2,963,394)	(\$405,258)	(\$2,558,136)	(\$370,954)	(\$237,676)	(\$405,614)	(\$1,539,647)	(\$4,244)
134	CWC - Payroll	\$2,727,629	\$297,486	\$2,430,144	\$777,156	\$329,121	\$388,330	\$911,331	\$24,206
135	CWC - Other O&M	\$1,832,259	\$233,521	\$1,598,738	\$350,765	\$187,286	\$271,584	\$780,908	\$8,196
136	Taxes								
137	CWC - Property Taxes	(\$45,332,652)	(\$4,870,066)	(\$40,462,586)	(\$11,810,321)	(\$5,553,112)	(\$6,983,760)	(\$15,672,686)	(\$442,707)
138	CWC - Payroll Taxes	\$294,791	\$32,548	\$262,243	\$81,954	\$35,055	\$41,858	\$100,853	\$2,524
139	CWC - Air Quality Emission Tax	(\$401,424)	(\$56,842)	(\$344,583)	(\$47,360)	(\$31,488)	(\$53,490)	(\$211,707)	(\$538)
140	CWC - Minnesota Wind Production Tax	(\$49,835)	(\$7,057)	(\$42,778)	(\$5,880)	(\$3,909)	(\$6,641)	(\$26,283)	(\$67)
141	CWC - Sales Tax Collections	(\$839,711)	(\$92,704)	(\$747,007)	(\$233,504)	(\$99,864)	(\$119,225)	(\$287,222)	(\$7,192)
142	CWC - Income Taxes	(\$800,914)	(\$99,331)	(\$701,583)	(\$156,820)	(\$80,930)	(\$118,931)	(\$340,709)	(\$4,194)
143	CWC - Income Tax Increase	(\$1,107,769)	\$0	(\$1,107,769)	(\$243,313)	(\$127,409)	(\$189,073)	(\$541,888)	(\$6,086)
144	Subtotal Cash Working Capital	(\$43,990,794)	(\$4,592,430)	(\$39,398,364)	(\$11,345,604)	(\$5,375,042)	(\$6,821,820)	(\$15,429,349)	(\$426,550)
145	Asset Retirement Obligation								
146	Asset Retirement Obligation								
147	Asset Retirement Obligation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
148	Subtotal Asset Retirement Obligation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
149	Electric Vehicle Program								
150	Electric Vehicle Program								
151	Electric Vehicle Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
152	Subtotal Electric Vehicle Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
153	Workers Compensation Deposit								
154	Workers Compensation Deposit								
155	Workers Compensation Deposit	\$80,105	\$8,844	\$71,261	\$22,275	\$9,527	\$11,374	\$27,400	\$686
156	Subtotal Workers Compensation Deposit	\$80,105	\$8,844	\$71,261	\$22,275	\$9,527	\$11,374	\$27,400	\$686

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		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
157	Unamortized WPPI Transmission Amortization								
158	Unamortized WPPI Transmission Amortization								
159	Unamortized WPPI Transmission Amortization	(\$517,730)	(\$91,402)	(\$426,328)	(\$61,849)	(\$40,097)	(\$71,549)	(\$252,307)	(\$526)
160	Subtotal Unamortized WPPI Transmission Amortization	(\$517,730)	(\$91,402)	(\$426,328)	(\$61,849)	(\$40,097)	(\$71,549)	(\$252,307)	(\$526)
161	Unamortized UMWI Transaction Cost								
162	Unamortized UMWI Transaction Cost								
163	Unamortized UMWI Transaction Cost	\$1,201,867	\$212,182	\$989,685	\$143,577	\$93,082	\$166,096	\$585,709	\$1,222
164	Subtotal Unamortized UMWI Transaction Cost	\$1,201,867	\$212,182	\$989,685	\$143,577	\$93,082	\$166,096	\$585,709	\$1,222
165	Unamortized Boswell 1 and 2								
166	Unamortized Boswell 1 and 2								
167	Unamortized Boswell 1 and 2	(\$5,565,460)	(\$676,927)	(\$4,888,533)	(\$821,740)	(\$477,016)	(\$824,746)	(\$2,755,459)	(\$9,573)
168	Subtotal Unamortized Boswell 1 and 2	(\$5,565,460)	(\$676,927)	(\$4,888,533)	(\$821,740)	(\$477,016)	(\$824,746)	(\$2,755,459)	(\$9,573)
169	Customer Advances								
170	Distribution-Primary								
171	CA - Primary Overhead Lines	(\$1,198,459)	\$0	(\$1,198,459)	(\$666,106)	(\$266,152)	(\$246,317)	\$0	(\$19,884)
172	Distribution-Secondary								
173	CA - Secondary Overhead Lines	(\$563,721)	\$0	(\$563,721)	(\$436,736)	(\$101,696)	(\$10,545)	\$0	(\$14,744)
174	Subtotal Customer Advances	(\$1,762,180)	\$0	(\$1,762,180)	(\$1,102,842)	(\$367,848)	(\$256,863)	\$0	(\$34,627)
175	Other Deferred Credits - Hibbard								
176	Other Deferred Credits - Hibbard								
177	Other Deferred Credits - Hibbard	(\$339,222)	(\$41,260)	(\$297,962)	(\$50,086)	(\$29,075)	(\$50,269)	(\$167,949)	(\$583)
178	Subtotal Other Deferred Credits - Hibbard	(\$339,222)	(\$41,260)	(\$297,962)	(\$50,086)	(\$29,075)	(\$50,269)	(\$167,949)	(\$583)
179	Wind Performance Deposit								
180	Wind Performance Deposit								
181	Wind Performance Deposit	(\$150,000)	(\$18,244)	(\$131,755)	(\$22,147)	(\$12,856)	(\$22,228)	(\$74,265)	(\$258)
182	Subtotal Wind Performance Deposit	(\$150,000)	(\$18,244)	(\$131,755)	(\$22,147)	(\$12,856)	(\$22,228)	(\$74,265)	(\$258)
183	Accumulated Deferred Income Taxes								
184	Steam								
185	ADIT-Cr - Steam	(\$212,713,902)	(\$25,872,392)	(\$186,841,511)	(\$31,407,208)	(\$18,231,709)	(\$31,522,073)	(\$105,314,653)	(\$365,868)
186	Hydro								
187	ADIT-Cr - Hydro	(\$84,502,573)	(\$10,504,830)	(\$73,997,743)	(\$12,139,867)	(\$7,160,156)	(\$12,352,775)	(\$42,203,915)	(\$141,029)
188	Wind								
189	ADIT-Cr - Wind	(\$215,307,226)	(\$26,187,818)	(\$189,119,408)	(\$31,790,112)	(\$18,453,982)	(\$31,906,378)	(\$106,598,608)	(\$370,328)
190	Transmission								
191	ADIT-Cr - Transmission	(\$144,628,031)	(\$25,533,129)	(\$119,094,902)	(\$17,277,468)	(\$11,201,119)	(\$19,987,336)	(\$70,481,983)	(\$146,996)
192	Distribution								
193	ADIT-Cr - Distribution	(\$96,360,845)	(\$4,751,059)	(\$91,609,786)	(\$51,118,038)	(\$20,261,712)	(\$16,699,682)	(\$793,158)	(\$2,737,196)
194	General Plant								
195	ADIT-Cr - General Plant	(\$34,187,353)	(\$3,774,296)	(\$30,413,057)	(\$9,506,721)	(\$4,065,792)	(\$4,854,018)	(\$11,693,724)	(\$292,804)
196	Steam								
197	ADIT-Dr - Steam	\$42,408,619	\$5,158,160	\$37,250,459	\$6,261,633	\$3,634,843	\$6,284,533	\$20,996,508	\$72,943
198	Hydro								
199	ADIT-Dr - Hydro	\$6,428,484	\$799,149	\$5,629,335	\$923,533	\$544,705	\$939,730	\$3,210,638	\$10,729
200	Wind								
201	ADIT-Dr - Wind	\$337,332,473	\$41,029,749	\$296,302,724	\$49,807,140	\$28,912,766	\$49,989,299	\$167,013,307	\$580,212
202	Transmission								
203	ADIT-Dr - Transmission	\$30,741,013	\$5,427,124	\$25,313,889	\$3,672,365	\$2,380,823	\$4,248,353	\$14,981,104	\$31,244
204	Distribution								
205	ADIT-Dr - Distribution	\$22,355,254	\$1,102,223	\$21,253,031	\$11,859,139	\$4,700,620	\$3,874,246	\$184,009	\$635,016
206	General Plant								
207	ADIT-Dr - General Plant	\$26,145,747	\$2,886,500	\$23,259,247	\$7,270,534	\$3,109,429	\$3,712,248	\$8,943,107	\$223,930
208	Subtotal Accumulated Deferred Income Taxes	(\$322,288,341)	(\$40,220,620)	(\$282,067,721)	(\$73,445,070)	(\$36,091,284)	(\$48,273,853)	(\$121,757,368)	(\$2,500,147)

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Line No.	Rate Base	Total							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
209	Total	\$2,321,567,133	\$287,924,747	\$2,033,642,386	\$454,566,007	\$234,586,425	\$344,739,228	\$987,594,441	\$12,156,286







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Line No.	Rate Base	Customer							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
105	Intangible Plant								
106	AA - Intangible Plant	(\$6,182,957)	(\$36,893)	(\$6,146,064)	(\$4,696,377)	(\$966,228)	(\$145,425)	(\$59,704)	(\$278,330)
107	Subtotal Accumulated Amortization	(\$6,182,957)	(\$36,893)	(\$6,146,064)	(\$4,696,377)	(\$966,228)	(\$145,425)	(\$59,704)	(\$278,330)
108	Fuel Inventory								
109	Fuel Inventory								
110	Fuel Inventory	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
111	Subtotal Fuel Inventory	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
112	Materials and Supplies								
113	Production								
114	M&S - Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
115	Transmission								
116	M&S - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
117	Distribution								
118	M&S - Distribution	\$425,270	\$1,587	\$423,683	\$316,208	\$68,145	\$2,565	\$3,645	\$33,120
119	Subtotal Materials and Supplies	\$425,270	\$1,587	\$423,683	\$316,208	\$68,145	\$2,565	\$3,645	\$33,120
120	Prepayments								
121	Other Prepayments								
122	Other Prepayments	\$620,091	\$2,544	\$617,546	\$462,714	\$98,955	\$5,539	\$5,427	\$44,913
123	Prepaid Pension Asset								
124	Prepaid Pension Asset	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
125	Prepaid Silver Bay Power								
126	Prepaid Silver Bay Power	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
127	OPEB								
128	OPEB	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
129	Subtotal Prepayments	\$620,091	\$2,544	\$617,546	\$462,714	\$98,955	\$5,539	\$5,427	\$44,913
130	Cash Working Capital								
131	O&M Expenses								
132	CWC - Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
133	CWC - Purchased Power	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
134	CWC - Payroll	\$445,786	\$2,660	\$443,127	\$338,602	\$69,665	\$10,482	\$4,304	\$20,073
135	CWC - Other O&M	\$97,539	\$468	\$97,071	\$74,766	\$14,531	\$1,760	\$706	\$5,307
136	Taxes								
137	CWC - Property Taxes	(\$4,688,679)	(\$17,689)	(\$4,670,990)	(\$3,487,605)	(\$750,971)	(\$29,762)	(\$40,280)	(\$362,371)
138	CWC - Payroll Taxes	\$46,184	\$276	\$45,908	\$35,079	\$7,217	\$1,086	\$446	\$2,080
139	CWC - Air Quality Emission Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
140	CWC - Minnesota Wind Production Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
141	CWC - Sales Tax Collections	(\$131,637)	(\$785)	(\$130,852)	(\$99,987)	(\$20,571)	(\$3,096)	(\$1,271)	(\$5,926)
142	CWC - Income Taxes	(\$40,468)	(\$170)	(\$40,297)	(\$30,199)	(\$6,456)	(\$388)	(\$358)	(\$2,897)
143	CWC - Income Tax Increase	(\$55,972)	\$0	(\$55,972)	(\$41,945)	(\$8,967)	(\$539)	(\$498)	(\$4,024)
144	Subtotal Cash Working Capital	(\$4,327,247)	(\$15,242)	(\$4,312,005)	(\$3,211,288)	(\$695,552)	(\$20,457)	(\$36,950)	(\$347,758)
145	Asset Retirement Obligation								
146	Asset Retirement Obligation								
147	Asset Retirement Obligation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
148	Subtotal Asset Retirement Obligation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
149	Electric Vehicle Program								
150	Electric Vehicle Program								
151	Electric Vehicle Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
152	Subtotal Electric Vehicle Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
153	Workers Compensation Deposit								
154	Workers Compensation Deposit								
155	Workers Compensation Deposit	\$12,558	\$75	\$12,483	\$9,538	\$1,962	\$295	\$121	\$565
156	Subtotal Workers Compensation Deposit	\$12,558	\$75	\$12,483	\$9,538	\$1,962	\$295	\$121	\$565

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Line No.	Rate Base	Customer							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
157	Unamortized WPPI Transmission Amortization								
158	Unamortized WPPI Transmission Amortization								
159	Unamortized WPPI Transmission Amortization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
160	Subtotal Unamortized WPPI Transmission Amortization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
161	Unamortized UMWI Transaction Cost								
162	Unamortized UMWI Transaction Cost								
163	Unamortized UMWI Transaction Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
164	Subtotal Unamortized UMWI Transaction Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
165	Unamortized Boswell 1 and 2								
166	Unamortized Boswell 1 and 2								
167	Unamortized Boswell 1 and 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
168	Subtotal Unamortized Boswell 1 and 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
169	Customer Advances								
170	Distribution-Primary								
171	CA - Primary Overhead Lines	(\$450,021)	\$0	(\$450,021)	(\$364,211)	(\$67,576)	(\$1,410)	\$0	(\$16,824)
172	Distribution-Secondary								
173	CA - Secondary Overhead Lines	(\$278,704)	\$0	(\$278,704)	(\$226,162)	(\$38,499)	(\$206)	\$0	(\$13,836)
174	Subtotal Customer Advances	(\$728,725)	\$0	(\$728,725)	(\$590,374)	(\$106,074)	(\$1,617)	\$0	(\$30,660)
175	Other Deferred Credits - Hibbard								
176	Other Deferred Credits - Hibbard								
177	Other Deferred Credits - Hibbard	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
178	Subtotal Other Deferred Credits - Hibbard	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
179	Wind Performance Deposit								
180	Wind Performance Deposit								
181	Wind Performance Deposit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
182	Subtotal Wind Performance Deposit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
183	Accumulated Deferred Income Taxes								
184	Steam								
185	ADIT-Cr - Steam	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
186	Hydro								
187	ADIT-Cr - Hydro	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
188	Wind								
189	ADIT-Cr - Wind	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
190	Transmission								
191	ADIT-Cr - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
192	Distribution								
193	ADIT-Cr - Distribution	(\$32,375,471)	(\$120,838)	(\$32,254,634)	(\$24,072,672)	(\$5,187,793)	(\$195,301)	(\$277,498)	(\$2,521,370)
194	General Plant								
195	ADIT-Cr - General Plant	(\$5,359,372)	(\$31,979)	(\$5,327,393)	(\$4,070,807)	(\$837,524)	(\$126,054)	(\$51,751)	(\$241,256)
196	Steam								
197	ADIT-Dr - Steam	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
198	Hydro								
199	ADIT-Dr - Hydro	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200	Wind								
201	ADIT-Dr - Wind	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
202	Transmission								
203	ADIT-Dr - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204	Distribution								
205	ADIT-Dr - Distribution	\$7,510,954	\$28,034	\$7,482,920	\$5,584,745	\$1,203,543	\$45,309	\$64,378	\$584,946
206	General Plant								
207	ADIT-Dr - General Plant	\$4,098,731	\$24,457	\$4,074,274	\$3,113,265	\$640,520	\$96,404	\$39,578	\$184,507
208	Subtotal Accumulated Deferred Income Taxes	(\$26,125,158)	(\$100,326)	(\$26,024,832)	(\$19,445,470)	(\$4,181,254)	(\$179,643)	(\$225,293)	(\$1,993,173)

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Line No.	Rate Base	Customer							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
209	Total	\$117,301,844	\$494,015	\$116,807,829	\$87,535,037	\$18,713,076	\$1,123,825	\$1,038,270	\$8,397,621

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Line No.	Rate Base	Demand							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1	Average Rate Base								
2	Plant in Service								
3	Steam								
4	PIS - Steam	\$1,430,360,630	\$173,974,763	\$1,256,385,867	\$211,192,747	\$122,596,210	\$211,965,142	\$708,171,548	\$2,460,220
5	PIS - Steam Contra	(\$23,211,050)	(\$4,538,869)	(\$18,672,181)	(\$3,138,709)	(\$1,822,003)	(\$3,150,188)	(\$10,524,718)	(\$36,563)
6	Hydro								
7	PIS - Hydro	\$188,439,549	\$22,919,902	\$165,519,647	\$27,823,099	\$16,151,154	\$27,924,857	\$93,296,421	\$324,116
8	PIS - Hydro Contra	(\$715,956)	\$0	(\$715,956)	(\$120,349)	(\$69,862)	(\$120,789)	(\$403,554)	(\$1,402)
9	Wind								
10	PIS - Wind	\$824,037,772	\$100,227,714	\$723,810,058	\$121,669,177	\$70,628,277	\$122,114,157	\$407,981,101	\$1,417,345
11	PIS - Wind Contra	(\$23,348,950)	\$0	(\$23,348,950)	(\$3,924,852)	(\$2,278,355)	(\$3,939,207)	(\$13,160,815)	(\$45,721)
12	Transmission								
13	PIS - Transmission Production	\$62,523,724	\$7,604,761	\$54,918,963	\$9,231,628	\$5,358,908	\$9,265,391	\$30,955,496	\$107,541
14	PIS - Transmission	\$800,043,845	\$145,087,951	\$654,955,894	\$93,733,137	\$61,403,365	\$109,870,021	\$389,181,328	\$768,042
15	PIS - Transmission Contra	(\$12,270,177)	(\$2,578,291)	(\$9,691,886)	(\$1,387,041)	(\$908,633)	(\$1,625,831)	(\$5,759,016)	(\$11,365)
16	Distribution-Primary								
17	PIS - Primary Overhead Lines	\$71,924,266	\$0	\$71,924,266	\$29,011,852	\$19,082,992	\$23,535,374	\$0	\$294,048
18	PIS - Primary Underground Lines	\$91,722,557	\$0	\$91,722,557	\$36,997,823	\$24,335,888	\$30,013,857	\$0	\$374,989
19	Distribution-Secondary								
20	PIS - Secondary Overhead Lines	\$27,389,968	\$0	\$27,389,968	\$20,235,981	\$6,073,211	\$993,573	\$0	\$87,203
21	PIS - Secondary Underground Lines	\$11,311,309	\$0	\$11,311,309	\$5,845,972	\$2,565,593	\$2,891,839	\$0	\$7,906
22	PIS - Overhead Transformer	\$39,034,891	\$0	\$39,034,891	\$27,202,788	\$9,820,494	\$1,834,135	\$0	\$177,475
23	PIS - Underground Transformer	\$24,173,303	\$0	\$24,173,303	\$10,941,917	\$5,776,202	\$7,432,808	\$0	\$22,376
24	PIS - Overhead Services	\$2,959,378	\$0	\$2,959,378	\$2,193,401	\$658,282	\$107,694	\$0	\$0
25	PIS - Underground Services	\$8,798,920	\$0	\$8,798,920	\$4,550,686	\$1,997,137	\$2,251,097	\$0	\$0
26	PIS - Leased Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	PIS - Street Lighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Distribution-Other								
29	PIS - Meters	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0
30	PIS - Distribution Production	\$1,552,566	\$188,839	\$1,363,728	\$229,236	\$133,070	\$230,075	\$768,676	\$2,670
31	PIS - Distribution Bulk Delivery	\$112,023,125	\$31,682,958	\$80,340,167	\$30,182,691	\$19,907,455	\$26,961,643	\$2,982,494	\$305,884
32	PIS - Distribution Substations	\$72,768,998	\$0	\$72,768,998	\$29,352,586	\$19,307,132	\$23,811,768	\$0	\$297,512
33	PIS - Distribution Bulk Delivery Specific Assignment	\$1,088,270	\$1,088,270	\$0	\$0	\$0	\$0	\$0	\$0
34	PIS - Distribution Primary Specific Assignment	\$722,512	\$722,512	\$0	\$0	\$0	\$0	\$0	\$0
35	Distribution-Contra								
36	PIS - Distribution Contra	(\$7,979)	\$0	(\$7,979)	(\$3,218)	(\$2,117)	(\$2,611)	\$0	(\$33)
37	General Plant								
38	PIS - General Plant	\$144,342,286	\$18,140,788	\$126,201,498	\$30,793,863	\$17,863,506	\$25,231,269	\$52,032,058	\$280,802
39	PIS - General Plant Contra	\$13,301	\$1,672	\$11,629	\$2,838	\$1,646	\$2,325	\$4,795	\$26
40	Intangible Plant								
41	PIS - Intangible Plant	\$42,045,238	\$5,284,202	\$36,761,036	\$8,969,896	\$5,203,433	\$7,349,577	\$15,156,336	\$81,794
42	Subtotal Plant in Service	\$3,897,722,296	\$499,807,172	\$3,397,915,124	\$691,587,150	\$403,782,986	\$624,947,974	\$1,670,682,149	\$6,914,865
43	Construction Work in Progress								
44	Steam								
45	CWIP - Steam	\$8,652,204	\$1,052,368	\$7,599,836	\$1,277,498	\$741,580	\$1,282,170	\$4,283,706	\$14,882
46	CWIP - Steam Contra	(\$33,339)	(\$5,824)	(\$27,515)	(\$4,625)	(\$2,685)	(\$4,642)	(\$15,509)	(\$54)
47	Hydro								
48	CWIP - Hydro	\$2,344,467	\$285,157	\$2,059,309	\$346,160	\$200,944	\$347,427	\$1,160,745	\$4,032
49	Wind								
50	CWIP - Wind	\$942,904	\$114,685	\$828,219	\$139,220	\$80,816	\$139,729	\$466,832	\$1,622
51	Transmission								
52	CWIP - Transmission	\$25,293,161	\$4,586,915	\$20,706,246	\$2,963,347	\$1,941,250	\$3,473,510	\$12,303,858	\$24,281



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Line No.	Rate Base	Demand							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
105	Intangible Plant								
106	AA - Intangible Plant	(\$24,617,220)	(\$3,093,866)	(\$21,523,353)	(\$5,251,817)	(\$3,046,577)	(\$4,303,130)	(\$8,873,939)	(\$47,890)
107	Subtotal Accumulated Amortization	(\$24,617,220)	(\$3,093,866)	(\$21,523,353)	(\$5,251,817)	(\$3,046,577)	(\$4,303,130)	(\$8,873,939)	(\$47,890)
108	Fuel Inventory								
109	Fuel Inventory								
110	Fuel Inventory	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
111	Subtotal Fuel Inventory	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
112	Materials and Supplies								
113	Production								
114	M&S - Production	\$22,129,549	\$2,691,617	\$19,437,932	\$3,267,428	\$1,896,724	\$3,279,378	\$10,956,340	\$38,063
115	Transmission								
116	M&S - Transmission	\$4,795,206	\$846,562	\$3,948,643	\$572,842	\$371,378	\$662,689	\$2,336,861	\$4,874
117	Distribution								
118	M&S - Distribution	\$840,484	\$60,821	\$779,663	\$355,256	\$198,004	\$216,794	\$6,773	\$2,835
119	Subtotal Materials and Supplies	\$27,765,239	\$3,599,000	\$24,166,239	\$4,195,526	\$2,466,106	\$4,158,861	\$13,299,974	\$45,772
120	Prepayments								
121	Other Prepayments								
122	Other Prepayments	\$8,560,611	\$1,097,732	\$7,462,879	\$1,518,941	\$886,833	\$1,372,580	\$3,669,338	\$15,187
123	Prepaid Pension Asset								
124	Prepaid Pension Asset	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
125	Prepaid Silver Bay Power								
126	Prepaid Silver Bay Power	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
127	OPEB								
128	OPEB	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
129	Subtotal Prepayments	\$8,560,611	\$1,097,732	\$7,462,879	\$1,518,941	\$886,833	\$1,372,580	\$3,669,338	\$15,187
130	Cash Working Capital								
131	O&M Expenses								
132	CWC - Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
133	CWC - Purchased Power	(\$719,010)	(\$87,453)	(\$631,557)	(\$106,162)	(\$61,626)	(\$106,550)	(\$355,982)	(\$1,237)
134	CWC - Payroll	\$1,776,903	\$223,327	\$1,553,577	\$378,981	\$219,849	\$310,565	\$640,726	\$3,456
135	CWC - Other O&M	\$852,122	\$119,329	\$732,793	\$149,584	\$88,985	\$136,402	\$356,437	\$1,384
136	Taxes								
137	CWC - Property Taxes	(\$39,590,289)	(\$4,703,175)	(\$34,887,114)	(\$8,198,401)	(\$4,719,490)	(\$6,813,595)	(\$15,076,704)	(\$78,924)
138	CWC - Payroll Taxes	\$184,088	\$23,137	\$160,951	\$39,263	\$22,776	\$32,175	\$66,379	\$358
139	CWC - Air Quality Emission Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
140	CWC - Minnesota Wind Production Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
141	CWC - Sales Tax Collections	(\$524,108)	(\$65,869)	(\$458,239)	(\$111,813)	(\$64,863)	(\$91,615)	(\$188,929)	(\$1,020)
142	CWC - Income Taxes	(\$732,540)	(\$95,206)	(\$637,334)	(\$123,322)	(\$72,280)	(\$114,820)	(\$325,651)	(\$1,259)
143	CWC - Income Tax Increase	(\$1,013,198)	\$0	(\$1,013,198)	(\$196,051)	(\$114,907)	(\$182,535)	(\$517,703)	(\$2,002)
144	Subtotal Cash Working Capital	(\$39,766,032)	(\$4,585,911)	(\$35,180,121)	(\$8,167,922)	(\$4,701,556)	(\$6,829,974)	(\$15,401,426)	(\$79,242)
145	Asset Retirement Obligation								
146	Asset Retirement Obligation								
147	Asset Retirement Obligation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
148	Subtotal Asset Retirement Obligation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
149	Electric Vehicle Program								
150	Electric Vehicle Program								
151	Electric Vehicle Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
152	Subtotal Electric Vehicle Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
153	Workers Compensation Deposit								
154	Workers Compensation Deposit								
155	Workers Compensation Deposit	\$49,998	\$6,284	\$43,714	\$10,666	\$6,188	\$8,740	\$18,023	\$97
156	Subtotal Workers Compensation Deposit	\$49,998	\$6,284	\$43,714	\$10,666	\$6,188	\$8,740	\$18,023	\$97



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		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
157	Unamortized WPPI Transmission Amortization								
158	Unamortized WPPI Transmission Amortization								
159	Unamortized WPPI Transmission Amortization	(\$517,730)	(\$91,402)	(\$426,328)	(\$61,849)	(\$40,097)	(\$71,549)	(\$252,307)	(\$526)
160	Subtotal Unamortized WPPI Transmission Amortization	(\$517,730)	(\$91,402)	(\$426,328)	(\$61,849)	(\$40,097)	(\$71,549)	(\$252,307)	(\$526)
161	Unamortized UMWI Transaction Cost								
162	Unamortized UMWI Transaction Cost								
163	Unamortized UMWI Transaction Cost	\$1,201,867	\$212,182	\$989,685	\$143,577	\$93,082	\$166,096	\$585,709	\$1,222
164	Subtotal Unamortized UMWI Transaction Cost	\$1,201,867	\$212,182	\$989,685	\$143,577	\$93,082	\$166,096	\$585,709	\$1,222
165	Unamortized Boswell 1 and 2								
166	Unamortized Boswell 1 and 2								
167	Unamortized Boswell 1 and 2	(\$5,565,460)	(\$676,927)	(\$4,888,533)	(\$821,740)	(\$477,016)	(\$824,746)	(\$2,755,459)	(\$9,573)
168	Subtotal Unamortized Boswell 1 and 2	(\$5,565,460)	(\$676,927)	(\$4,888,533)	(\$821,740)	(\$477,016)	(\$824,746)	(\$2,755,459)	(\$9,573)
169	Customer Advances								
170	Distribution-Primary								
171	CA - Primary Overhead Lines	(\$748,437)	\$0	(\$748,437)	(\$301,895)	(\$198,576)	(\$244,907)	\$0	(\$3,060)
172	Distribution-Secondary								
173	CA - Secondary Overhead Lines	(\$285,018)	\$0	(\$285,018)	(\$210,574)	(\$63,197)	(\$10,339)	\$0	(\$907)
174	Subtotal Customer Advances	(\$1,033,455)	\$0	(\$1,033,455)	(\$512,468)	(\$261,773)	(\$255,246)	\$0	(\$3,967)
175	Other Deferred Credits - Hibbard								
176	Other Deferred Credits - Hibbard								
177	Other Deferred Credits - Hibbard	(\$339,222)	(\$41,260)	(\$297,962)	(\$50,086)	(\$29,075)	(\$50,269)	(\$167,949)	(\$583)
178	Subtotal Other Deferred Credits - Hibbard	(\$339,222)	(\$41,260)	(\$297,962)	(\$50,086)	(\$29,075)	(\$50,269)	(\$167,949)	(\$583)
179	Wind Performance Deposit								
180	Wind Performance Deposit								
181	Wind Performance Deposit	(\$150,000)	(\$18,244)	(\$131,755)	(\$22,147)	(\$12,856)	(\$22,228)	(\$74,265)	(\$258)
182	Subtotal Wind Performance Deposit	(\$150,000)	(\$18,244)	(\$131,755)	(\$22,147)	(\$12,856)	(\$22,228)	(\$74,265)	(\$258)
183	Accumulated Deferred Income Taxes								
184	Steam								
185	ADIT-Cr - Steam	(\$212,713,902)	(\$25,872,392)	(\$186,841,511)	(\$31,407,208)	(\$18,231,709)	(\$31,522,073)	(\$105,314,653)	(\$365,868)
186	Hydro								
187	ADIT-Cr - Hydro	(\$73,146,401)	(\$8,896,797)	(\$64,249,605)	(\$10,800,066)	(\$6,269,378)	(\$10,839,565)	(\$36,214,783)	(\$125,812)
188	Wind								
189	ADIT-Cr - Wind	(\$215,307,226)	(\$26,187,818)	(\$189,119,408)	(\$31,790,112)	(\$18,453,982)	(\$31,906,378)	(\$106,598,608)	(\$370,328)
190	Transmission								
191	ADIT-Cr - Transmission	(\$144,628,031)	(\$25,533,129)	(\$119,094,902)	(\$17,277,468)	(\$11,201,119)	(\$19,987,336)	(\$70,481,983)	(\$146,996)
192	Distribution								
193	ADIT-Cr - Distribution	(\$63,985,373)	(\$4,630,221)	(\$59,355,152)	(\$27,045,365)	(\$15,073,919)	(\$16,504,382)	(\$515,660)	(\$215,826)
194	General Plant								
195	ADIT-Cr - General Plant	(\$21,338,144)	(\$2,681,756)	(\$18,656,389)	(\$4,552,262)	(\$2,640,765)	(\$3,729,943)	(\$7,691,908)	(\$41,511)
196	Steam								
197	ADIT-Dr - Steam	\$42,408,619	\$5,158,160	\$37,250,459	\$6,261,633	\$3,634,843	\$6,284,533	\$20,996,508	\$72,943
198	Hydro								
199	ADIT-Dr - Hydro	\$5,564,569	\$676,819	\$4,887,751	\$821,609	\$476,939	\$824,614	\$2,755,018	\$9,571
200	Wind								
201	ADIT-Dr - Wind	\$337,332,473	\$41,029,749	\$296,302,724	\$49,807,140	\$28,912,766	\$49,989,299	\$167,013,307	\$580,212
202	Transmission								
203	ADIT-Dr - Transmission	\$30,741,013	\$5,427,124	\$25,313,889	\$3,672,365	\$2,380,823	\$4,248,353	\$14,981,104	\$31,244
204	Distribution								
205	ADIT-Dr - Distribution	\$14,844,300	\$1,074,189	\$13,770,110	\$6,274,395	\$3,497,077	\$3,828,937	\$119,631	\$50,071
206	General Plant								
207	ADIT-Dr - General Plant	\$16,318,951	\$2,050,949	\$14,268,002	\$3,481,471	\$2,019,600	\$2,852,579	\$5,882,605	\$31,747
208	Subtotal Accumulated Deferred Income Taxes	(\$283,909,153)	(\$38,385,123)	(\$245,524,030)	(\$52,553,869)	(\$30,948,824)	(\$46,461,361)	(\$115,069,423)	(\$490,554)

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		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
209	Total	\$2,123,374,623	\$275,968,757	\$1,847,405,866	\$357,467,847	\$209,515,506	\$332,823,885	\$943,948,647	\$3,649,980





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		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
105	Intangible Plant								
106	AA - Intangible Plant	(\$8,640,815)	(\$1,223,539)	(\$7,417,275)	(\$1,019,444)	(\$677,785)	(\$1,151,389)	(\$4,557,079)	(\$11,579)
107	Subtotal Accumulated Amortization	(\$8,640,815)	(\$1,223,539)	(\$7,417,275)	(\$1,019,444)	(\$677,785)	(\$1,151,389)	(\$4,557,079)	(\$11,579)
108	Fuel Inventory								
109	Fuel Inventory								
110	Fuel Inventory	\$17,141,063	\$2,427,174	\$14,713,888	\$2,022,303	\$1,344,545	\$2,284,047	\$9,040,025	\$22,969
111	Subtotal Fuel Inventory	\$17,141,063	\$2,427,174	\$14,713,888	\$2,022,303	\$1,344,545	\$2,284,047	\$9,040,025	\$22,969
112	Materials and Supplies								
113	Production								
114	M&S - Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
115	Transmission								
116	M&S - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
117	Distribution								
118	M&S - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
119	Subtotal Materials and Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
120	Prepayments								
121	Other Prepayments								
122	Other Prepayments	\$207,711	\$29,446	\$178,264	\$24,501	\$16,290	\$27,672	\$109,523	\$278
123	Prepaid Pension Asset								
124	Prepaid Pension Asset	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
125	Prepaid Silver Bay Power								
126	Prepaid Silver Bay Power	\$18,636,449	\$2,638,921	\$15,997,528	\$2,198,728	\$1,461,843	\$2,483,307	\$9,828,677	\$24,973
127	OPEB								
128	OPEB	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
129	Subtotal Prepayments	\$18,844,160	\$2,668,368	\$16,175,792	\$2,223,229	\$1,478,133	\$2,510,979	\$9,938,200	\$25,251
130	Cash Working Capital								
131	O&M Expenses								
132	CWC - Fuel	\$2,650,223	\$375,272	\$2,274,952	\$312,673	\$207,884	\$353,142	\$1,397,701	\$3,551
133	CWC - Purchased Power	(\$2,244,384)	(\$317,805)	(\$1,926,579)	(\$264,792)	(\$176,049)	(\$299,064)	(\$1,183,666)	(\$3,007)
134	CWC - Payroll	\$504,940	\$71,499	\$433,440	\$59,573	\$39,607	\$67,283	\$266,300	\$677
135	CWC - Other O&M	\$882,598	\$113,724	\$768,875	\$126,415	\$83,770	\$133,422	\$423,764	\$1,504
136	Taxes								
137	CWC - Property Taxes	(\$1,053,684)	(\$149,202)	(\$904,482)	(\$124,314)	(\$82,651)	(\$140,403)	(\$555,702)	(\$1,412)
138	CWC - Payroll Taxes	\$64,520	\$9,136	\$55,384	\$7,612	\$5,061	\$8,597	\$34,027	\$86
139	CWC - Air Quality Emission Tax	(\$401,424)	(\$56,842)	(\$344,583)	(\$47,360)	(\$31,488)	(\$53,490)	(\$211,707)	(\$538)
140	CWC - Minnesota Wind Production Tax	(\$49,835)	(\$7,057)	(\$42,778)	(\$5,880)	(\$3,909)	(\$6,641)	(\$26,283)	(\$67)
141	CWC - Sales Tax Collections	(\$183,966)	(\$26,050)	(\$157,916)	(\$21,704)	(\$14,430)	(\$24,513)	(\$97,022)	(\$247)
142	CWC - Income Taxes	(\$27,906)	(\$3,954)	(\$23,952)	(\$3,299)	(\$2,193)	(\$3,723)	(\$14,699)	(\$37)
143	CWC - Income Tax Increase	(\$38,598)	\$0	(\$38,598)	(\$5,317)	(\$3,535)	(\$5,999)	(\$23,687)	(\$60)
144	Subtotal Cash Working Capital	\$102,484	\$8,722	\$93,762	\$33,607	\$22,067	\$28,611	\$9,027	\$450
145	Asset Retirement Obligation								
146	Asset Retirement Obligation								
147	Asset Retirement Obligation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
148	Subtotal Asset Retirement Obligation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
149	Electric Vehicle Program								
150	Electric Vehicle Program								
151	Electric Vehicle Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
152	Subtotal Electric Vehicle Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
153	Workers Compensation Deposit								
154	Workers Compensation Deposit								
155	Workers Compensation Deposit	\$17,550	\$2,485	\$15,065	\$2,070	\$1,377	\$2,338	\$9,255	\$24
156	Subtotal Workers Compensation Deposit	\$17,550	\$2,485	\$15,065	\$2,070	\$1,377	\$2,338	\$9,255	\$24

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		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
157	Unamortized WPPI Transmission Amortization								
158	Unamortized WPPI Transmission Amortization								
159	Unamortized WPPI Transmission Amortization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
160	Subtotal Unamortized WPPI Transmission Amortization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
161	Unamortized UMWI Transaction Cost								
162	Unamortized UMWI Transaction Cost								
163	Unamortized UMWI Transaction Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
164	Subtotal Unamortized UMWI Transaction Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
165	Unamortized Boswell 1 and 2								
166	Unamortized Boswell 1 and 2								
167	Unamortized Boswell 1 and 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
168	Subtotal Unamortized Boswell 1 and 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
169	Customer Advances								
170	Distribution-Primary								
171	CA - Primary Overhead Lines	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
172	Distribution-Secondary								
173	CA - Secondary Overhead Lines	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
174	Subtotal Customer Advances	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
175	Other Deferred Credits - Hibbard								
176	Other Deferred Credits - Hibbard								
177	Other Deferred Credits - Hibbard	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
178	Subtotal Other Deferred Credits - Hibbard	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
179	Wind Performance Deposit								
180	Wind Performance Deposit								
181	Wind Performance Deposit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
182	Subtotal Wind Performance Deposit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
183	Accumulated Deferred Income Taxes								
184	Steam								
185	ADIT-Cr - Steam	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
186	Hydro								
187	ADIT-Cr - Hydro	(\$11,356,172)	(\$1,608,034)	(\$9,748,138)	(\$1,339,801)	(\$890,778)	(\$1,513,210)	(\$5,989,131)	(\$15,217)
188	Wind								
189	ADIT-Cr - Wind	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
190	Transmission								
191	ADIT-Cr - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
192	Distribution								
193	ADIT-Cr - Distribution	(\$0)	\$0	(\$0)	\$0	\$0	\$0	(\$0)	\$0
194	General Plant								
195	ADIT-Cr - General Plant	(\$7,489,837)	(\$1,060,561)	(\$6,429,276)	(\$883,651)	(\$587,503)	(\$998,021)	(\$3,950,065)	(\$10,037)
196	Steam								
197	ADIT-Dr - Steam	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
198	Hydro								
199	ADIT-Dr - Hydro	\$863,914	\$122,330	\$741,584	\$101,925	\$67,765	\$115,117	\$455,620	\$1,158
200	Wind								
201	ADIT-Dr - Wind	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
202	Transmission								
203	ADIT-Dr - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204	Distribution								
205	ADIT-Dr - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
206	General Plant								
207	ADIT-Dr - General Plant	\$5,728,065	\$811,094	\$4,916,971	\$675,797	\$449,309	\$763,265	\$3,020,924	\$7,676
208	Subtotal Accumulated Deferred Income Taxes	(\$12,254,030)	(\$1,735,170)	(\$10,518,859)	(\$1,445,730)	(\$961,206)	(\$1,632,849)	(\$6,462,653)	(\$16,421)

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		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
209	Total	\$80,890,666	\$11,461,974	\$69,428,692	\$9,563,122	\$6,357,844	\$10,791,518	\$42,607,523	\$108,685

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Line No.	Operating Income	Total							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Operating Income								
2	Operating Revenue								
3	Revenue from Sales by Rate Class and Dual Fuel								
4	Sales by Rate Class	\$746,613,751	\$98,575,346	\$648,038,405	\$111,948,172	\$76,999,161	\$107,584,269	\$347,699,121	\$3,807,682
5	Dual Fuel	\$10,245,092	\$0	\$10,245,092	\$1,420,138	\$938,623	\$1,595,644	\$6,274,538	\$16,149
6	Other Revenue from Sales								
7	Intersystem Sales	\$30,286,762	\$4,245,207	\$26,041,555	\$3,637,710	\$2,391,493	\$4,068,178	\$15,902,763	\$41,410
8	LP Demand Response	(\$1,922,400)	\$0	(\$1,922,400)	(\$323,147)	(\$187,585)	(\$324,329)	(\$1,083,576)	(\$3,764)
9	Sales for Resale	\$115,185,926	\$15,460,637	\$99,725,288	\$14,852,044	\$9,344,510	\$15,984,196	\$59,374,021	\$170,517
10	Production								
11	OOR - Production	\$1,990,996	\$268,239	\$1,722,757	\$255,231	\$161,156	\$275,539	\$1,027,903	\$2,928
12	Transmission								
13	OOR - Transmission	\$37,167,109	\$6,561,609	\$30,605,500	\$4,440,035	\$2,878,510	\$5,136,428	\$18,112,751	\$37,776
14	Distribution-Primary								
15	OOR - Primary Overhead Lines	\$200,474	\$0	\$200,474	\$111,424	\$44,521	\$41,203	\$0	\$3,326
16	OOR - Primary Underground Lines	\$212,362	\$0	\$212,362	\$106,522	\$50,426	\$52,834	\$0	\$2,579
17	Distribution-Secondary								
18	OOR - Secondary Overhead Lines	\$94,297	\$0	\$94,297	\$73,056	\$17,011	\$1,764	\$0	\$2,466
19	OOR - Secondary Underground Lines	\$22,163	\$0	\$22,163	\$12,034	\$4,989	\$5,091	\$0	\$48
20	OOR - Overhead Transformer	\$92,043	\$0	\$92,043	\$66,922	\$20,406	\$3,204	\$0	\$1,512
21	OOR - Underground Transformer	\$82,944	\$0	\$82,944	\$50,444	\$18,659	\$13,199	\$0	\$643
22	OOR - Overhead Services	\$11,107	\$0	\$11,107	\$8,652	\$1,967	\$191	\$0	\$296
23	OOR - Underground Services	\$21,087	\$0	\$21,087	\$12,362	\$4,691	\$3,949	\$0	\$86
24	OOR - Leased Property	\$5,638	\$0	\$5,638	\$0	\$0	\$0	\$0	\$5,638
25	OOR - Street Lighting	\$16,713	\$0	\$16,713	\$0	\$0	\$0	\$0	\$16,713
26	Distribution-Other								
27	OOR - Meters	\$135,032	\$1,528	\$133,504	\$102,355	\$25,718	\$1,671	\$3,509	\$251
28	OOR - Distribution Production	\$2,695	\$328	\$2,367	\$398	\$231	\$399	\$1,334	\$5
29	OOR - Distribution Bulk Delivery	\$194,454	\$54,996	\$139,457	\$52,392	\$34,556	\$46,801	\$5,177	\$531
30	OOR - Distribution Substations	\$126,763	\$0	\$126,763	\$51,132	\$33,633	\$41,480	\$0	\$518
31	OOR - Distribution Bulk Delivery Specific Assignment	\$1,889	\$1,889	\$0	\$0	\$0	\$0	\$0	\$0
32	OOR - Distribution Primary Specific Assignment	\$1,254	\$1,254	\$0	\$0	\$0	\$0	\$0	\$0
33	General Plant								
34	OOR - General Plant	\$1,278,577	\$141,155	\$1,137,421	\$355,543	\$152,057	\$181,536	\$437,335	\$10,951
35	Conservation Improvement Program								
36	OOR - Conservation Improvement Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Solar Renewable Resources Rider								
38	OOR - Solar Renewable Resources Rider	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Transmission Cost Recovery Rider								
40	OOR - Transmission Cost Recovery Rider	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	Subtotal Operating Revenue	\$942,066,728	\$125,312,189	\$816,754,539	\$137,233,419	\$92,934,734	\$134,713,249	\$447,754,876	\$4,118,261
42	Operation and Maintenance Expenses								
43	Steam								
44	O&M - Steam	(\$35,127,108)	(\$4,600,354)	(\$30,526,754)	(\$4,699,430)	(\$2,891,394)	(\$4,960,219)	(\$17,921,530)	(\$54,180)
45	Hydro								
46	O&M - Hydro	(\$5,146,274)	(\$683,609)	(\$4,462,665)	(\$674,168)	(\$420,093)	(\$719,484)	(\$2,641,165)	(\$7,754)
47	Wind								
48	O&M - Wind	(\$17,535,442)	(\$2,132,836)	(\$15,402,606)	(\$2,589,108)	(\$1,502,963)	(\$2,598,577)	(\$8,681,797)	(\$30,161)
49	Transmission								
50	O&M - Transmission	(\$57,798,343)	(\$10,203,918)	(\$47,594,425)	(\$6,904,671)	(\$4,476,353)	(\$7,987,628)	(\$28,167,028)	(\$58,745)
51	Distribution								
52	O&M - Meters	(\$1,613,692)	(\$18,260)	(\$1,595,432)	(\$1,223,190)	(\$307,348)	(\$19,967)	(\$41,933)	(\$2,995)



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Line No.	Operating Income	Total							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
53	O&M - Distribution-Other	(\$26,972,581)	(\$1,457,590)	(\$25,514,992)	(\$13,543,700)	(\$5,738,086)	(\$5,215,448)	(\$162,329)	(\$855,428)
54	Other Power Supply								
55	O&M - Other Power Supply	(\$1,813,088)	(\$220,526)	(\$1,592,562)	(\$267,702)	(\$155,400)	(\$268,682)	(\$897,660)	(\$3,119)
56	Purchased Power								
57	O&M - Purchased Power	(\$332,884,166)	(\$45,523,463)	(\$287,360,702)	(\$41,670,057)	(\$26,698,616)	(\$45,563,487)	(\$172,951,786)	(\$476,757)
58	Fuel								
59	O&M - Fuel	(\$94,465,966)	(\$13,376,381)	(\$81,089,585)	(\$11,145,095)	(\$7,409,910)	(\$12,587,590)	(\$49,820,406)	(\$126,584)
60	Customer Accounting								
61	O&M - Customer Accounting	(\$5,953,962)	(\$48,943)	(\$5,905,019)	(\$4,902,373)	(\$832,780)	(\$65,044)	(\$62,434)	(\$42,388)
62	Customer Credit Cards								
63	O&M - Customer Credit Cards	(\$294,188)	\$0	(\$294,188)	(\$283,842)	(\$9,598)	(\$46)	\$0	(\$702)
64	Customer Service and Information								
65	O&M - Customer Service and Information	(\$1,531,513)	(\$15,878)	(\$1,515,635)	(\$984,788)	(\$294,097)	(\$215,230)	(\$21,108)	(\$411)
66	Conservation Improvement Program								
67	O&M - Conservation Improvement Program	(\$10,714,344)	\$0	(\$10,714,344)	(\$4,280,380)	(\$2,808,230)	(\$3,567,877)	\$0	(\$57,857)
68	Sales								
69	O&M - Sales	(\$1,856)	\$0	(\$1,856)	(\$1,856)	\$0	\$0	\$0	\$0
70	Administrative and General								
71	O&M - Property Insurance	(\$7,509,468)	(\$903,626)	(\$6,605,842)	(\$1,604,655)	(\$801,527)	(\$1,124,444)	(\$3,026,922)	(\$48,295)
72	O&M - Regulatory Expenses - MISO	(\$1,490,186)	(\$263,083)	(\$1,227,103)	(\$178,020)	(\$115,412)	(\$205,941)	(\$726,217)	(\$1,515)
73	O&M - Regulatory Expenses - MISC	(\$2,953,988)	(\$355,458)	(\$2,598,530)	(\$631,221)	(\$315,296)	(\$442,321)	(\$1,190,696)	(\$18,998)
74	O&M - Advertising	(\$5,250)	(\$580)	(\$4,671)	(\$1,460)	(\$624)	(\$745)	(\$1,796)	(\$45)
75	O&M - Franchise Requirements	(\$23,641)	\$0	(\$23,641)	(\$5,193)	(\$2,719)	(\$4,035)	(\$11,564)	(\$130)
76	O&M - Other Administrative and General	(\$55,237,061)	(\$6,098,191)	(\$49,138,870)	(\$15,360,163)	(\$6,569,166)	(\$7,842,715)	(\$18,893,739)	(\$473,087)
77	Charitable Contributions								
78	O&M - Charitable Contributions	(\$271,905)	(\$30,018)	(\$241,886)	(\$75,610)	(\$32,337)	(\$38,606)	(\$93,005)	(\$2,329)
79	Interest on Customer Deposits								
80	O&M - Interest on Customer Deposits	(\$1,248,000)	\$0	(\$1,248,000)	(\$274,113)	(\$143,538)	(\$213,008)	(\$610,484)	(\$6,857)
81	Subtotal Operation and Maintenance Expenses	(\$660,592,023)	(\$85,932,713)	(\$574,659,309)	(\$111,300,796)	(\$61,525,487)	(\$93,641,093)	(\$305,923,598)	(\$2,268,335)
82	Depreciation Expense								
83	Steam								
84	DE - Steam	(\$74,583,532)	(\$9,071,595)	(\$65,511,937)	(\$11,012,259)	(\$6,392,555)	(\$11,052,534)	(\$36,926,307)	(\$128,284)
85	DE - Steam Contra	\$1,189,506	\$186,039	\$1,003,467	\$168,678	\$97,917	\$169,295	\$565,612	\$1,965
86	Hydro								
87	DE - Hydro	(\$3,967,030)	(\$493,156)	(\$3,473,874)	(\$569,914)	(\$336,138)	(\$579,909)	(\$1,981,291)	(\$6,621)
88	DE - Hydro Contra	\$17,251	\$0	\$17,251	\$2,829	\$1,669	\$2,879	\$9,841	\$33
89	Wind								
90	DE - Wind	(\$24,238,539)	(\$2,948,133)	(\$21,290,406)	(\$3,578,820)	(\$2,077,485)	(\$3,591,909)	(\$12,000,501)	(\$41,690)
91	DE - Wind Contra	\$666,824	\$0	\$666,824	\$112,090	\$65,068	\$112,500	\$375,860	\$1,306
92	Transmission								
93	DE - Transmission	(\$18,593,988)	(\$3,291,529)	(\$15,302,458)	(\$2,219,566)	(\$1,439,165)	(\$2,568,149)	(\$9,056,704)	(\$18,875)
94	DE - Transmission Contra	\$1,048,483	\$178,669	\$869,814	\$124,482	\$81,547	\$145,913	\$516,852	\$1,020
95	Distribution								
96	DE - Distribution	(\$23,548,293)	(\$1,157,652)	(\$22,390,642)	(\$12,492,265)	(\$4,952,961)	(\$4,084,333)	(\$193,337)	(\$667,746)
97	General Plant								
98	DE - General Plant	(\$7,586,643)	(\$837,568)	(\$6,749,075)	(\$2,109,672)	(\$902,255)	(\$1,077,173)	(\$2,594,998)	(\$64,977)
99	DE - General Plant Contra	\$2,496	\$276	\$2,220	\$694	\$297	\$354	\$854	\$21
100	Subtotal Depreciation Expense	(\$149,593,465)	(\$17,434,650)	(\$132,158,815)	(\$31,573,723)	(\$15,854,061)	(\$22,523,066)	(\$61,284,118)	(\$923,847)
101	Amortization Expense								
102	Amortization Expense								
103	AE - Intangible Plant	(\$6,234,841)	(\$688,329)	(\$5,546,512)	(\$1,733,767)	(\$741,490)	(\$885,240)	(\$2,132,616)	(\$53,399)
104	AE - UMWI	(\$104,208)	(\$12,675)	(\$91,533)	(\$15,386)	(\$8,932)	(\$15,443)	(\$51,593)	(\$179)





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Line No.	Operating Income	Total							
		(1) Total Company	(2) FERC	(3) Minnesota Jurisdiction	(4) Residential	(5) General Service	(6) Large Light & Power	(7) Large Power	(8) Lighting
209	AFUDC - Distribution	\$51,795	\$0	\$51,795	\$20,893	\$13,742	\$16,948	\$0	\$212
210	General Plant								
211	AFUDC - General Plant	\$32,534	\$3,592	\$28,942	\$9,047	\$3,869	\$4,619	\$11,128	\$279
212	Intangible Plant								
213	AFUDC - Intangible Plant	\$273,500	\$30,194	\$243,305	\$76,054	\$32,526	\$38,832	\$93,550	\$2,342
214	Subtotal Allowance for Funds Used During Construction	\$2,942,167	\$453,058	\$2,489,109	\$433,995	\$255,897	\$424,290	\$1,368,985	\$5,943
215	Total	\$121,934,940	\$19,735,096	\$102,199,844	(\$742,357)	\$13,311,337	\$17,367,283	\$71,594,675	\$668,905

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Line No.	Operating Income	Customer							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	Operating Income								
2	Operating Revenue								
3	Revenue from Sales by Rate Class and Dual Fuel								
4	Sales by Rate Class	\$48,196,565	\$1,662,860	\$46,533,705	\$11,067,982	\$3,059,652	\$6,080,400	\$23,108,039	\$3,217,632
5	Dual Fuel	\$776,260	\$0	\$776,260	\$118,725	\$73,368	\$125,791	\$457,008	\$1,368
6	Other Revenue from Sales								
7	Intersystem Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	LP Demand Response	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Production								
11	OOR - Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Transmission								
13	OOR - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution-Primary								
15	OOR - Primary Overhead Lines	\$75,278	\$0	\$75,278	\$60,924	\$11,304	\$236	\$0	\$2,814
16	OOR - Primary Underground Lines	\$51,392	\$0	\$51,392	\$41,592	\$7,717	\$161	\$0	\$1,921
17	Distribution-Secondary								
18	OOR - Secondary Overhead Lines	\$46,621	\$0	\$46,621	\$37,832	\$6,440	\$35	\$0	\$2,315
19	OOR - Secondary Underground Lines	\$2,312	\$0	\$2,312	\$1,774	\$487	\$16	\$0	\$34
20	OOR - Overhead Transformer	\$24,244	\$0	\$24,244	\$19,674	\$3,349	\$18	\$0	\$1,204
21	OOR - Underground Transformer	\$40,958	\$0	\$40,958	\$31,439	\$8,626	\$289	\$0	\$604
22	OOR - Overhead Services	\$5,970	\$0	\$5,970	\$4,845	\$825	\$4	\$0	\$296
23	OOR - Underground Services	\$5,814	\$0	\$5,814	\$4,463	\$1,224	\$41	\$0	\$86
24	OOR - Leased Property	\$5,638	\$0	\$5,638	\$0	\$0	\$0	\$0	\$5,638
25	OOR - Street Lighting	\$16,713	\$0	\$16,713	\$0	\$0	\$0	\$0	\$16,713
26	Distribution-Other								
27	OOR - Meters	\$135,032	\$1,528	\$133,504	\$102,355	\$25,718	\$1,671	\$3,509	\$251
28	OOR - Distribution Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	OOR - Distribution Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	OOR - Distribution Substations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	OOR - Distribution Bulk Delivery Specific Assignment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	OOR - Distribution Primary Specific Assignment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	General Plant								
34	OOR - General Plant	\$200,436	\$1,196	\$199,240	\$152,245	\$31,323	\$4,714	\$1,935	\$9,023
35	Conservation Improvement Program								
36	OOR - Conservation Improvement Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Solar Renewable Resources Rider								
38	OOR - Solar Renewable Resources Rider	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Transmission Cost Recovery Rider								
40	OOR - Transmission Cost Recovery Rider	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	Subtotal Operating Revenue	\$49,583,231	\$1,665,584	\$47,917,647	\$11,643,848	\$3,230,033	\$6,213,377	\$23,570,491	\$3,259,898
42	Operation and Maintenance Expenses								
43	Steam								
44	O&M - Steam	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	Hydro								
46	O&M - Hydro	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	Wind								
48	O&M - Wind	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	Transmission								
50	O&M - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	Distribution								
52	O&M - Meters	(\$1,613,692)	(\$18,260)	(\$1,595,432)	(\$1,223,190)	(\$307,348)	(\$19,967)	(\$41,933)	(\$2,995)









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Line No.	Operating Income	Customer							
		(9) Total Company	(10) FERC	(11) Minnesota Jurisdiction	(12) Residential	(13) General Service	(14) Large Light & Power	(15) Large Power	(16) Lighting
209	AFUDC - Distribution	\$1	\$0	\$1	\$1	\$0	\$0	\$0	\$0
210	General Plant								
211	AFUDC - General Plant	\$5,100	\$30	\$5,070	\$3,874	\$797	\$120	\$49	\$230
212	Intangible Plant								
213	AFUDC - Intangible Plant	\$42,875	\$256	\$42,619	\$32,567	\$6,700	\$1,008	\$414	\$1,930
214	Subtotal Allowance for Funds Used During Construction	\$47,976	\$286	\$47,690	\$36,441	\$7,497	\$1,128	\$463	\$2,160
215	Total	\$9,785,078	\$1,058,044	\$8,727,034	(\$11,084,703)	(\$1,643,939)	\$3,976,511	\$16,578,154	\$901,010



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Line No.	Operating Income	Demand							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
53	O&M - Distribution-Other	(\$20,142,539)	(\$1,457,590)	(\$18,684,950)	(\$8,513,857)	(\$4,745,256)	(\$5,195,565)	(\$162,329)	(\$67,942)
54	Other Power Supply								
55	O&M - Other Power Supply	(\$1,813,088)	(\$220,526)	(\$1,592,562)	(\$267,702)	(\$155,400)	(\$268,682)	(\$897,660)	(\$3,119)
56	Purchased Power								
57	O&M - Purchased Power	(\$80,767,873)	(\$9,823,796)	(\$70,944,077)	(\$11,925,376)	(\$6,922,614)	(\$11,968,991)	(\$39,988,174)	(\$138,921)
58	Fuel								
59	O&M - Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	Customer Accounting								
61	O&M - Customer Accounting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	Customer Credit Cards								
63	O&M - Customer Credit Cards	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	Customer Service and Information								
65	O&M - Customer Service and Information	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	Conservation Improvement Program								
67	O&M - Conservation Improvement Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	Sales								
69	O&M - Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	Administrative and General								
71	O&M - Property Insurance	(\$6,847,338)	(\$878,038)	(\$5,969,300)	(\$1,214,948)	(\$709,347)	(\$1,097,880)	(\$2,934,977)	(\$12,148)
72	O&M - Regulatory Expenses - MISO	(\$1,490,186)	(\$263,083)	(\$1,227,103)	(\$178,020)	(\$115,412)	(\$205,941)	(\$726,217)	(\$1,515)
73	O&M - Regulatory Expenses - MISC	(\$2,693,527)	(\$345,393)	(\$2,348,134)	(\$477,922)	(\$279,035)	(\$431,871)	(\$1,154,527)	(\$4,779)
74	O&M - Advertising	(\$3,277)	(\$412)	(\$2,865)	(\$699)	(\$406)	(\$573)	(\$1,181)	(\$6)
75	O&M - Franchise Requirements	(\$21,623)	\$0	(\$21,623)	(\$4,184)	(\$2,452)	(\$3,896)	(\$11,048)	(\$43)
76	O&M - Other Administrative and General	(\$34,476,387)	(\$4,332,956)	(\$30,143,430)	(\$7,355,164)	(\$4,266,727)	(\$6,026,529)	(\$12,427,940)	(\$67,070)
77	Charitable Contributions								
78	O&M - Charitable Contributions	(\$169,710)	(\$21,329)	(\$148,381)	(\$36,206)	(\$21,003)	(\$29,666)	(\$61,177)	(\$330)
79	Interest on Customer Deposits								
80	O&M - Interest on Customer Deposits	(\$1,141,458)	\$0	(\$1,141,458)	(\$220,869)	(\$129,454)	(\$205,642)	(\$583,238)	(\$2,255)
81	Subtotal Operation and Maintenance Expenses	(\$245,869,616)	(\$32,230,314)	(\$213,639,302)	(\$42,784,774)	(\$25,123,659)	(\$39,128,810)	(\$106,178,960)	(\$423,098)
82	Depreciation Expense								
83	Steam								
84	DE - Steam	(\$74,583,532)	(\$9,071,595)	(\$65,511,937)	(\$11,012,259)	(\$6,392,555)	(\$11,052,534)	(\$36,926,307)	(\$128,284)
85	DE - Steam Contra	\$1,189,506	\$186,039	\$1,003,467	\$168,678	\$97,917	\$169,295	\$565,612	\$1,965
86	Hydro								
87	DE - Hydro	(\$3,433,907)	(\$417,666)	(\$3,016,241)	(\$507,016)	(\$294,320)	(\$508,871)	(\$1,700,127)	(\$5,906)
88	DE - Hydro Contra	\$14,932	\$0	\$14,932	\$2,510	\$1,457	\$2,519	\$8,417	\$29
89	Wind								
90	DE - Wind	(\$24,238,539)	(\$2,948,133)	(\$21,290,406)	(\$3,578,820)	(\$2,077,485)	(\$3,591,909)	(\$12,000,501)	(\$41,690)
91	DE - Wind Contra	\$666,824	\$0	\$666,824	\$112,090	\$65,068	\$112,500	\$375,860	\$1,306
92	Transmission								
93	DE - Transmission	(\$18,593,988)	(\$3,291,529)	(\$15,302,458)	(\$2,219,566)	(\$1,439,165)	(\$2,568,149)	(\$9,056,704)	(\$18,875)
94	DE - Transmission Contra	\$1,048,483	\$178,669	\$869,814	\$124,482	\$81,547	\$145,913	\$516,852	\$1,020
95	Distribution								
96	DE - Distribution	(\$15,640,448)	(\$1,128,174)	(\$14,512,274)	(\$6,611,325)	(\$3,685,869)	(\$4,036,660)	(\$125,643)	(\$52,777)
97	General Plant								
98	DE - General Plant	(\$4,735,227)	(\$595,118)	(\$4,140,109)	(\$1,010,209)	(\$586,022)	(\$827,725)	(\$1,706,940)	(\$9,212)
99	DE - General Plant Contra	\$1,558	\$196	\$1,362	\$332	\$193	\$272	\$562	\$3
100	Subtotal Depreciation Expense	(\$138,304,338)	(\$17,087,312)	(\$121,217,026)	(\$24,531,104)	(\$14,229,234)	(\$22,155,349)	(\$60,048,919)	(\$252,420)
101	Amortization Expense								
102	Amortization Expense								
103	AE - Intangible Plant	(\$3,891,496)	(\$489,079)	(\$3,402,417)	(\$830,208)	(\$481,604)	(\$680,240)	(\$1,402,794)	(\$7,570)
104	AE - UMWI	(\$104,208)	(\$12,675)	(\$91,533)	(\$15,386)	(\$8,932)	(\$15,443)	(\$51,593)	(\$179)





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Line No.	Operating Income	Demand							
		(17) Total Company	(18) FERC	(19) Minnesota Jurisdiction	(20) Residential	(21) General Service	(22) Large Light & Power	(23) Large Power	(24) Lighting
209	AFUDC - Distribution	\$51,794	\$0	\$51,794	\$20,892	\$13,742	\$16,948	\$0	\$212
210	General Plant								
211	AFUDC - General Plant	\$20,306	\$2,552	\$17,754	\$4,332	\$2,513	\$3,550	\$7,320	\$40
212	Intangible Plant								
213	AFUDC - Intangible Plant	\$170,706	\$21,454	\$149,252	\$36,418	\$21,126	\$29,840	\$61,535	\$332
214	Subtotal Allowance for Funds Used During Construction	<u>\$2,827,144</u>	<u>\$443,278</u>	<u>\$2,383,866</u>	<u>\$389,644</u>	<u>\$243,140</u>	<u>\$414,227</u>	<u>\$1,333,162</u>	<u>\$3,693</u>
215	Total	<u>(\$9,770,780)</u>	<u>\$18,650,403</u>	<u>(\$28,421,183)</u>	<u>(\$36,049,444)</u>	<u>(\$10,209,273)</u>	<u>(\$16,150,780)</u>	<u>\$34,345,141</u>	<u>(\$356,827)</u>











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Line No.	Operating Income	Energy							
		(25) Total Company	(26) FERC	(27) Minnesota Jurisdiction	(28) Residential	(29) General Service	(30) Large Light & Power	(31) Large Power	(32) Lighting
209	AFUDC - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210	General Plant								
211	AFUDC - General Plant	\$7,128	\$1,009	\$6,118	\$841	\$559	\$950	\$3,759	\$10
212	Intangible Plant								
213	AFUDC - Intangible Plant	\$59,919	\$8,485	\$51,434	\$7,069	\$4,700	\$7,984	\$31,601	\$80
214	Subtotal Allowance for Funds Used During Construction	\$67,046	\$9,494	\$57,553	\$7,910	\$5,259	\$8,934	\$35,360	\$90
215	Total	\$121,920,642	\$26,649	\$121,893,994	\$46,391,790	\$25,164,549	\$29,541,552	\$20,671,381	\$124,721

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Line No.	Operating Income Support	Total							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Additions and Deductions to Income								
2	Additions and Deductions to Income								
3	A&D - Asset Retirement Obligation Accretion	\$1,193,525	\$143,619	\$1,049,906	\$255,037	\$127,392	\$178,715	\$481,087	\$7,676
4	A&D - Bond Issue Costs (NCL)	\$332,267	\$0	\$332,267	\$72,980	\$38,215	\$56,711	\$162,535	\$1,826
5	A&D - Boswell Transmission Agreement	(\$416,538)	(\$75,539)	(\$340,999)	(\$48,802)	(\$31,969)	(\$57,203)	(\$202,625)	(\$400)
6	A&D - Capitalized Overheads	\$600,000	\$66,240	\$533,760	\$166,846	\$71,356	\$85,190	\$205,229	\$5,139
7	A&D - Conservation Improvement Project	(\$1,609,667)	\$0	(\$1,609,667)	(\$643,062)	(\$421,894)	(\$536,019)	\$0	(\$8,692)
8	A&D - Contribution in Aid of Construction	\$60,000	\$0	\$60,000	\$46,484	\$10,824	\$1,122	\$0	\$1,569
9	A&D - Cost to Retire	(\$5,651,784)	(\$680,088)	(\$4,971,696)	(\$1,207,697)	(\$603,246)	(\$846,280)	(\$2,278,125)	(\$36,348)
10	A&D - Dues	\$182,000	\$20,093	\$161,907	\$50,610	\$21,645	\$25,841	\$62,253	\$1,559
11	A&D - FAS 158 - Monthly	\$4,500,000	\$496,802	\$4,003,199	\$1,251,347	\$535,170	\$638,923	\$1,539,217	\$38,541
12	A&D - FAS 158 - OCI Adjustment	\$800,000	\$88,320	\$711,680	\$222,462	\$95,141	\$113,586	\$273,639	\$6,852
13	A&D - Interest on Long Term Debt (Interest Synchronization)	(\$47,694,275)	(\$5,915,126)	(\$41,779,149)	(\$9,338,604)	(\$4,819,344)	(\$7,082,323)	(\$20,289,140)	(\$249,739)
14	A&D - Meals and Entertainment	\$45,500	\$5,023	\$40,477	\$12,653	\$5,411	\$6,460	\$15,563	\$390
15	A&D - Medicare Subsidy	\$207,983	\$22,961	\$185,022	\$57,835	\$24,735	\$29,530	\$71,140	\$1,781
16	A&D - ND ITC Regulatory Liability	(\$127,153)	(\$15,466)	(\$111,687)	(\$18,774)	(\$10,898)	(\$18,843)	(\$62,953)	(\$219)
17	A&D - Nondeductible Parking	\$36,400	\$4,514	\$31,886	\$7,127	\$3,678	\$5,405	\$15,485	\$191
18	A&D - OPEB - FAS 106 Operating	(\$7,028,512)	(\$775,950)	(\$6,252,562)	(\$1,954,468)	(\$835,878)	(\$997,928)	(\$2,404,090)	(\$60,197)
19	A&D - Pension Expense - Operating (NCA)	\$4,085,693	\$451,062	\$3,634,631	\$1,136,138	\$485,898	\$580,098	\$1,397,504	\$34,993
20	A&D - Performance Shares - FAW 123R	\$1,469,463	\$162,229	\$1,307,234	\$408,624	\$174,758	\$208,639	\$502,627	\$12,585
21	A&D - Political Activities	\$427,700	\$47,218	\$380,482	\$118,934	\$50,865	\$60,726	\$146,294	\$3,663
22	A&D - Property Taxes	\$1,000,000	\$107,430	\$892,570	\$260,526	\$122,497	\$154,056	\$345,726	\$9,766
23	A&D - Restricted Stock	\$52,886	\$5,839	\$47,047	\$14,706	\$6,290	\$7,509	\$18,090	\$453
24	A&D - Retirements	(\$1,000,000)	(\$110,400)	(\$889,600)	(\$278,077)	(\$118,927)	(\$141,983)	(\$342,048)	(\$8,565)
25	A&D - RSOP	(\$3,436,499)	(\$379,391)	(\$3,057,108)	(\$955,612)	(\$408,692)	(\$487,924)	(\$1,175,448)	(\$29,432)
26	A&D - Section 162(m) Limitation	\$1,291,044	\$142,532	\$1,148,512	\$359,010	\$153,540	\$183,306	\$441,599	\$11,057
27	A&D - Tax/Book Depreciation Difference	\$47,363,677	\$5,699,347	\$41,664,330	\$10,120,869	\$5,055,388	\$7,092,087	\$19,091,383	\$304,603
28	A&D - Tax Capitalized Interest	\$1,515,598	\$182,374	\$1,333,224	\$323,859	\$161,768	\$226,941	\$610,908	\$9,747
29	Subtotal Additions and Deductions to Income	(\$1,800,692)	(\$306,357)	(\$1,494,335)	\$440,951	(\$106,276)	(\$513,658)	(\$1,374,151)	\$58,799
30									
31	State Taxes								
32	State Taxable Income								
33	State Adjusted Net Income Before Taxes	\$80,670,011	\$16,258,426	\$64,411,585	(\$18,034,727)	\$9,512,651	\$10,579,416	\$61,822,315	\$531,931
34	State Depreciation Modification	(\$9,251,025)	(\$1,113,191)	(\$8,137,834)	(\$1,976,798)	(\$987,413)	(\$1,385,219)	(\$3,728,909)	(\$59,495)
35	Subtotal State Taxes	\$71,418,986	\$15,145,236	\$56,273,751	(\$20,011,525)	\$8,525,238	\$9,194,196	\$58,093,405	\$472,436
36									
37	Federal Taxes								
38	Federal Taxable Income								
39	Federal Adjusted Net Income Before Taxes	\$80,670,011	\$16,258,426	\$64,411,585	(\$18,034,727)	\$9,512,651	\$10,579,416	\$61,822,315	\$531,931
40	State Tax Deduction	(\$6,984,539)	(\$1,482,486)	(\$5,502,053)	\$1,964,233	(\$833,923)	(\$898,857)	(\$5,687,301)	(\$46,205)
41	Subtotal Federal Taxes	\$73,685,473	\$14,775,940	\$58,909,532	(\$16,070,494)	\$8,678,728	\$9,680,559	\$56,135,014	\$485,726
42									
43	Operation and Maintenance Expense - Labor Only								
44	Production								
45	L - Steam	(\$15,892,822)	(\$2,051,202)	(\$13,841,620)	(\$2,171,024)	(\$1,319,159)	(\$2,266,761)	(\$8,059,589)	(\$25,087)
46	L - Hydro	(\$3,025,674)	(\$400,985)	(\$2,624,689)	(\$397,753)	(\$247,327)	(\$423,707)	(\$1,551,325)	(\$4,577)
47	L - Wind	(\$446,074)	(\$54,256)	(\$391,818)	(\$65,863)	(\$38,233)	(\$66,104)	(\$220,851)	(\$767)
48	Transmission								
49	L - Transmission	(\$9,819,035)	(\$1,733,486)	(\$8,085,549)	(\$1,172,996)	(\$760,462)	(\$1,356,973)	(\$4,785,138)	(\$9,980)
50	Distribution								
51	L - Meters	(\$1,331,852)	(\$15,071)	(\$1,316,781)	(\$1,009,553)	(\$253,668)	(\$16,480)	(\$34,609)	(\$2,472)
52	L - Distribution-Other	(\$11,248,745)	(\$607,879)	(\$10,640,866)	(\$5,648,315)	(\$2,393,033)	(\$2,175,070)	(\$67,698)	(\$356,751)



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Line No.	Operating Income Support	Customer							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	Additions and Deductions to Income								
2	Additions and Deductions to Income								
3	A&D - Asset Retirement Obligation Accretion	\$78,831	\$323	\$78,507	\$58,824	\$12,580	\$704	\$690	\$5,710
4	A&D - Bond Issue Costs (NCL)	\$16,788	\$0	\$16,788	\$12,581	\$2,690	\$162	\$149	\$1,207
5	A&D - Boswell Transmission Agreement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	A&D - Capitalized Overheads	\$94,059	\$561	\$93,498	\$71,444	\$14,699	\$2,212	\$908	\$4,234
7	A&D - Conservation Improvement Project	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	A&D - Contribution in Aid of Construction	\$29,664	\$0	\$29,664	\$24,072	\$4,098	\$22	\$0	\$1,473
9	A&D - Cost to Retire	(\$373,292)	(\$1,532)	(\$371,760)	(\$278,552)	(\$59,570)	(\$3,334)	(\$3,267)	(\$27,037)
10	A&D - Dues	\$28,531	\$170	\$28,361	\$21,671	\$4,459	\$671	\$276	\$1,284
11	A&D - FAS 158 - Monthly	\$705,441	\$4,209	\$701,232	\$535,831	\$110,241	\$16,592	\$6,812	\$31,756
12	A&D - FAS 158 - OCI Adjustment	\$125,412	\$748	\$124,663	\$95,259	\$19,598	\$2,950	\$1,211	\$5,646
13	A&D - Interest on Long Term Debt (Interest Synchronization)	(\$2,409,849)	(\$10,149)	(\$2,399,700)	(\$1,798,320)	(\$384,441)	(\$23,088)	(\$21,330)	(\$172,521)
14	A&D - Meals and Entertainment	\$7,133	\$43	\$7,090	\$5,418	\$1,115	\$168	\$69	\$321
15	A&D - Medicare Subsidy	\$32,604	\$195	\$32,410	\$24,765	\$5,095	\$767	\$315	\$1,468
16	A&D - ND ITC Regulatory Liability	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	A&D - Nondeductible Parking	\$1,839	\$8	\$1,831	\$1,372	\$293	\$18	\$16	\$132
18	A&D - OPEB - FAS 106 Operating	(\$1,101,823)	(\$6,575)	(\$1,095,248)	(\$836,909)	(\$172,185)	(\$25,915)	(\$10,639)	(\$49,599)
19	A&D - Pension Expense - Operating (NCA)	\$640,493	\$3,822	\$636,671	\$486,498	\$100,092	\$15,065	\$6,185	\$28,832
20	A&D - Performance Shares - FAW 123R	\$230,360	\$1,375	\$228,985	\$174,974	\$35,999	\$5,418	\$2,224	\$10,370
21	A&D - Political Activities	\$67,048	\$400	\$66,648	\$50,928	\$10,478	\$1,577	\$647	\$3,018
22	A&D - Property Taxes	\$103,428	\$390	\$103,038	\$76,934	\$16,566	\$657	\$889	\$7,994
23	A&D - Restricted Stock	\$8,291	\$49	\$8,241	\$6,297	\$1,296	\$195	\$80	\$373
24	A&D - Retirements	(\$156,765)	(\$935)	(\$155,829)	(\$119,073)	(\$24,498)	(\$3,687)	(\$1,514)	(\$7,057)
25	A&D - RSOP	(\$538,722)	(\$3,215)	(\$535,507)	(\$409,196)	(\$84,188)	(\$12,671)	(\$5,202)	(\$24,251)
26	A&D - Section 162(m) Limitation	\$202,390	\$1,208	\$201,183	\$153,729	\$31,628	\$4,760	\$1,954	\$9,111
27	A&D - Tax/Book Depreciation Difference	\$3,128,300	\$12,835	\$3,115,465	\$2,334,348	\$499,217	\$27,943	\$27,376	\$226,581
28	A&D - Tax Capitalized Interest	\$100,103	\$411	\$99,692	\$74,697	\$15,975	\$894	\$876	\$7,250
29	Subtotal Additions and Deductions to Income	\$1,020,265	\$4,342	\$1,015,923	\$767,592	\$161,234	\$12,078	\$8,725	\$66,294
30									
31	State Taxes								
32	State Taxable Income								
33	State Adjusted Net Income Before Taxes	\$10,311,997	\$1,470,821	\$8,841,176	(\$18,100,123)	(\$2,854,685)	\$5,552,698	\$23,234,675	\$1,008,611
34	State Depreciation Modification	(\$611,016)	(\$2,507)	(\$608,509)	(\$455,942)	(\$97,506)	(\$5,458)	(\$5,347)	(\$44,256)
35	Subtotal State Taxes	\$9,700,980	\$1,468,314	\$8,232,666	(\$18,556,065)	(\$2,952,191)	\$5,547,240	\$23,229,327	\$964,355
36									
37	Federal Taxes								
38	Federal Taxable Income								
39	Federal Adjusted Net Income Before Taxes	\$10,311,997	\$1,470,821	\$8,841,176	(\$18,100,123)	(\$2,854,685)	\$5,552,698	\$23,234,675	\$1,008,611
40	State Tax Deduction	(\$949,737)	(\$143,891)	(\$805,846)	\$1,819,210	\$289,468	(\$543,621)	(\$2,276,466)	(\$94,437)
41	Subtotal Federal Taxes	\$9,362,260	\$1,326,930	\$8,035,330	(\$16,280,913)	(\$2,565,217)	\$5,009,077	\$20,958,209	\$914,174
42									
43	Operation and Maintenance Expense - Labor Only								
44	Production								
45	L - Steam	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	L - Hydro	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	L - Wind	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	Transmission								
49	L - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	Distribution								
51	L - Meters	(\$1,331,852)	(\$15,071)	(\$1,316,781)	(\$1,009,553)	(\$253,668)	(\$16,480)	(\$34,609)	(\$2,472)
52	L - Distribution-Other	(\$2,848,426)	\$0	(\$2,848,426)	(\$2,097,664)	(\$414,053)	(\$8,292)	\$0	(\$328,416)



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Line No.	Operating Income Support	Demand							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1	Additions and Deductions to Income								
2	Additions and Deductions to Income								
3	A&D - Asset Retirement Obligation Accretion	\$1,088,289	\$139,552	\$948,737	\$193,099	\$112,741	\$174,493	\$466,474	\$1,931
4	A&D - Bond Issue Costs (NCL)	\$303,901	\$0	\$303,901	\$58,804	\$34,466	\$54,750	\$155,281	\$600
5	A&D - Boswell Transmission Agreement	(\$416,538)	(\$75,539)	(\$340,999)	(\$48,802)	(\$31,969)	(\$57,203)	(\$202,625)	(\$400)
6	A&D - Capitalized Overheads	\$374,492	\$47,066	\$327,426	\$79,894	\$46,346	\$65,462	\$134,996	\$729
7	A&D - Conservation Improvement Project	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	A&D - Contribution in Aid of Construction	\$30,336	\$0	\$30,336	\$22,413	\$6,726	\$1,100	\$0	\$97
9	A&D - Cost to Retire	(\$5,153,451)	(\$660,830)	(\$4,492,621)	(\$914,396)	(\$533,870)	(\$826,287)	(\$2,208,926)	(\$9,143)
10	A&D - Dues	\$113,596	\$14,277	\$99,319	\$24,234	\$14,058	\$19,857	\$40,949	\$221
11	A&D - FAS 158 - Monthly	\$2,808,689	\$352,993	\$2,455,696	\$599,203	\$347,598	\$490,964	\$1,012,468	\$5,464
12	A&D - FAS 158 - OCI Adjustment	\$499,323	\$62,754	\$436,568	\$106,525	\$61,795	\$87,282	\$179,994	\$971
13	A&D - Interest on Long Term Debt (Interest Synchronization)	(\$43,622,608)	(\$5,669,502)	(\$37,953,106)	(\$7,343,819)	(\$4,304,287)	(\$6,837,534)	(\$19,392,481)	(\$74,985)
14	A&D - Meals and Entertainment	\$28,399	\$3,569	\$24,830	\$6,059	\$3,515	\$4,964	\$10,237	\$55
15	A&D - Medicare Subsidy	\$129,813	\$16,315	\$113,498	\$27,694	\$16,065	\$22,692	\$46,795	\$253
16	A&D - ND ITC Regulatory Liability	(\$127,153)	(\$15,466)	(\$111,687)	(\$18,774)	(\$10,898)	(\$18,843)	(\$62,953)	(\$219)
17	A&D - Nondeductible Parking	\$33,293	\$4,327	\$28,966	\$5,605	\$3,285	\$5,218	\$14,800	\$57
18	A&D - OPEB - FAS 106 Operating	(\$4,386,868)	(\$551,337)	(\$3,835,531)	(\$935,891)	(\$542,910)	(\$766,832)	(\$1,581,365)	(\$8,534)
19	A&D - Pension Expense - Operating (NCA)	\$2,550,098	\$320,494	\$2,229,605	\$544,036	\$315,595	\$445,761	\$919,251	\$4,961
20	A&D - Performance Shares - FAW 123R	\$917,170	\$115,269	\$801,901	\$195,668	\$113,507	\$160,323	\$330,619	\$1,784
21	A&D - Political Activities	\$266,950	\$33,550	\$233,400	\$56,951	\$33,037	\$46,663	\$96,229	\$519
22	A&D - Property Taxes	\$873,328	\$103,748	\$769,580	\$180,850	\$104,108	\$150,302	\$332,579	\$1,741
23	A&D - Restricted Stock	\$33,009	\$4,149	\$28,860	\$7,042	\$4,085	\$5,770	\$11,899	\$64
24	A&D - Retirements	(\$624,153)	(\$78,443)	(\$545,710)	(\$133,156)	(\$77,244)	(\$109,103)	(\$224,993)	(\$1,214)
25	A&D - RSOP	(\$2,144,902)	(\$269,569)	(\$1,875,333)	(\$457,592)	(\$265,449)	(\$374,932)	(\$773,188)	(\$4,173)
26	A&D - Section 162(m) Limitation	\$805,809	\$101,273	\$704,536	\$171,911	\$99,725	\$140,857	\$290,476	\$1,568
27	A&D - Tax/Book Depreciation Difference	\$43,187,495	\$5,537,957	\$37,649,538	\$7,662,916	\$4,473,991	\$6,924,541	\$18,511,472	\$76,618
28	A&D - Tax Capitalized Interest	\$1,381,964	\$177,210	\$1,204,754	\$245,207	\$143,164	\$221,580	\$592,352	\$2,452
29	Subtotal Additions and Deductions to Income	(\$1,049,719)	(\$286,183)	(\$763,536)	\$335,681	\$167,182	\$31,844	(\$1,299,660)	\$1,417
30									
31	State Taxes								
32	State Taxable Income								
33	State Adjusted Net Income Before Taxes	(\$96,482,240)	\$15,035,502	(\$111,517,743)	(\$63,900,106)	(\$22,198,380)	(\$35,411,919)	\$10,629,490	(\$636,827)
34	State Depreciation Modification	(\$8,435,337)	(\$1,081,668)	(\$7,353,669)	(\$1,496,713)	(\$873,855)	(\$1,352,494)	(\$3,615,642)	(\$14,965)
35	Subtotal State Taxes	(\$104,917,578)	\$13,953,834	(\$118,871,412)	(\$65,396,819)	(\$23,072,236)	(\$36,764,413)	\$7,013,848	(\$651,792)
36									
37	Federal Taxes								
38	Federal Taxable Income								
39	Federal Adjusted Net Income Before Taxes	(\$96,482,240)	\$15,035,502	(\$111,517,743)	(\$63,900,106)	(\$22,198,380)	(\$35,411,919)	\$10,629,490	(\$636,827)
40	State Tax Deduction	\$10,295,163	\$1,365,778)	\$11,660,941	\$6,411,238	\$2,262,451	\$3,605,035	(\$681,682)	\$63,899
41	Subtotal Federal Taxes	(\$86,187,077)	\$13,669,724	(\$99,856,802)	(\$57,488,869)	(\$19,935,929)	(\$31,806,884)	\$9,947,808	(\$572,928)
42									
43	Operation and Maintenance Expense - Labor Only								
44	Production								
45	L - Steam	(\$9,976,042)	(\$1,213,386)	(\$8,762,656)	(\$1,472,963)	(\$855,047)	(\$1,478,350)	(\$4,939,138)	(\$17,159)
46	L - Hydro	(\$1,374,587)	(\$167,191)	(\$1,207,396)	(\$202,958)	(\$117,816)	(\$203,700)	(\$680,558)	(\$2,364)
47	L - Wind	(\$446,074)	(\$54,256)	(\$391,818)	(\$65,863)	(\$38,233)	(\$66,104)	(\$220,851)	(\$767)
48	Transmission								
49	L - Transmission	(\$9,819,035)	(\$1,733,486)	(\$8,085,549)	(\$1,172,996)	(\$760,462)	(\$1,356,973)	(\$4,785,138)	(\$9,980)
50	Distribution								
51	L - Meters	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)
52	L - Distribution-Other	(\$8,400,319)	(\$607,879)	(\$7,792,441)	(\$3,550,651)	(\$1,978,979)	(\$2,166,778)	(\$67,698)	(\$28,335)









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Line No.	Income Tax Calculation	Total							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Operating Revenues	\$942,066,728	\$125,312,189	\$816,754,539	\$137,233,419	\$92,934,734	\$134,713,249	\$447,754,876	\$4,118,261
2	Operating Expenses Before Income Taxes	(\$859,596,025)	(\$108,747,406)	(\$750,848,619)	(\$155,709,099)	(\$83,315,807)	(\$123,620,176)	(\$384,558,409)	(\$3,645,128)
3	Additions and Deductions to Income	(\$1,800,692)	(\$306,357)	(\$1,494,335)	\$440,951	(\$106,276)	(\$513,658)	(\$1,374,151)	\$58,799
4	Adjusted Net Income Before Taxes	\$80,670,011	\$16,258,427	\$64,411,585	(\$18,034,730)	\$9,512,651	\$10,579,415	\$61,822,317	\$531,931
5									
6	State Income Taxes								
7	Adjusted Net Income Before Taxes	\$80,670,011	\$16,258,427	\$64,411,585	(\$18,034,730)	\$9,512,651	\$10,579,415	\$61,822,317	\$531,931
8	State Depreciation Modification	(\$9,251,025)	(\$1,113,191)	(\$8,137,834)	(\$1,976,798)	(\$987,413)	(\$1,385,219)	(\$3,728,909)	(\$59,495)
9	State Taxable Income	\$71,418,986	\$15,145,236	\$56,273,750	(\$20,011,528)	\$8,525,238	\$9,194,196	\$58,093,407	\$472,437
10	Minnesota State Income Tax Rate	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%
11	State Taxes	(\$6,999,061)	(\$1,484,233)	(\$5,514,828)	\$1,961,130	(\$835,473)	(\$901,031)	(\$5,693,154)	(\$46,299)
12	State Tax Credits	\$25,000	\$3,008	\$21,992	\$5,342	\$2,668	\$3,743	\$10,077	\$161
13	State Minimum Tax	(\$10,480)	(\$1,261)	(\$9,219)	(\$2,239)	(\$1,119)	(\$1,569)	(\$4,224)	(\$67)
14	<b>Total State Income Taxes</b>	<b>(\$6,984,541)</b>	<b>(\$1,482,486)</b>	<b>(\$5,502,055)</b>	<b>\$1,964,232</b>	<b>(\$833,924)</b>	<b>(\$898,857)</b>	<b>(\$5,687,301)</b>	<b>(\$46,205)</b>
15									
16	Federal Income Taxes								
17	Adjusted Net Income Before Taxes	\$80,670,011	\$16,258,427	\$64,411,585	(\$18,034,730)	\$9,512,651	\$10,579,415	\$61,822,317	\$531,931
18	State Tax Deduction	(\$6,984,539)	(\$1,482,486)	(\$5,502,053)	\$1,964,233	(\$833,923)	(\$898,857)	(\$5,687,301)	(\$46,205)
19	Federal Taxable Income	\$73,685,472	\$14,775,941	\$58,909,532	(\$16,070,497)	\$8,678,728	\$9,680,558	\$56,135,016	\$485,726
20	Federal Income Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
21	Federal Taxes	(\$15,473,949)	(\$3,102,948)	(\$12,371,002)	\$3,374,804	(\$1,822,533)	(\$2,032,917)	(\$11,788,353)	(\$102,003)
22	Federal Tax Credits	\$6,843,111	\$823,442	\$6,019,669	\$1,462,265	\$730,403	\$1,024,666	\$2,758,326	\$44,009
23	<b>Total Federal Income Taxes</b>	<b>(\$8,630,838)</b>	<b>(\$2,279,505)</b>	<b>(\$6,351,333)</b>	<b>\$4,837,069</b>	<b>(\$1,092,130)</b>	<b>(\$1,008,252)</b>	<b>(\$9,030,027)</b>	<b>(\$57,993)</b>
24									
25	<b>Total Income Taxes</b>	<b>(\$15,615,379)</b>	<b>(\$3,761,991)</b>	<b>(\$11,853,388)</b>	<b>\$6,801,301</b>	<b>(\$1,926,053)</b>	<b>(\$1,907,109)</b>	<b>(\$14,717,329)</b>	<b>(\$104,199)</b>

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Line No.	Income Tax Calculation	Customer							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	Operating Revenues	\$49,583,231	\$1,665,584	\$47,917,647	\$11,643,848	\$3,230,033	\$6,213,377	\$23,570,491	\$3,259,898
2	Operating Expenses Before Income Taxes	(\$40,291,498)	(\$199,104)	(\$40,092,394)	(\$30,511,563)	(\$6,245,952)	(\$672,757)	(\$344,541)	(\$2,317,580)
3	Additions and Deductions to Income	\$1,020,265	\$4,342	\$1,015,923	\$767,592	\$161,234	\$12,078	\$8,725	\$66,294
4	Adjusted Net Income Before Taxes	\$10,311,998	\$1,470,821	\$8,841,177	(\$18,100,123)	(\$2,854,685)	\$5,552,698	\$23,234,675	\$1,008,611
5									
6	State Income Taxes								
7	Adjusted Net Income Before Taxes	\$10,311,998	\$1,470,821	\$8,841,177	(\$18,100,123)	(\$2,854,685)	\$5,552,698	\$23,234,675	\$1,008,611
8	State Depreciation Modification	(\$611,016)	(\$2,507)	(\$608,509)	(\$455,942)	(\$97,506)	(\$5,458)	(\$5,347)	(\$44,256)
9	State Taxable Income	\$9,700,982	\$1,468,314	\$8,232,667	(\$18,556,066)	(\$2,952,191)	\$5,547,240	\$23,229,328	\$964,356
10	Minnesota State Income Tax Rate	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%
11	State Taxes	(\$950,696)	(\$143,895)	(\$806,801)	\$1,818,494	\$289,315	(\$543,630)	(\$2,276,474)	(\$94,507)
12	State Tax Credits	\$1,651	\$7	\$1,644	\$1,232	\$264	\$15	\$14	\$120
13	State Minimum Tax	(\$692)	(\$3)	(\$689)	(\$517)	(\$110)	(\$6)	(\$6)	(\$50)
14	<b>Total State Income Taxes</b>	<b>(\$949,737)</b>	<b>(\$143,891)</b>	<b>(\$805,846)</b>	<b>\$1,819,210</b>	<b>\$289,468</b>	<b>(\$543,621)</b>	<b>(\$2,276,466)</b>	<b>(\$94,437)</b>
15									
16	Federal Income Taxes								
17	Adjusted Net Income Before Taxes	\$10,311,998	\$1,470,821	\$8,841,177	(\$18,100,123)	(\$2,854,685)	\$5,552,698	\$23,234,675	\$1,008,611
18	State Tax Deduction	(\$949,737)	(\$143,891)	(\$805,846)	\$1,819,210	\$289,468	(\$543,621)	(\$2,276,466)	(\$94,437)
19	Federal Taxable Income	\$9,362,261	\$1,326,930	\$8,035,331	(\$16,280,914)	(\$2,565,217)	\$5,009,077	\$20,958,209	\$914,174
20	Federal Income Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
21	Federal Taxes	(\$1,966,075)	(\$278,655)	(\$1,687,419)	\$3,418,992	\$538,696	(\$1,051,906)	(\$4,401,224)	(\$191,977)
22	Federal Tax Credits	\$451,977	\$1,854	\$450,123	\$337,267	\$72,127	\$4,037	\$3,955	\$32,737
23	<b>Total Federal Income Taxes</b>	<b>(\$1,514,098)</b>	<b>(\$276,801)</b>	<b>(\$1,237,297)</b>	<b>\$3,756,259</b>	<b>\$610,822</b>	<b>(\$1,047,869)</b>	<b>(\$4,397,269)</b>	<b>(\$159,240)</b>
24									
25	<b>Total Income Taxes</b>	<b>(\$2,463,835)</b>	<b>(\$420,692)</b>	<b>(\$2,043,143)</b>	<b>\$5,575,469</b>	<b>\$900,290</b>	<b>(\$1,591,490)</b>	<b>(\$6,673,734)</b>	<b>(\$253,678)</b>

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Line No.	Income Tax Calculation	Demand							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1	Operating Revenues	\$328,801,904	\$69,451,119	\$259,350,785	\$11,334,249	\$21,746,649	\$32,719,448	\$193,434,038	\$116,400
2	Operating Expenses Before Income Taxes	(\$424,234,429)	(\$54,129,434)	(\$370,104,996)	(\$75,570,039)	(\$44,112,213)	(\$68,163,212)	(\$181,504,888)	(\$754,644)
3	Additions and Deductions to Income	(\$1,049,719)	(\$286,183)	(\$763,536)	\$335,681	\$167,182	\$31,844	(\$1,299,660)	\$1,417
4	Adjusted Net Income Before Taxes	(\$96,482,244)	\$15,035,503	(\$111,517,747)	(\$63,900,109)	(\$22,198,381)	(\$35,411,920)	\$10,629,490	(\$636,827)
5									
6	State Income Taxes								
7	Adjusted Net Income Before Taxes	(\$96,482,244)	\$15,035,503	(\$111,517,747)	(\$63,900,109)	(\$22,198,381)	(\$35,411,920)	\$10,629,490	(\$636,827)
8	State Depreciation Modification	(\$8,435,337)	(\$1,081,668)	(\$7,353,669)	(\$1,496,713)	(\$873,855)	(\$1,352,494)	(\$3,615,642)	(\$14,965)
9	State Taxable Income	(\$104,917,582)	\$13,953,834	(\$118,871,416)	(\$65,396,822)	(\$23,072,236)	(\$36,764,414)	\$7,013,849	(\$651,792)
10	Minnesota State Income Tax Rate	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%
11	State Taxes	\$10,281,923	(\$1,367,476)	\$11,649,399	\$6,408,889	\$2,261,079	\$3,602,913	(\$687,357)	\$63,876
12	State Tax Credits	\$22,796	\$2,923	\$19,873	\$4,045	\$2,362	\$3,655	\$9,771	\$40
13	State Minimum Tax	(\$9,556)	(\$1,225)	(\$8,331)	(\$1,696)	(\$990)	(\$1,532)	(\$4,096)	(\$17)
14	<b>Total State Income Taxes</b>	<b>\$10,295,163</b>	<b>(\$1,365,778)</b>	<b>\$11,660,941</b>	<b>\$6,411,238</b>	<b>\$2,262,451</b>	<b>\$3,605,035</b>	<b>(\$681,682)</b>	<b>\$63,899</b>
15									
16	Federal Income Taxes								
17	Adjusted Net Income Before Taxes	(\$96,482,244)	\$15,035,503	(\$111,517,747)	(\$63,900,109)	(\$22,198,381)	(\$35,411,920)	\$10,629,490	(\$636,827)
18	State Tax Deduction	\$10,295,163	(\$1,365,778)	\$11,660,941	\$6,411,238	\$2,262,451	\$3,605,035	(\$681,682)	\$63,899
19	Federal Taxable Income	(\$86,187,081)	\$13,669,725	(\$99,856,806)	(\$57,488,871)	(\$19,935,930)	(\$31,806,885)	\$9,947,808	(\$572,928)
20	Federal Income Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
21	Federal Taxes	\$18,099,287	(\$2,870,642)	\$20,969,929	\$12,072,663	\$4,186,545	\$6,679,446	(\$2,089,040)	\$120,315
22	Federal Tax Credits	\$6,239,736	\$800,125	\$5,439,611	\$1,107,139	\$646,403	\$1,000,459	\$2,674,540	\$11,070
23	<b>Total Federal Income Taxes</b>	<b>\$24,339,023</b>	<b>(\$2,070,517)</b>	<b>\$26,409,540</b>	<b>\$13,179,802</b>	<b>\$4,832,948</b>	<b>\$7,679,905</b>	<b>\$585,500</b>	<b>\$131,385</b>
24									
25	<b>Total Income Taxes</b>	<b>\$34,634,185</b>	<b>(\$3,436,295)</b>	<b>\$38,070,481</b>	<b>\$19,591,040</b>	<b>\$7,095,399</b>	<b>\$11,284,940</b>	<b>(\$96,182)</b>	<b>\$195,284</b>

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Line No.	Income Tax Calculation	Energy							
		Total Company	FERC	Minnesota Jurisdiction	Residential	General Service	Large Light & Power	Large Power	Lighting
		(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
1	Operating Revenues	\$563,681,593	\$54,195,486	\$509,486,107	\$114,255,321	\$67,958,052	\$95,780,424	\$230,750,346	\$741,963
2	Operating Expenses Before Income Taxes	(\$395,070,097)	(\$54,418,868)	(\$340,651,229)	(\$49,627,497)	(\$32,957,643)	(\$54,784,207)	(\$202,708,979)	(\$572,904)
3	Additions and Deductions to Income	(\$1,771,238)	(\$24,516)	(\$1,746,723)	(\$662,321)	(\$434,693)	(\$557,581)	(\$83,216)	(\$8,912)
4	Adjusted Net Income Before Taxes	\$166,840,257	(\$247,897)	\$167,088,154	\$63,965,503	\$34,565,717	\$40,438,637	\$27,958,151	\$160,147
5									
6	State Income Taxes								
7	Adjusted Net Income Before Taxes	\$166,840,257	(\$247,897)	\$167,088,154	\$63,965,503	\$34,565,717	\$40,438,637	\$27,958,151	\$160,147
8	State Depreciation Modification	(\$204,671)	(\$29,016)	(\$175,656)	(\$24,142)	(\$16,051)	(\$27,267)	(\$107,921)	(\$274)
9	State Taxable Income	\$166,635,586	(\$276,913)	\$166,912,499	\$63,941,360	\$34,549,665	\$40,411,370	\$27,850,230	\$159,873
10	Minnesota State Income Tax Rate	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%
11	State Taxes	(\$16,330,287)	\$27,137	(\$16,357,425)	(\$6,266,253)	(\$3,385,867)	(\$3,960,314)	(\$2,729,323)	(\$15,668)
12	State Tax Credits	\$553	\$78	\$475	\$65	\$43	\$74	\$292	\$1
13	State Minimum Tax	(\$232)	(\$33)	(\$199)	(\$27)	(\$18)	(\$31)	(\$122)	(\$0)
14	<b>Total State Income Taxes</b>	<b>(\$16,329,966)</b>	<b>\$27,183</b>	<b>(\$16,357,149)</b>	<b>(\$6,266,215)</b>	<b>(\$3,385,842)</b>	<b>(\$3,960,271)</b>	<b>(\$2,729,153)</b>	<b>(\$15,667)</b>
15									
16	Federal Income Taxes								
17	Adjusted Net Income Before Taxes	\$166,840,257	(\$247,897)	\$167,088,154	\$63,965,503	\$34,565,717	\$40,438,637	\$27,958,151	\$160,147
18	State Tax Deduction	(\$16,329,964)	\$27,183	(\$16,357,147)	(\$6,266,215)	(\$3,385,842)	(\$3,960,271)	(\$2,729,153)	(\$15,667)
19	Federal Taxable Income	\$150,510,293	(\$220,714)	\$150,731,007	\$57,699,288	\$31,179,875	\$36,478,366	\$25,228,998	\$144,480
20	Federal Income Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
21	Federal Taxes	(\$31,607,161)	\$46,350	(\$31,653,511)	(\$12,116,850)	(\$6,547,774)	(\$7,660,457)	(\$5,298,090)	(\$30,341)
22	Federal Tax Credits	\$151,398	\$21,463	\$129,935	\$17,858	\$11,873	\$20,170	\$79,830	\$203
23	<b>Total Federal Income Taxes</b>	<b>(\$31,455,763)</b>	<b>\$67,813</b>	<b>(\$31,523,577)</b>	<b>(\$12,098,992)</b>	<b>(\$6,535,900)</b>	<b>(\$7,640,287)</b>	<b>(\$5,218,259)</b>	<b>(\$30,138)</b>
24									
25	<b>Total Income Taxes</b>	<b>(\$47,785,730)</b>	<b>\$94,996</b>	<b>(\$47,880,726)</b>	<b>(\$18,365,207)</b>	<b>(\$9,921,742)</b>	<b>(\$11,600,558)</b>	<b>(\$7,947,412)</b>	<b>(\$45,805)</b>

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Line No.	Rate Base	Classification Allocator
		(1)
1	Plant in Service	
2	Steam	
3	PIS - Steam	C-STEAM
4	PIS - Steam Contra	C-STEAM
5	Hydro	
6	PIS - Hydro	C-HYDRO
7	PIS - Hydro Contra	C-HYDRO
8	Wind	
9	PIS - Wind	C-WIND
10	PIS - Wind Contra	C-WIND
11	Solar	
12	PIS - Solar	C-SOLAR
13	Transmission	
14	PIS - Transmission Production	C-TPIS
15	PIS - Transmission	C-TPIS
16	PIS - Transmission Contra	C-TPIS
17	Distribution-Primary	
18	PIS - Primary Overhead Lines	C-DPOHL
19	PIS - Primary Underground Lines	C-DPUGL
20	Distribution-Secondary	
21	PIS - Secondary Overhead Lines	C-DSOHL
22	PIS - Secondary Underground Lines	C-DSUGL
23	PIS - Overhead Transformer	C-DSOHT
24	PIS - Underground Transformer	C-DSUGT
25	PIS - Overhead Services	C-DSOHS
26	PIS - Underground Services	C-DSUGS
27	PIS - Leased Property	C-DSLEASED
28	PIS - Street Lighting	C-DSLIGHTING
29	Distribution-Other	
30	PIS - Meters	C-DSMETERS
31	PIS - Distribution Production	C-DOPROD
32	PIS - Distribution Bulk Delivery	C-DODBD
33	PIS - Distribution Substations	C-DODSUB
34	PIS - Distribution Bulk Delivery Specific Assignment	C-DODBDSA
35	PIS - Distribution Primary Specific Assignment	C-DODPSA
36	Distribution-Contra	
37	PIS - Distribution Contra	C-DPPIS
38	General Plant	
39	PIS - General Plant	C-OMLXAG
40	PIS - General Plant Contra	C-OMLXAG
41	Intangible Plant	



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Line No.	Rate Base	Classification Allocator
		(1)
42	PIS - Intangible Plant	C-OMLXAG
43	Construction Work in Progress	
44	Steam	
45	CWIP - Steam	C-STEAMCWIP
46	CWIP - Steam Contra	C-STEAMCWIP
47	Hydro	
48	CWIP - Hydro	C-HYDROCWIP
49	Wind	
50	CWIP - Wind	C-WINDCWIP
51	Transmission	
52	CWIP - Transmission	C-TCWIP
53	CWIP - Transmission Contra	C-TCWIP
54	Distribution-Secondary	
55	CWIP - Secondary Overhead Lines	C-DSOHL
56	CWIP - Secondary Underground Lines	C-DSUGL
57	CWIP - Overhead Transformer	C-DSOHT
58	CWIP - Street Lighting	C-DSLIGHTING
59	Distribution-Other	
60	CWIP - Meters	C-DSMETERS
61	CWIP - Distribution Bulk Delivery	C-DODBD
62	CWIP - Distribution Substations	C-DODSUB
63	General Plant	
64	CWIP - General Plant	C-OMLXAG
65	CWIP - General Plant Contra	C-OMLXAG
66	Intangible Plant	
67	CWIP - Intangible Plant	C-OMLXAG
68	Accumulated Depreciation	
69	Steam	
70	AD - Steam	C-STEAM
71	AD - Steam Contra	C-STEAM
72	Hydro	
73	AD - Hydro	C-HYDRO
74	AD - Hydro Contra	C-HYDRO
75	Wind	
76	AD - Wind	C-WIND
77	AD - Wind Contra	C-WIND
78	Solar	
79	AD - Solar	C-SOLAR
80	Transmission	
81	AD - Transmission	C-TPIS
82	AD - Transmission Contra	C-TPIS

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Line No.	Rate Base	Classification Allocator
		(1)
83	Distribution-Primary	
84	AD - Primary Overhead Lines	C-DPOHL
85	AD - Primary Underground Lines	C-DPUGL
86	Distribution-Secondary	
87	AD - Secondary Overhead Lines	C-DSOHL
88	AD - Secondary Underground Lines	C-DSUGL
89	AD - Overhead Transformer	C-DSOHT
90	AD - Underground Transformer	C-DSUGT
91	AD - Overhead Services	C-DSOHS
92	AD - Underground Services	C-DSUGS
93	AD - Leased Property	C-DSLEASED
94	AD - Street Lighting	C-DSLIGHTING
95	Distribution-Other	
96	AD - Meters	C-DSMETERS
97	AD - Distribution-Production	C-DOPROD
98	AD - Distribution Bulk Delivery	C-DODBD
99	AD - Distribution Substations	C-DODSUB
100	AD - Distribution Bulk Delivery Specific Assignment	C-DODBDSA
101	AD - Distribution Primary Specific Assignment	C-DODPSA
102	Distribution-Contra	
103	AD - Distribution Contra	C-DPAD
104	General Plant	
105	AD - General Plant	C-OMLXAG
106	AD - General Plant Contra	C-OMLXAG
107	Accumulated Amortization	
108	Intangible Plant	
109	AA - Intangible Plant	C-OMLXAG
110	Fuel Inventory	
111	Fuel Inventory	
112	Fuel Inventory	C-ENERGY
113	Materials and Supplies	
114	Production	
115	M&S - Production	C-MSPROD
116	Transmission	
117	M&S - Transmission	C-TPIS
118	Distribution	
119	M&S - Distribution	C-DPIS
120	Prepayments	
121	Other Prepayments	
122	Other Prepayments	C-EPIS
123	Prepaid Pension Asset	

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		(1)
124	Prepaid Pension Asset	C-OMLXAG
125	Prepaid Silver Bay Power	
126	Prepaid Silver Bay Power	C-SBPC
127	OPEB	
128	OPEB	C-OMLXAG
129	Cash Working Capital	
130	O&M Expenses	
131	CWC - Fuel	C-ENERGY
132	CWC - Purchased Power	C-PPOWER
133	CWC - Payroll	C-OMLXFPP
134	CWC - Other O&M	C-OMEXPCWC
135	Taxes	
136	CWC - Property Taxes	C-PROPTAX
137	CWC - Payroll Taxes	C-OMLABOR
138	CWC - Air Quality Emission Tax	C-ENERGY
139	CWC - Minnesota Wind Production Tax	C-ENERGY
140	CWC - Sales Tax Collections	C-OMLXAG
141	CWC - Income Taxes	C-RATEBASE
142	CWC - Income Tax Increase	C-RATEBASE
143	Asset Retirement Obligation	
144	Asset Retirement Obligation	
145	Asset Retirement Obligation	C-STEAM
146	Electric Vehicle Program	
147	Electric Vehicle Program	
148	Electric Vehicle Program	C-DPIS
149	Workers Compensation Deposit	
150	Workers Compensation Deposit	
151	Workers Compensation Deposit	C-OMLXAG
152	Unamortized WPPI Transmission Amortization	
153	Unamortized WPPI Transmission Amortization	
154	Unamortized WPPI Transmission Amortization	C-TPIS
155	Unamortized UMWI Transaction Cost	
156	Unamortized UMWI Transaction Cost	
157	Unamortized UMWI Transaction Cost	C-TPIS
158	Unamortized Boswell 1 and 2	
159	Unamortized Boswell 1 and 2	
160	Unamortized Boswell 1 and 2	C-STEAM
161	Customer Advances	
162	Distribution-Primary	
163	CA - Primary Overhead Lines	C-DPOHL
164	Distribution-Secondary	

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Line No.	Rate Base	Classification Allocator
		(1)
165	CA - Secondary Overhead Lines	C-DSOHL
166	Customer Deposits	
167	Customer Deposits	
168	Customer Deposits	C-ADVANCES
169	Other Deferred Credits - Hibbard	
170	Other Deferred Credits - Hibbard	
171	Other Deferred Credits - Hibbard	C-STEAM
172	Wind Performance Deposit	
173	Wind Performance Deposit	
174	Wind Performance Deposit	C-WIND
175	Accumulated Deferred Income Taxes	
176	Steam	
177	ADIT-Cr - Steam	C-STEAM
178	Hydro	
179	ADIT-Cr - Hydro	C-HYDRO
180	Wind	
181	ADIT-Cr - Wind	C-WIND
182	Solar	
183	ADIT-Cr - Solar	C-SOLAR
184	Transmission	
185	ADIT-Cr - Transmission	C-TPIS
186	Distribution	
187	ADIT-Cr - Distribution	C-DPIS
188	General Plant	
189	ADIT-Cr - General Plant	C-OMLXAG
190	Steam	
191	ADIT-Dr - Steam	C-STEAM
192	Hydro	
193	ADIT-Dr - Hydro	C-HYDRO
194	Wind	
195	ADIT-Dr - Wind	C-WIND
196	Solar	
197	ADIT-Dr - Solar	C-SOLAR
198	Transmission	
199	ADIT-Dr - Transmission	C-TPIS
200	Distribution	
201	ADIT-Dr - Distribution	C-DPIS
202	General Plant	
203	ADIT-Dr - General Plant	C-OMLXAG

Line No.	Operating Income	Classification Allocator
		(1)
1	Operating Revenue	
2	Revenue from Sales by Rate Class and Dual Fuel	
3	Sales by Rate Class	C-RSALES
4	Dual Fuel	C-RDUALFUEL
5	Other Revenue from Sales	
6	Intersystem Sales	C-RISSALES
7	LP Demand Response	C-DEMAND
8	Sales for Resale	C-RRESALE
9	Production	
10	OOR - Production	C-RPROD
11	Transmission	
12	OOR - Transmission	C-TPIS
13	Distribution-Primary	
14	OOR - Primary Overhead Lines	C-DPOHL
15	OOR - Primary Underground Lines	C-DPUGL
16	Distribution-Secondary	
17	OOR - Secondary Overhead Lines	C-DSOHL
18	OOR - Secondary Underground Lines	C-DSUGL
19	OOR - Overhead Transformer	C-DSOHT
20	OOR - Underground Transformer	C-DSUGT
21	OOR - Overhead Services	C-DSOHS
22	OOR - Underground Services	C-DSUGS
23	OOR - Leased Property	C-DSLEASED
24	OOR - Street Lighting	C-DSLIGHTING
25	Distribution-Other	
26	OOR - Meters	C-DSMETERS
27	OOR - Distribution Production	C-DOPROD
28	OOR - Distribution Bulk Delivery	C-DODBD
29	OOR - Distribution Substations	C-DODSUB
30	OOR - Distribution Bulk Delivery Specific Assignment	C-DODBDSA
31	OOR - Distribution Primary Specific Assignment	C-DODPSA
32	General Plant	
33	OOR - General Plant	C-OMLXAG
34	Gains from Disposition of Allowances and Utility Plant	
35	OOR - Gains from Disposition of Allowances and Utility Plant	C-RDISPALL
36	Conservation Improvement Program	
37	OOR - Conservation Improvement Program	C-ENERGY
38	Renewable Resources Rider	
39	OOR - Renewable Resources Rider	C-RRR
40	Solar Renewable Resources Rider	
41	OOR - Solar Renewable Resources Rider	C-SRRR

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Line No.	Operating Income	Classification Allocator
		(1)
42	Transmission Cost Recovery Rider	
43	OOR - Transmission Cost Recovery Rider	C-TCR
44	BEC4 Rider	
45	OOR - BEC4 Rider	C-BEC4
46	Electric Vehicle Rider	
47	OOR - Electric Vehicle Rider	C-DPIS
48	Operation and Maintenance Expenses	
49	Steam	
50	O&M - Steam	C-OMSTEAM
51	Hydro	
52	O&M - Hydro	C-OMHYDRO
53	Wind	
54	O&M - Wind	C-OMWIND
55	Solar	
56	O&M - Solar	C-OMSOLAR
57	Transmission	
58	O&M - Transmission	C-TPIS
59	Distribution	
60	O&M - Meters	C-DSMETERS
61	O&M - Distribution-Other	C-DPISXMETERS
62	Other Power Supply	
63	O&M - Other Power Supply	C-POWER
64	Purchased Power	
65	O&M - Purchased Power	C-PPOWER
66	Fuel	
67	O&M - Fuel	C-ENERGY
68	Customer Accounting	
69	O&M - Customer Accounting	C-CUSTOMER
70	Customer Credit Cards	
71	O&M - Customer Credit Cards	C-CUSTOMER
72	Customer Service and Information	
73	O&M - Customer Service and Information	C-CUSTOMER
74	Conservation Improvement Program	
75	O&M - Conservation Improvement Program	C-ENERGY
76	Sales	
77	O&M - Sales	C-CUSTOMER
78	Administrative and General	
79	O&M - Property Insurance	C-EPIS
80	O&M - Regulatory Expenses - MISO	C-TPIS
81	O&M - Regulatory Expenses - MISC	C-EPIS
82	O&M - Advertising	C-OMLXAG

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Line No.	Operating Income	Classification Allocator
		(1)
83	O&M - Franchise Requirements	C-RATEBASE
84	O&M - Other Administrative and General	C-OMLXAG
85	Charitable Contributions	
86	O&M - Charitable Contributions	C-OMLXAG
87	Interest on Customer Deposits	
88	O&M - Interest on Customer Deposits	C-RATEBASE
89	Depreciation Expense	
90	Steam	
91	DE - Steam	C-STEAM
92	DE - Steam Contra	C-STEAM
93	Hydro	
94	DE - Hydro	C-HYDRO
95	DE - Hydro Contra	C-HYDRO
96	Wind	
97	DE - Wind	C-WIND
98	DE - Wind Contra	C-WIND
99	Solar	
100	DE - Solar	C-SOLAR
101	Transmission	
102	DE - Transmission	C-TPIS
103	DE - Transmission Contra	C-TPIS
104	Distribution	
105	DE - Distribution	C-DADXCONTRA
106	DE - Distribution Contra	C-DPAD
107	General Plant	
108	DE - General Plant	C-OMLXAG
109	DE - General Plant Contra	C-OMLXAG
110	Amortization Expense	
111	Amortization Expense	
112	AE - Intangible Plant	C-OMLXAG
113	AE - UMWI	C-UMWI
114	AE - Accretion	C-STEAM
115	AE - Boswell 1 and 2	C-STEAM
116	Taxes Other than Income Taxes	
117	Steam	
118	PrT - Steam	C-STEAM
119	Hydro	
120	PrT - Hydro	C-HYDRO
121	Wind	
122	PrT - Wind	C-WIND
123	Transmission	

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Line No.	Operating Income	Classification Allocator
		(1)
124	PrT - Transmission	C-TPIS
125	Distribution	
126	PrT - Distribution	C-DPIS
127	General Plant	
128	PrT - General Plant	C-OMLXAG
129	Steam	
130	PaT - Steam	C-OMLSTEAM
131	Hydro	
132	PaT - Hydro	C-OMLHYDRO
133	Wind	
134	PaT - Wind	C-OMLWIND
135	Transmission	
136	PaT - Transmission	C-TPIS
137	Distribution	
138	PaT - Distribution	C-OMLD
139	Other Power Supply	
140	PaT - Other Power Supply	C-POWER
141	Fuel	
142	PaT - Fuel	C-ENERGY
143	Customer Accounting	
144	PaT - Customer Accounting	C-CUSTOMER
145	Customer Service and Information	
146	PaT - Customer Service and Information	C-CUSTOMER
147	Sales	
148	PaT - Sales	C-CUSTOMER
149	Administrative and General	
150	PaT - Administrative and General	C-OMLAG
151	Air Quality Emission Tax	
152	Air Quality Emission Tax	C-ENERGY
153	Minnesota Wind Production Tax	
154	Minnesota Wind Production Tax	C-ENERGY
155	Minnesota Solar Production Tax	
156	Minnesota Solar Production Tax	C-ENERGY
157	State Income Taxes	
158	State Income Taxes	
159	State Tax	C-STATETAX
160	State Tax Credits	C-EPIS
161	State Minimum Tax	C-EPIS
162	Federal Income Taxes	
163	Federal Income Taxes	
164	Federal Tax	C-FEDTAX



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Line No.	Operating Income	Classification Allocator
		(1)
165	Federal Tax Credits	C-EPIS
166	Deferred Income Taxes Debit	
167	Steam	
168	DITD - Steam	C-STEAM
169	Hydro	
170	DITD - Hydro	C-HYDRO
171	Wind	
172	DITD - Wind	C-WIND
173	Solar	
174	DITD - Solar	C-SOLAR
175	Transmission	
176	DITD - Transmission	C-TPIS
177	Distribution	
178	DITD - Distribution	C-DPIS
179	General Plant	
180	DITD - General Plant	C-OMLXAG
181	Deferred Income Taxes Credit	
182	Steam	
183	DITC - Steam	C-STEAM
184	Hydro	
185	DITC - Hydro	C-HYDRO
186	Wind	
187	DITC - Wind	C-WIND
188	Solar	
189	DITC - Solar	C-SOLAR
190	Transmission	
191	DITC - Transmission	C-TPIS
192	Distribution	
193	DITC - Distribution	C-DPIS
194	General Plant	
195	DITC - General Plant	C-OMLXAG
196	Investment Tax Credit	
197	Steam	
198	ITC - Steam	C-STEAM
199	Hydro	
200	ITC - Hydro	C-HYDRO
201	Transmission	
202	ITC - Transmission	C-TPIS
203	Distribution	
204	ITC - Distribution	C-DPIS
205	Allowance for Funds Used During Construction	

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Line No.	Operating Income	Classification Allocator
		(1)
206	Steam	
207	AFUDC - Steam	C-STEAMCWIP
208	Hydro	
209	AFUDC - Hydro	C-HYDROCWIP
210	Wind	
211	AFUDC - Wind	C-WINDCWIP
212	Transmission	
213	AFUDC - Transmission	C-TCWIP
214	Distribution	
215	AFUDC - Distribution	C-DCWIP
216	General Plant	
217	AFUDC - General Plant	C-OMLXAG
218	Intangible Plant	
219	AFUDC - Intangible Plant	C-OMLXAG

Line No.	Operating Income Support	Classification Allocator
		(1)
1	Additions and Deductions to Income	
2	Additions and Deductions to Income	
3	A&D - Accrued Post Employment Benefits - FAS 112 Operating	C-OMLXAG
4	A&D - Accrued Vacation	C-OMLXAG
5	A&D - Asset Retirement Obligation Accretion	C-EPIS
6	A&D - Bond Issue Costs (NCL)	C-RATEBASE
7	A&D - Boswell Transmission Agreement	C-TPIS
8	A&D - Capitalized Overheads	C-OMLXAG
9	A&D - Conservation Improvement Project	C-ENERGY
10	A&D - Contribution in Aid of Construction	C-DSOHL
11	A&D - Cost to Retire	C-EPIS
12	A&D - Deferred Non-Qualified Plans - Operating	C-OMLXAG
13	A&D - Deferred Non-Qualified Plans (NCA)	C-OMLXAG
14	A&D - Director Fees - Deferred	C-OMLXAG
15	A&D - Dues	C-OMLXAG
16	A&D - EIP Death Benefit	C-OMLXAG
17	A&D - ESPP Disqualifying Disposition	C-OMLXAG
18	A&D - FAS 158 - Monthly	C-OMLXAG
19	A&D - FAS 158 - OCI Adjustment	C-OMLXAG
20	A&D - Fuel Clause Adjustment	C-ENERGY
21	A&D - Interest on Long Term Debt (Interest Synchronization)	C-RATEBASE
22	A&D - Meals and Entertainment	C-OMLXAG
23	A&D - Medicare Subsidy	C-OMLXAG
24	A&D - MISO Reserve	C-REGEXPMISO
25	A&D - ND ITC Regulatory Liability	C-WIND
26	A&D - Nondeductible Parking	C-RATEBASE
27	A&D - OPEB - FAS 106 Operating	C-OMLXAG
28	A&D - Penalties	C-RATEBASE
29	A&D - Pension Expense - Operating (NCA)	C-OMLXAG
30	A&D - Performance Shares - FAW 123R	C-OMLXAG
31	A&D - Political Activities	C-OMLXAG
32	A&D - Prepaid Bison Easements	C-WIND
33	A&D - Prepaid Insurance	C-EPIS
34	A&D - Property Taxes	C-PROPTAX
35	A&D - Restricted Stock	C-OMLXAG
36	A&D - Retail Rate Case Expense	C-RATEBASE
37	A&D - Retirements	C-OMLXAG
38	A&D - RSOP	C-OMLXAG
39	A&D - Section 162(m) Limitation	C-OMLXAG
40	A&D - Tax/Book Depreciation Difference	C-EPIS
41	A&D - Tax Capitalized Interest	C-EPIS

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Line No.	Operating Income Support	Classification Allocator
		(1)
42	A&D - Bad Debt Expense	C-RATEBASE
43	A&D - Employee Expenses - Nondeductible	C-OMLXAG
44	A&D - Officer Comp	C-OMLXAG
45	A&D - Performance Shares	C-OMLXAG
46	State Taxes	
47	State Taxable Income	
48	State Adjusted Net Income Before Taxes	C-ADJNETINC
49	State NOL Utilization	C-EPIS
50	State Depreciation Modification	C-EPIS
51	Federal Taxes	
52	Federal Taxable Income	
53	Federal Adjusted Net Income Before Taxes	C-ADJNETINC
54	State Tax Deduction	C-STATEINCTAX
55	Federal NOL Utilization	C-EPIS
56	Operation and Maintenance Expense - Labor Only	
57	Production	
58	L - Steam	C-OMLSTEAM
59	L - Hydro	C-OMLHYDRO
60	L - Wind	C-OMLWIND
61	Transmission	
62	L - Transmission	C-TPIS
63	Distribution	
64	L - Meters	C-DSMETERS
65	L - Distribution-Other	C-DPISXMETERS
66	Other Power Supply	
67	L - Other Power Supply	C-POWER
68	Fuel	
69	L - Fuel	C-ENERGY
70	Customer Accounting	
71	L - Customer Accounting	C-CUSTOMER
72	Customer Service and Information	
73	L - Customer Service and Information	C-CUSTOMER
74	Sales	
75	L - Sales	C-OMSALES
76	Administrative and General	
77	L - Property Insurance	C-EPIS
78	L - Advertising	C-OMLXAG
79	L - Other Administrative and General	C-OMLXAG

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Line No.	Classification Allocator	Total	Customer	Demand	Energy
		(1)	(2)	(3)	(4)
1	C-ADJNETINC	\$80,670,014	\$10,311,998	(\$96,482,242)	\$166,840,257
2	C-ADVANCES	(\$1,762,180)	(\$728,725)	(\$1,033,455)	\$0
3	C-CUSTOMER	\$1	\$1	\$0	\$0
4	C-DADXCONTRA	(\$335,107,725)	(\$112,533,848)	(\$222,573,876)	(\$0)
5	C-DCWIP	\$745,544	\$13	\$745,531	\$0
6	C-DCWIPXCONTRA	\$745,544	\$13	\$745,531	\$0
7	C-DEMAND	\$1	\$0	\$1	\$0
8	C-DODBD	\$112,023,125	\$0	\$112,023,125	\$0
9	C-DODBDSA	\$1,088,270	\$0	\$1,088,270	\$0
10	C-DODPSA	\$722,512	\$0	\$722,512	\$0
11	C-DODSUB	\$72,768,998	\$0	\$72,768,998	\$0
12	C-DOPROD	\$1,552,566	\$0	\$1,552,566	\$0
13	C-DPAD	(\$113,259,816)	(\$34,755,229)	(\$78,504,587)	\$0
14	C-DPIS	\$700,977,702	\$235,515,615	\$465,462,086	\$1
15	C-DPISXCONTRA	\$700,989,217	\$235,519,151	\$465,470,065	\$1
16	C-DPISXMETERS	\$623,293,502	\$157,831,417	\$465,462,085	\$0
17	C-DPOHL	\$115,170,963	\$43,246,697	\$71,924,266	\$0
18	C-DPPIS	\$236,176,975	\$72,530,152	\$163,646,823	\$0
19	C-DPUGL	\$121,006,012	\$29,283,455	\$91,722,557	\$0
20	C-DSLEASED	\$3,248,089	\$3,248,089	\$0	\$0
21	C-DSLIGHTING	\$9,628,215	\$9,628,215	\$0	\$0
22	C-DSMETERS	\$77,684,203	\$77,684,201	\$1	\$1
23	C-DSOHL	\$54,173,197	\$26,783,228	\$27,389,968	\$0
24	C-DSOHS	\$6,398,655	\$3,439,277	\$2,959,378	\$0
25	C-DSOHT	\$52,993,335	\$13,958,445	\$39,034,891	\$0
26	C-DSUGL	\$12,628,457	\$1,317,148	\$11,311,309	\$0
27	C-DSUGS	\$12,148,171	\$3,349,251	\$8,798,920	\$0
28	C-DSUGT	\$47,754,450	\$23,581,148	\$24,173,303	\$0
29	C-DXCONTRA	\$700,989,217	\$235,519,151	\$465,470,065	\$1
30	C-ENERGY	\$1	\$0	\$0	\$1
31	C-EPIS	\$4,274,627,630	\$282,332,773	\$3,897,722,297	\$94,572,560
32	C-FEDTAX	\$73,685,472	\$9,362,261	(\$86,187,077)	\$150,510,288
33	C-FIXPROD	\$100,000	\$0	\$16,369	\$83,631
34	C-HYDRO	\$217,695,286	\$0	\$188,439,549	\$29,255,737
35	C-HYDROCWIP	\$2,344,467	\$0	\$2,344,467	\$0
36	C-MSPROD	\$22,129,549	\$0	\$22,129,549	\$0
37	C-MSTRAN	\$4,795,206	\$0	\$4,795,206	\$0
38	C-OMCACCOUNT	(\$5,953,962)	(\$5,953,962)	\$0	\$0
39	C-OMCSERVICE	(\$1,529,291)	(\$1,529,291)	\$0	\$0
40	C-OMDMETERS	\$77,684,200	\$77,684,198	\$1	\$1
41	C-OMEXPCWC	(\$248,060,980)	(\$13,205,364)	(\$115,364,798)	(\$119,490,818)
42	C-OMHYDRO	(\$5,146,274)	\$0	(\$2,258,536)	(\$2,887,738)
43	C-OMLABOR	(\$79,646,875)	(\$12,477,909)	(\$49,736,945)	(\$17,432,022)
44	C-OMLAG	(\$30,048,020)	(\$4,702,557)	(\$18,779,662)	(\$6,565,801)
45	C-OMLD	(\$12,580,597)	(\$4,180,278)	(\$8,400,319)	(\$0)
46	C-OMLHYDRO	(\$3,025,674)	\$0	(\$1,374,587)	(\$1,651,087)
47	C-OMLSTEAM	(\$15,892,822)	\$0	(\$9,976,042)	(\$5,916,780)
48	C-OMLWIND	(\$446,074)	\$0	(\$446,074)	\$0

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		(1)	(2)	(3)	(4)
49	C-OMLXAG	(\$49,598,855)	(\$7,775,352)	(\$30,957,283)	(\$10,866,220)
50	C-OMLXFPP	(\$76,348,522)	(\$12,477,909)	(\$49,736,945)	(\$14,133,669)
51	C-OMSALES	(\$1,856)	(\$1,856)	\$0	\$0
52	C-OMSTEAM	(\$35,127,108)	\$0	(\$18,710,289)	(\$16,416,819)
53	C-OMTRAN	(\$57,798,343)	\$0	(\$57,798,343)	\$0
54	C-OMWIND	(\$17,535,442)	\$0	(\$17,535,442)	\$0
55	C-POWER	(\$1,813,088)	\$0	(\$1,813,088)	\$0
56	C-PPOWER	(\$332,884,166)	\$0	(\$80,767,873)	(\$252,116,293)
57	C-PROPTAX	(\$36,121,983)	(\$3,736,035)	(\$31,546,352)	(\$839,596)
58	C-RATEBASE	\$2,321,567,138	\$117,301,844	\$2,123,374,627	\$80,890,666
59	C-RDUALFUEL	\$10,245,092	\$776,260	\$0	\$9,468,832
60	C-REGEXPMISO	(\$1,490,186)	\$0	(\$1,490,186)	\$0
61	C-RISSALES	\$30,286,762	\$0	\$2,173,182	\$28,113,580
62	C-RPROD	\$1,990,996	\$0	\$685,315	\$1,305,681
63	C-RRESALE	\$113,845,256	\$0	\$42,053,081	\$71,792,175
64	C-RSALES	\$746,613,750	\$48,196,565	\$246,541,417	\$451,875,769
65	C-SBPC	\$18,636,449	\$0	\$0	\$18,636,449
66	C-SOLAR	\$0	\$0	\$0	\$0
67	C-SRRR	\$2,029,674	\$0	\$0	\$2,029,674
68	C-STATEINCTAX	(\$6,984,541)	(\$949,737)	\$10,295,163	(\$16,329,966)
69	C-STATETAX	\$71,418,986	\$9,700,981	(\$104,917,578)	\$166,635,583
70	C-STEAM	\$1,430,360,630	\$0	\$1,430,360,630	\$0
71	C-STEAMCWIP	\$8,652,204	\$0	\$8,652,204	\$0
72	C-TCR	\$28,815,878	\$0	\$9,476,513	\$19,339,365
73	C-TCWIP	\$25,293,161	\$0	\$25,293,161	\$0
74	C-TPIS	\$850,297,391	\$0	\$850,297,391	\$0
75	C-UMWI	\$1,201,867	\$0	\$1,201,867	\$0
76	C-WIND	\$824,037,772	\$0	\$824,037,772	\$0
77	C-WINDCWIP	\$942,904	\$0	\$942,904	\$0
78	C-WPPI	(\$517,730)	\$0	(\$517,730)	\$0

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		(1)	(2)	(3)	(4)
1	C-ADJNETINC	1.000000	0.127829	-1.196011	2.068182
2	C-ADVANCES	1.000000	0.413536	0.586464	0.000000
3	C-CUSTOMER	1.000000	1.000000	0.000000	0.000000
4	C-DADXCONTRA	1.000000	0.335814	0.664186	0.000000
5	C-DCWIP	1.000000	0.000017	0.999983	0.000000
6	C-DCWIPXCONTRA	1.000000	0.000017	0.999983	0.000000
7	C-DEMAND	1.000000	0.000000	1.000000	0.000000
8	C-DODBD	1.000000	0.000000	1.000000	0.000000
9	C-DODBDSA	1.000000	0.000000	1.000000	0.000000
10	C-DODPSA	1.000000	0.000000	1.000000	0.000000
11	C-DODSUB	1.000000	0.000000	1.000000	0.000000
12	C-DOPROD	1.000000	0.000000	1.000000	0.000000
13	C-DPAD	1.000000	0.306863	0.693137	0.000000
14	C-DPIS	1.000000	0.335982	0.664018	0.000000
15	C-DPISXCONTRA	1.000000	0.335981	0.664019	0.000000
16	C-DPISXMETERS	1.000000	0.253222	0.746778	0.000000
17	C-DPOHL	1.000000	0.375500	0.624500	0.000000
18	C-DPPIS	1.000000	0.307101	0.692899	0.000000
19	C-DPUGL	1.000000	0.242000	0.758000	0.000000
20	C-DSLEASED	1.000000	1.000000	0.000000	0.000000
21	C-DSLIGHTING	1.000000	1.000000	0.000000	0.000000
22	C-DSMETERS	1.000000	1.000000	0.000000	0.000000
23	C-DSOHL	1.000000	0.494400	0.505600	0.000000
24	C-DSOHS	1.000000	0.537500	0.462500	0.000000
25	C-DSOHT	1.000000	0.263400	0.736600	0.000000
26	C-DSUGL	1.000000	0.104300	0.895700	0.000000
27	C-DSUGS	1.000000	0.275700	0.724300	0.000000
28	C-DSUGT	1.000000	0.493800	0.506200	0.000000
29	C-DXCONTRA	1.000000	0.335981	0.664019	0.000000
30	C-ENERGY	1.000000	0.000000	0.000000	1.000000
31	C-EPIS	1.000000	0.066049	0.911827	0.022124
32	C-FEDTAX	1.000000	0.127057	-1.169662	2.042605
33	C-FIXPROD	1.000000	0.000000	0.163690	0.836310
34	C-HYDRO	1.000000	0.000000	0.865612	0.134388
35	C-HYDROCWIP	1.000000	0.000000	1.000000	0.000000
36	C-MSPROD	1.000000	0.000000	1.000000	0.000000
37	C-MSTRAN	1.000000	0.000000	1.000000	0.000000
38	C-OMCACCOUNT	1.000000	1.000000	0.000000	0.000000
39	C-OMCSERVICE	1.000000	1.000000	0.000000	0.000000
40	C-OMDMETERS	1.000000	1.000000	0.000000	0.000000
41	C-OMEXPCWC	1.000000	0.053234	0.465066	0.481699
42	C-OMHYDRO	1.000000	0.000000	0.438868	0.561132
43	C-OMLABOR	1.000000	0.156665	0.624468	0.218866
44	C-OMLAG	1.000000	0.156501	0.624988	0.218510
45	C-OMLD	1.000000	0.332280	0.667720	0.000000
46	C-OMLHYDRO	1.000000	0.000000	0.454308	0.545692
47	C-OMLSTEAM	1.000000	0.000000	0.627707	0.372293
48	C-OMLWIND	1.000000	0.000000	1.000000	0.000000

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		(1)	(2)	(3)	(4)
49	C-OMLXAG	1.000000	0.156765	0.624153	0.219082
50	C-OMLXFPP	1.000000	0.163434	0.651446	0.185120
51	C-OMSALES	1.000000	1.000000	0.000000	0.000000
52	C-OMSTEAM	1.000000	0.000000	0.532645	0.467355
53	C-OMTRAN	1.000000	0.000000	1.000000	0.000000
54	C-OMWIND	1.000000	0.000000	1.000000	0.000000
55	C-POWER	1.000000	0.000000	1.000000	0.000000
56	C-PPOWER	1.000000	0.000000	0.242631	0.757369
57	C-PROPTAX	1.000000	0.103428	0.873328	0.023243
58	C-RATEBASE	1.000000	0.050527	0.914630	0.034843
59	C-RDUALFUEL	1.000000	0.075769	0.000000	0.924231
60	C-REGEXPMISO	1.000000	0.000000	1.000000	0.000000
61	C-RISSALES	1.000000	0.000000	0.071754	0.928246
62	C-RPROD	1.000000	0.000000	0.344207	0.655793
63	C-RRESALE	1.000000	0.000000	0.369388	0.630612
64	C-RSALES	1.000000	0.064554	0.330213	0.605234
65	C-SBPC	1.000000	0.000000	0.000000	1.000000
66	C-SRRR	1.000000	0.000000	0.000000	1.000000
67	C-STATEINCTAX	1.000000	0.135977	-1.473993	2.338016
68	C-STATETAX	1.000000	0.135832	-1.469043	2.333211
69	C-STEAM	1.000000	0.000000	1.000000	0.000000
70	C-STEAMCWIP	1.000000	0.000000	1.000000	0.000000
71	C-TCR	1.000000	0.000000	0.328864	0.671136
72	C-TCWIP	1.000000	0.000000	1.000000	0.000000
73	C-TPIS	1.000000	0.000000	1.000000	0.000000
74	C-UMWI	1.000000	0.000000	1.000000	0.000000
75	C-WIND	1.000000	0.000000	1.000000	0.000000
76	C-WINDCWIP	1.000000	0.000000	1.000000	0.000000
77	C-WPPI	1.000000	0.000000	1.000000	0.000000



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Line No.	Rate Base	Customer Class Allocator
		(1)
1	Plant in Service	
2	Steam	
3	PIS - Steam	CC-PROD
4	PIS - Steam Contra	CC-STEAMPIS-C
5	Hydro	
6	PIS - Hydro	CC-PROD
7	PIS - Hydro Contra	CC-HYDROPIS-C
8	Wind	
9	PIS - Wind	CC-PROD
10	PIS - Wind Contra	CC-WINDPIS-C
11	Solar	
12	PIS - Solar	CC-PROD
13	Transmission	
14	PIS - Transmission Production	CC-PROD
15	PIS - Transmission	CC-TRAN
16	PIS - Transmission Contra	CC-TPIS-C
17	Distribution-Primary	
18	PIS - Primary Overhead Lines	CC-DPOHL
19	PIS - Primary Underground Lines	CC-DPUGL
20	Distribution-Secondary	
21	PIS - Secondary Overhead Lines	CC-DSOHL
22	PIS - Secondary Underground Lines	CC-DSUGL
23	PIS - Overhead Transformer	CC-DSOHT
24	PIS - Underground Transformer	CC-DSUGT
25	PIS - Overhead Services	CC-DSOHS
26	PIS - Underground Services	CC-DSUGS
27	PIS - Leased Property	CC-DSLEASED
28	PIS - Street Lighting	CC-DSLIGHTING
29	Distribution-Other	
30	PIS - Meters	CC-DSMETERS
31	PIS - Distribution Production	CC-PROD
32	PIS - Distribution Bulk Delivery	CC-DODBD
33	PIS - Distribution Substations	CC-DODSUB
34	PIS - Distribution Bulk Delivery Specific Assignment	CC-DODBDSA
35	PIS - Distribution Primary Specific Assignment	CC-DODPSA
36	Distribution-Contra	
37	PIS - Distribution Contra	CC-DPPIS
38	General Plant	
39	PIS - General Plant	CC-OMLXAG
40	PIS - General Plant Contra	CC-OMLXAG
41	Intangible Plant	

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Line No.	Rate Base	Customer Class Allocator
		(1)
42	PIS - Intangible Plant	CC-OMLXAG
43	Construction Work in Progress	
44	Steam	
45	CWIP - Steam	CC-PROD
46	CWIP - Steam Contra	CC-STEAMCWIP-C
47	Hydro	
48	CWIP - Hydro	CC-PROD
49	Wind	
50	CWIP - Wind	CC-PROD
51	Transmission	
52	CWIP - Transmission	CC-TRAN
53	CWIP - Transmission Contra	CC-TCWIP-C
54	Distribution-Secondary	
55	CWIP - Secondary Overhead Lines	CC-DSOHL
56	CWIP - Secondary Underground Lines	CC-DSUGL
57	CWIP - Overhead Transformer	CC-DSOHT
58	CWIP - Street Lighting	CC-DSLIGHTING
59	Distribution-Other	
60	CWIP - Meters	CC-DSMETERS
61	CWIP - Distribution Bulk Delivery	CC-DODBD
62	CWIP - Distribution Substations	CC-DODSUB
63	General Plant	
64	CWIP - General Plant	CC-OMLXAG
65	CWIP - General Plant Contra	CC-OMLXAG
66	Intangible Plant	
67	CWIP - Intangible Plant	CC-OMLXAG
68	Accumulated Depreciation	
69	Steam	
70	AD - Steam	CC-PROD
71	AD - Steam Contra	CC-STEAMAD-C
72	Hydro	
73	AD - Hydro	CC-PROD
74	AD - Hydro Contra	CC-HYDROAD-C
75	Wind	
76	AD - Wind	CC-PROD
77	AD - Wind Contra	CC-WINDAD-C
78	Solar	
79	AD - Solar	CC-PROD
80	Transmission	
81	AD - Transmission	CC-TPISXCONTRA
82	AD - Transmission Contra	CC-TAD-C

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Line No.	Rate Base	Customer Class Allocator
		(1)
83	Distribution-Primary	
84	AD - Primary Overhead Lines	CC-DPOHL
85	AD - Primary Underground Lines	CC-DPUGL
86	Distribution-Secondary	
87	AD - Secondary Overhead Lines	CC-DSOHL
88	AD - Secondary Underground Lines	CC-DSUGL
89	AD - Overhead Transformer	CC-DSOHT
90	AD - Underground Transformer	CC-DSUGT
91	AD - Overhead Services	CC-DSOHS
92	AD - Underground Services	CC-DSUGS
93	AD - Leased Property	CC-DSLEASED
94	AD - Street Lighting	CC-DSLIGHTING
95	Distribution-Other	
96	AD - Meters	CC-DSMETERS
97	AD - Distribution-Production	CC-PROD
98	AD - Distribution Bulk Delivery	CC-DODBD
99	AD - Distribution Substations	CC-DODSUB
100	AD - Distribution Bulk Delivery Specific Assignment	CC-DODBDSA
101	AD - Distribution Primary Specific Assignment	CC-DODPSA
102	Distribution-Contra	
103	AD - Distribution Contra	CC-DPAD
104	General Plant	
105	AD - General Plant	CC-OMLXAG
106	AD - General Plant Contra	CC-OMLXAG
107	Accumulated Amortization	
108	Intangible Plant	
109	AA - Intangible Plant	CC-OMLXAG
110	Fuel Inventory	
111	Fuel Inventory	
112	Fuel Inventory	CC-PROD
113	Materials and Supplies	
114	Production	
115	M&S - Production	CC-PROD
116	Transmission	
117	M&S - Transmission	CC-TPIS
118	Distribution	
119	M&S - Distribution	CC-DPIS
120	Prepayments	
121	Other Prepayments	
122	Other Prepayments	CC-EPIS
123	Prepaid Pension Asset	

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		(1)
124	Prepaid Pension Asset	CC-OMLXAG
125	Prepaid Silver Bay Power	
126	Prepaid Silver Bay Power	CC-PROD
127	OPEB	
128	OPEB	CC-OMLXAG
129	Cash Working Capital	
130	O&M Expenses	
131	CWC - Fuel	CC-PROD
132	CWC - Purchased Power	CC-PPOWER
133	CWC - Payroll	CC-OMLXFPP
134	CWC - Other O&M	CC-OMEXPCWC
135	Taxes	
136	CWC - Property Taxes	CC-PROPTAX
137	CWC - Payroll Taxes	CC-OMLABOR
138	CWC - Air Quality Emission Tax	CC-PROD
139	CWC - Minnesota Wind Production Tax	CC-PROD
140	CWC - Sales Tax Collections	CC-OMLXAG
141	CWC - Income Taxes	CC-RATEBASE
142	CWC - Income Tax Increase	CC-RATEBASEMN
143	Asset Retirement Obligation	
144	Asset Retirement Obligation	
145	Asset Retirement Obligation	CC-PROD
146	Electric Vehicle Program	
147	Electric Vehicle Program	
148	Electric Vehicle Program	CC-DPIS
149	Workers Compensation Deposit	
150	Workers Compensation Deposit	
151	Workers Compensation Deposit	CC-OMLXAG
152	Unamortized WPPI Transmission Amortization	
153	Unamortized WPPI Transmission Amortization	
154	Unamortized WPPI Transmission Amortization	CC-TPIS
155	Unamortized UMWI Transaction Cost	
156	Unamortized UMWI Transaction Cost	
157	Unamortized UMWI Transaction Cost	CC-TPIS
158	Unamortized Boswell 1 and 2	
159	Unamortized Boswell 1 and 2	
160	Unamortized Boswell 1 and 2	CC-PROD
161	Customer Advances	
162	Distribution-Primary	
163	CA - Primary Overhead Lines	CC-DPOHL
164	Distribution-Secondary	

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		(1)
165	CA - Secondary Overhead Lines	CC-DSOHL
166	Customer Deposits	
167	Customer Deposits	
168	Customer Deposits	CC-ADVANCES
169	Other Deferred Credits - Hibbard	
170	Other Deferred Credits - Hibbard	
171	Other Deferred Credits - Hibbard	CC-STEAM
172	Wind Performance Deposit	
173	Wind Performance Deposit	
174	Wind Performance Deposit	CC-WIND
175	Accumulated Deferred Income Taxes	
176	Steam	
177	ADIT-Cr - Steam	CC-STEAM
178	Hydro	
179	ADIT-Cr - Hydro	CC-HYDRO
180	Wind	
181	ADIT-Cr - Wind	CC-WIND
182	Solar	
183	ADIT-Cr - Solar	CC-SOLAR
184	Transmission	
185	ADIT-Cr - Transmission	CC-TPIS
186	Distribution	
187	ADIT-Cr - Distribution	CC-DPIS
188	General Plant	
189	ADIT-Cr - General Plant	CC-OMLXAG
190	Steam	
191	ADIT-Dr - Steam	CC-STEAM
192	Hydro	
193	ADIT-Dr - Hydro	CC-HYDRO
194	Wind	
195	ADIT-Dr - Wind	CC-WIND
196	Solar	
197	ADIT-Dr - Solar	CC-SOLAR
198	Transmission	
199	ADIT-Dr - Transmission	CC-TPIS
200	Distribution	
201	ADIT-Dr - Distribution	CC-DPIS
202	General Plant	
203	ADIT-Dr - General Plant	CC-OMLXAG

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Line No.	Operating Income	Customer Class Allocator
		(1)
1	Operating Revenue	
2	Revenue from Sales by Rate Class and Dual Fuel	
3	Sales by Rate Class	CC-RSALES
4	Dual Fuel	CC-PRODMN
5	Other Revenue from Sales	
6	Intersystem Sales	CC-PROD
7	LP Demand Response	CC-PRODMN
8	Sales for Resale	CC-PROD
9	Production	
10	OOR - Production	CC-PROD
11	Transmission	
12	OOR - Transmission	CC-TPIS
13	Distribution-Primary	
14	OOR - Primary Overhead Lines	CC-DPOHL
15	OOR - Primary Underground Lines	CC-DPUGL
16	Distribution-Secondary	
17	OOR - Secondary Overhead Lines	CC-DSOHL
18	OOR - Secondary Underground Lines	CC-DSUGL
19	OOR - Overhead Transformer	CC-DSOHT
20	OOR - Underground Transformer	CC-DSUGT
21	OOR - Overhead Services	CC-DSOHS
22	OOR - Underground Services	CC-DSUGS
23	OOR - Leased Property	CC-DSLEASED
24	OOR - Street Lighting	CC-DSLIGHTING
25	Distribution-Other	
26	OOR - Meters	CC-DSMETERS
27	OOR - Distribution Production	CC-PROD
28	OOR - Distribution Bulk Delivery	CC-DODBD
29	OOR - Distribution Substations	CC-DODSUB
30	OOR - Distribution Bulk Delivery Specific Assignment	CC-DODBDSA
31	OOR - Distribution Primary Specific Assignment	CC-DODPSA
32	General Plant	
33	OOR - General Plant	CC-OMLXAG
34	Gains from Disposition of Allowances and Utility Plant	
35	OOR - Gains from Disposition of Allowances and Utility Plant	CC-PRODMN
36	Conservation Improvement Program	
37	OOR - Conservation Improvement Program	CC-CIP
38	Renewable Resources Rider	
39	OOR - Renewable Resources Rider	CC-RRR
40	Solar Renewable Resources Rider	
41	OOR - Solar Renewable Resources Rider	CC-SRRR

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Line No.	Operating Income	Customer Class Allocator
		(1)
42	Transmission Cost Recovery Rider	
43	OOR - Transmission Cost Recovery Rider	CC-TCR
44	BEC4 Rider	
45	OOR - BEC4 Rider	CC-BEC4
46	Electric Vehicle Rider	
47	OOR - Electric Vehicle Rider	CC-DPIS
48	Operation and Maintenance Expenses	
49	Steam	
50	O&M - Steam	CC-PROD
51	Hydro	
52	O&M - Hydro	CC-PROD
53	Wind	
54	O&M - Wind	CC-PROD
55	Solar	
56	O&M - Solar	CC-PROD
57	Transmission	
58	O&M - Transmission	CC-TPIS
59	Distribution	
60	O&M - Meters	CC-DSMETERS
61	O&M - Distribution-Other	CC-DPISXMETERS
62	Other Power Supply	
63	O&M - Other Power Supply	CC-PROD
64	Purchased Power	
65	O&M - Purchased Power	CC-PROD
66	Fuel	
67	O&M - Fuel	CC-PROD
68	Customer Accounting	
69	O&M - Customer Accounting	CC-OMACCOUNT
70	Customer Credit Cards	
71	O&M - Customer Credit Cards	CC-OMCC
72	Customer Service and Information	
73	O&M - Customer Service and Information	CC-OMCSERVICE
74	Conservation Improvement Program	
75	O&M - Conservation Improvement Program	CC-CIP
76	Sales	
77	O&M - Sales	CC-OMSALES
78	Administrative and General	
79	O&M - Property Insurance	CC-EPIS
80	O&M - Regulatory Expenses - MISO	CC-TPIS
81	O&M - Regulatory Expenses - MISC	CC-EPIS
82	O&M - Advertising	CC-OMLXAG

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Line No.	Operating Income	Customer Class Allocator
		(1)
83	O&M - Franchise Requirements	CC-RATEBASEMN
84	O&M - Other Administrative and General	CC-OMLXAG
85	Charitable Contributions	
86	O&M - Charitable Contributions	CC-OMLXAG
87	Interest on Customer Deposits	
88	O&M - Interest on Customer Deposits	CC-RATEBASEMN
89	Depreciation Expense	
90	Steam	
91	DE - Steam	CC-PROD
92	DE - Steam Contra	CC-STEAMDE-C
93	Hydro	
94	DE - Hydro	CC-PROD
95	DE - Hydro Contra	CC-HYDRODE-C
96	Wind	
97	DE - Wind	CC-PROD
98	DE - Wind Contra	CC-WINDDE-C
99	Solar	
100	DE - Solar	CC-PROD
101	Transmission	
102	DE - Transmission	CC-TPISXCONTRA
103	DE - Transmission Contra	CC-TDE-C
104	Distribution	
105	DE - Distribution	CC-DADXCONTRA
106	DE - Distribution Contra	CC-DPAD
107	General Plant	
108	DE - General Plant	CC-OMLXAG
109	DE - General Plant Contra	CC-OMLXAG
110	Amortization Expense	
111	Amortization Expense	
112	AE - Intangible Plant	CC-OMLXAG
113	AE - UMWI	CC-PROD
114	AE - Accretion	CC-PROD
115	AE - Boswell 1 and 2	CC-PROD
116	Taxes Other than Income Taxes	
117	Steam	
118	PrT - Steam	CC-STEAM
119	Hydro	
120	PrT - Hydro	CC-HYDRO
121	Wind	
122	PrT - Wind	CC-WIND
123	Transmission	



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Line No.	Operating Income	Customer Class Allocator
		(1)
124	PrT - Transmission	CC-TPIS
125	Distribution	
126	PrT - Distribution	CC-DPIS
127	General Plant	
128	PrT - General Plant	CC-OMLXAG
129	Steam	
130	PaT - Steam	CC-OMLSTEAM
131	Hydro	
132	PaT - Hydro	CC-OMLHYDRO
133	Wind	
134	PaT - Wind	CC-OMLWIND
135	Transmission	
136	PaT - Transmission	CC-TPIS
137	Distribution	
138	PaT - Distribution	CC-OMLD
139	Other Power Supply	
140	PaT - Other Power Supply	CC-PROD
141	Fuel	
142	PaT - Fuel	CC-PROD
143	Customer Accounting	
144	PaT - Customer Accounting	CC-OMCACCOUNT
145	Customer Service and Information	
146	PaT - Customer Service and Information	CC-OMCSERVICE
147	Sales	
148	PaT - Sales	CC-OMSALES
149	Administrative and General	
150	PaT - Administrative and General	CC-OMLAG
151	Air Quality Emission Tax	
152	Air Quality Emission Tax	CC-PROD
153	Minnesota Wind Production Tax	
154	Minnesota Wind Production Tax	CC-PROD
155	Minnesota Solar Production Tax	
156	Minnesota Solar Production Tax	CC-PROD
157	State Income Taxes	
158	State Income Taxes	
159	State Tax	CC-STATETAX
160	State Tax Credits	CC-EPIS
161	State Minimum Tax	CC-EPIS
162	Federal Income Taxes	
163	Federal Income Taxes	
164	Federal Tax	CC-FEDTAX

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Line No.	Operating Income	Customer Class Allocator
		(1)
165	Federal Tax Credits	CC-EPIS
166	Deferred Income Taxes Debit	
167	Steam	
168	DITD - Steam	CC-STEAM
169	Hydro	
170	DITD - Hydro	CC-HYDRO
171	Wind	
172	DITD - Wind	CC-WIND
173	Solar	
174	DITD - Solar	CC-SOLAR
175	Transmission	
176	DITD - Transmission	CC-TPIS
177	Distribution	
178	DITD - Distribution	CC-DPIS
179	General Plant	
180	DITD - General Plant	CC-OMLXAG
181	Deferred Income Taxes Credit	
182	Steam	
183	DITC - Steam	CC-STEAM
184	Hydro	
185	DITC - Hydro	CC-HYDRO
186	Wind	
187	DITC - Wind	CC-WIND
188	Solar	
189	DITC - Solar	CC-SOLAR
190	Transmission	
191	DITC - Transmission	CC-TPIS
192	Distribution	
193	DITC - Distribution	CC-DPIS
194	General Plant	
195	DITC - General Plant	CC-OMLXAG
196	Investment Tax Credit	
197	Steam	
198	ITC - Steam	CC-STEAM
199	Hydro	
200	ITC - Hydro	CC-HYDRO
201	Transmission	
202	ITC - Transmission	CC-TPIS
203	Distribution	
204	ITC - Distribution	CC-DPIS
205	Allowance for Funds Used During Construction	

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Line No.	Operating Income	Customer Class Allocator
		(1)
206	Steam	
207	AFUDC - Steam	CC-STEAMCWIP
208	Hydro	
209	AFUDC - Hydro	CC-HYDROCWIP
210	Wind	
211	AFUDC - Wind	CC-WINDCWIP
212	Transmission	
213	AFUDC - Transmission	CC-TCWIP
214	Distribution	
215	AFUDC - Distribution	CC-DCWIP
216	General Plant	
217	AFUDC - General Plant	CC-OMLXAG
218	Intangible Plant	
219	AFUDC - Intangible Plant	CC-OMLXAG

Line No.	Operating Income Support	Customer Class Allocator
		(1)
1	Additions and Deductions to Income	
2	Additions and Deductions to Income	
3	A&D - Accrued Post Employment Benefits - FAS 112 Operating	CC-OMLXAG
4	A&D - Accrued Vacation	CC-OMLXAG
5	A&D - Asset Retirement Obligation Accretion	CC-EPIS
6	A&D - Bond Issue Costs (NCL)	CC-RATEBASEMN
7	A&D - Boswell Transmission Agreement	CC-TRAN
8	A&D - Capitalized Overheads	CC-OMLXAG
9	A&D - Conservation Improvement Project	CC-CIP
10	A&D - Contribution in Aid of Construction	CC-DSOHL
11	A&D - Cost to Retire	CC-EPIS
12	A&D - Deferred Non-Qualified Plans - Operating	CC-OMLXAG
13	A&D - Deferred Non-Qualified Plans (NCA)	CC-OMLXAG
14	A&D - Director Fees - Deferred	CC-OMLXAG
15	A&D - Dues	CC-OMLXAG
16	A&D - EIP Death Benefit	CC-OMLXAG
17	A&D - ESPP Disqualifying Disposition	CC-OMLXAG
18	A&D - FAS 158 - Monthly	CC-OMLXAG
19	A&D - FAS 158 - OCI Adjustment	CC-OMLXAG
20	A&D - Fuel Clause Adjustment	CC-PROD
21	A&D - Interest on Long Term Debt (Interest Synchronization)	CC-RATEBASE
22	A&D - Meals and Entertainment	CC-OMLXAG
23	A&D - Medicare Subsidy	CC-OMLXAG
24	A&D - MISO Reserve	CC-TRAN
25	A&D - ND ITC Regulatory Liability	CC-WIND
26	A&D - Nondeductible Parking	CC-RATEBASE
27	A&D - OPEB - FAS 106 Operating	CC-OMLXAG
28	A&D - Penalties	CC-RATEBASE
29	A&D - Pension Expense - Operating (NCA)	CC-OMLXAG
30	A&D - Performance Shares - FAW 123R	CC-OMLXAG
31	A&D - Political Activities	CC-OMLXAG
32	A&D - Prepaid Bison Easements	CC-WIND
33	A&D - Prepaid Insurance	CC-EPIS
34	A&D - Property Taxes	CC-PROPTAX
35	A&D - Restricted Stock	CC-OMLXAG
36	A&D - Retail Rate Case Expense	CC-RATEBASEMN
37	A&D - Retirements	CC-OMLXAG
38	A&D - RSOP	CC-OMLXAG
39	A&D - Section 162(m) Limitation	CC-OMLXAG
40	A&D - Tax/Book Depreciation Difference	CC-EPIS
41	A&D - Tax Capitalized Interest	CC-EPIS

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Line No.	Operating Income Support	Customer Class Allocator
		(1)
42	A&D - Bad Debt Expense	CC-RATEBASE
43	A&D - Employee Expenses - Nondeductible	CC-OMLXAG
44	A&D - Officer Comp	CC-OMLXAG
45	A&D - Performance Shares	CC-OMLXAG
46	State Taxes	
47	State Taxable Income	
48	State Adjusted Net Income Before Taxes	CC-ADJNETINC
49	State NOL Utilization	CC-EPIS
50	State Depreciation Modification	CC-EPIS
51	Federal Taxes	
52	Federal Taxable Income	
53	Federal Adjusted Net Income Before Taxes	CC-ADJNETINC
54	State Tax Deduction	CC-STATEINCTAX
55	Federal NOL Utilization	CC-EPIS
56	Operation and Maintenance Expense - Labor Only	
57	Production	
58	L - Steam	CC-PROD
59	L - Hydro	CC-PROD
60	L - Wind	CC-PROD
61	Transmission	
62	L - Transmission	CC-TPIS
63	Distribution	
64	L - Meters	CC-DSMETERS
65	L - Distribution-Other	CC-DPISXMETERS
66	Other Power Supply	
67	L - Other Power Supply	CC-PROD
68	Fuel	
69	L - Fuel	CC-PROD
70	Customer Accounting	
71	L - Customer Accounting	CC-OMCACCOUNT
72	Customer Service and Information	
73	L - Customer Service and Information	CC-OMCSERVICE
74	Sales	
75	L - Sales	CC-OMSALES
76	Administrative and General	
77	L - Property Insurance	CC-EPIS
78	L - Advertising	CC-OMLXAG
79	L - Other Administrative and General	CC-OMLXAG

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Line No.	Customer Class Allocator	Customer						
		Total	FERC	Residential	General Service	Large Light & Power	Large Power	Lighting
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	CC-ADJNETINC	\$10,311,998	\$1,470,821	(\$18,100,123)	(\$2,854,685)	\$5,552,698	\$23,234,675	\$1,008,611
2	CC-ADVANCES	(\$728,725)	\$0	(\$590,374)	(\$106,074)	(\$1,617)	\$0	(\$30,660)
3	CC-CIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	CC-DADXCONTRA	(\$112,533,848)	(\$419,488)	(\$83,689,646)	(\$18,031,547)	(\$678,417)	(\$963,334)	(\$8,751,415)
5	CC-DCWIP	\$13	\$0	\$9	\$2	\$0	\$0	\$3
6	CC-DCWIPXCONTRA	\$13	\$0	\$9	\$2	\$0	\$0	\$3
7	CC-DODBD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	CC-DODBDSA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	CC-DODPSA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	CC-DODSUB	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	CC-DPAD	(\$34,755,229)	\$0	(\$28,128,110)	(\$5,218,902)	(\$108,912)	\$0	(\$1,299,305)
12	CC-DPIS	\$235,515,615	\$879,035	\$175,116,840	\$37,738,642	\$1,420,716	\$2,018,660	\$18,341,722
13	CC-DPISXCONTRA	\$235,519,151	\$879,035	\$175,119,702	\$37,739,173	\$1,420,727	\$2,018,660	\$18,341,854
14	CC-DPISXMETERS	\$157,831,417	\$0	\$116,231,666	\$22,942,710	\$459,479	\$0	\$18,197,562
15	CC-DPOHL	\$141,048	\$0	\$114,153	\$21,180	\$442	\$0	\$5,273
16	CC-DPPIS	\$72,530,152	\$0	\$58,700,119	\$10,891,247	\$227,287	\$0	\$2,711,499
17	CC-DPUGL	\$141,048	\$0	\$114,153	\$21,180	\$442	\$0	\$5,273
18	CC-DSLEASED	\$3,222,813	\$0	\$0	\$0	\$0	\$0	\$3,222,813
19	CC-DSLIGHTING	\$1	\$0	\$0	\$0	\$0	\$0	\$1
20	CC-DSMETERS	\$72,932,876	\$825,271	\$55,283,638	\$13,890,983	\$902,446	\$1,895,195	\$135,343
21	CC-DSOHL	\$90,441	\$0	\$73,391	\$12,493	\$67	\$0	\$4,490
22	CC-DSOHS	\$90,441	\$0	\$73,391	\$12,493	\$67	\$0	\$4,490
23	CC-DSOHT	\$90,441	\$0	\$73,391	\$12,493	\$67	\$0	\$4,490
24	CC-DSUGL	\$53,104	\$0	\$40,762	\$11,184	\$375	\$0	\$783
25	CC-DSUGS	\$53,104	\$0	\$40,762	\$11,184	\$375	\$0	\$783
26	CC-DSUGT	\$53,104	\$0	\$40,762	\$11,184	\$375	\$0	\$783
27	CC-DXCONTRA	\$235,519,151	\$879,035	\$175,119,702	\$37,739,173	\$1,420,727	\$2,018,660	\$18,341,854
28	CC-EPIS	\$282,332,773	\$1,158,389	\$210,677,658	\$45,054,891	\$2,521,872	\$2,470,734	\$20,449,230
29	CC-FEDTAX	\$9,362,260	\$1,326,930	(\$16,280,913)	(\$2,565,217)	\$5,009,077	\$20,958,209	\$914,174
30	CC-HYDRO	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	CC-HYDROAD-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	CC-HYDROCWIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	CC-HYDRODE-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CC-HYDROPIIS-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	CC-OMCACCOUNT	\$6,788,355	\$55,802	\$5,589,396	\$949,487	\$74,159	\$71,183	\$48,328
36	CC-OMCC	\$347,259	\$0	\$335,046	\$11,330	\$54	\$0	\$829
37	CC-OMCSERVICE	\$81,987	\$850	\$52,719	\$15,744	\$11,522	\$1,130	\$22
38	CC-OMEXPCWC	(\$13,205,364)	(\$63,400)	(\$10,122,268)	(\$1,967,246)	(\$238,251)	(\$95,644)	(\$718,554)
39	CC-OMLABOR	(\$12,477,909)	(\$74,444)	(\$9,477,744)	(\$1,949,977)	(\$293,401)	(\$120,483)	(\$561,860)
40	CC-OMLAG	(\$4,702,557)	(\$28,049)	(\$3,571,835)	(\$734,901)	(\$110,522)	(\$45,403)	(\$211,847)

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Line No.	Customer Class Allocator	Customer						
		Total	FERC	Residential	General Service	Large Light & Power	Large Power	Lighting
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
41	CC-OMLD	(\$4,180,278)	(\$15,071)	(\$3,107,217)	(\$667,721)	(\$24,772)	(\$34,609)	(\$330,888)
42	CC-OMLHYDRO	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	CC-OMLSTEAM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	CC-OMLWIND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	CC-OMLXAG	(\$7,775,352)	(\$46,395)	(\$5,905,909)	(\$1,215,076)	(\$182,879)	(\$75,080)	(\$350,013)
46	CC-OMLXFPP	(\$12,477,909)	(\$74,444)	(\$9,477,744)	(\$1,949,977)	(\$293,401)	(\$120,483)	(\$561,860)
47	CC-OMSALES	\$100,000	\$0	\$100,000	\$0	\$0	\$0	\$0
48	CC-PPOWER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	CC-PROD	\$200,000	\$26,323	\$26,563	\$16,415	\$28,144	\$102,249	\$306
50	CC-PRODMN	\$173,677	\$0	\$26,563	\$16,415	\$28,144	\$102,249	\$306
51	CC-PROPTAX	(\$3,736,035)	(\$14,095)	(\$2,778,995)	(\$598,389)	(\$23,715)	(\$32,096)	(\$288,745)
52	CC-RATEBASE	\$117,301,844	\$494,015	\$87,535,037	\$18,713,076	\$1,123,825	\$1,038,270	\$8,397,621
53	CC-RATEBASEMN	\$116,807,829	\$0	\$87,535,037	\$18,713,076	\$1,123,825	\$1,038,270	\$8,397,621
54	CC-RSALES	\$48,196,565	\$1,662,860	\$11,067,982	\$3,059,652	\$6,080,400	\$23,108,039	\$3,217,632
55	CC-SRRR	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	CC-STATEINCTAX	(\$949,737)	(\$143,891)	\$1,819,210	\$289,468	(\$543,621)	(\$2,276,466)	(\$94,437)
57	CC-STATETAX	\$9,700,980	\$1,468,314	(\$18,556,065)	(\$2,952,191)	\$5,547,240	\$23,229,327	\$964,355
58	CC-STEAM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	CC-STEAMAD-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	CC-STEAMCWIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	CC-STEAMCWIP-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	CC-STEAMDE-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	CC-STEAMPIS-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	CC-TAD-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	CC-TCR	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	CC-TCWIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	CC-TDE-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	CC-TPIS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	CC-TPIS-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	CC-TPISXCONTRA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	CC-TRAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	CC-WIND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	CC-WINDAD-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	CC-WINDCWIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	CC-WINDDE-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	CC-WINDPIS-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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Line No.	Customer Class Allocator	Demand						
		Total	FERC	Residential	General Service	Large Light & Power	Large Power	Lighting
		(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	CC-ADJNETINC	(\$96,482,244)	\$15,035,503	(\$63,900,109)	(\$22,198,381)	(\$35,411,920)	\$10,629,490	(\$636,827)
2	CC-ADVANCES	(\$1,033,455)	\$0	(\$512,468)	(\$261,773)	(\$255,246)	\$0	(\$3,967)
3	CC-CIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	CC-DADXCONTRA	(\$222,573,876)	(\$16,054,656)	(\$94,083,517)	(\$52,452,351)	(\$57,444,328)	(\$1,787,979)	(\$751,046)
5	CC-DCWIP	\$745,531	\$1	\$300,727	\$197,804	\$243,951	\$0	\$3,048
6	CC-DCWIPXCONTRA	\$745,531	\$1	\$300,727	\$197,804	\$243,951	\$0	\$3,048
7	CC-DODBD	\$695,465	\$196,695	\$187,381	\$123,590	\$167,384	\$18,516	\$1,899
8	CC-DODBDSA	\$1	\$1	\$0	\$0	\$0	\$0	\$0
9	CC-DODPSA	\$1	\$1	\$0	\$0	\$0	\$0	\$0
10	CC-DODSUB	\$463,013	\$0	\$186,764	\$122,847	\$151,509	\$0	\$1,893
11	CC-DPAD	(\$78,504,587)	\$0	(\$31,666,134)	(\$20,828,888)	(\$25,688,615)	\$0	(\$320,950)
12	CC-DPIS	\$465,462,086	\$33,682,579	\$196,741,716	\$109,655,340	\$120,061,251	\$3,751,170	\$1,570,030
13	CC-DPISXCONTRA	\$465,470,065	\$33,682,579	\$196,744,934	\$109,657,457	\$120,063,862	\$3,751,170	\$1,570,062
14	CC-DPISXMETERS	\$465,462,085	\$33,682,579	\$196,741,716	\$109,655,340	\$120,061,251	\$3,751,170	\$1,570,030
15	CC-DPOHL	\$453,979	\$0	\$183,120	\$120,450	\$148,553	\$0	\$1,856
16	CC-DPPIS	\$163,646,823	\$0	\$66,009,675	\$43,418,880	\$53,549,231	\$0	\$669,036
17	CC-DPUGL	\$453,979	\$0	\$183,120	\$120,450	\$148,553	\$0	\$1,856
18	CC-DSLEASD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CC-DSLIGHTING	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	CC-DSMETERS	\$100,000	\$12,356	\$14,716	\$8,557	\$14,793	\$49,406	\$172
21	CC-DSOHL	\$479,310	\$0	\$354,119	\$106,278	\$17,387	\$0	\$1,526
22	CC-DSOHS	\$477,784	\$0	\$354,119	\$106,278	\$17,387	\$0	\$0
23	CC-DSOHT	\$339,817	\$0	\$236,813	\$85,492	\$15,967	\$0	\$1,545
24	CC-DSUGL	\$380,585	\$0	\$196,696	\$86,323	\$97,300	\$0	\$266
25	CC-DSUGS	\$380,319	\$0	\$196,696	\$86,323	\$97,300	\$0	\$0
26	CC-DSUGT	\$290,601	\$0	\$131,539	\$69,439	\$89,354	\$0	\$269
27	CC-DXCONTRA	\$465,470,065	\$33,682,579	\$196,744,934	\$109,657,457	\$120,063,862	\$3,751,170	\$1,570,062
28	CC-EPIS	\$3,897,722,296	\$499,807,172	\$691,587,150	\$403,782,986	\$624,947,974	\$1,670,682,149	\$6,914,865
29	CC-FEDTAX	(\$86,187,077)	\$13,669,724	(\$57,488,869)	(\$19,935,929)	(\$31,806,884)	\$9,947,808	(\$572,928)
30	CC-HYDRO	\$188,439,549	\$22,919,902	\$27,823,099	\$16,151,154	\$27,924,857	\$93,296,421	\$324,116
31	CC-HYDROAD-C	\$96,867	\$0	\$16,283	\$9,452	\$16,342	\$54,600	\$190
32	CC-HYDROCWIP	\$2,344,467	\$285,157	\$346,160	\$200,944	\$347,427	\$1,160,745	\$4,032
33	CC-HYDRODE-C	\$14,934	\$0	\$2,510	\$1,457	\$2,519	\$8,417	\$29
34	CC-HYDROPIIS-C	(\$715,956)	\$0	(\$120,349)	(\$69,862)	(\$120,789)	(\$403,554)	(\$1,402)
35	CC-OMACCOUNT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	CC-OMCC	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	CC-OMCSERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	CC-OMEXPCWC	(\$115,364,798)	(\$16,155,427)	(\$20,251,415)	(\$12,047,307)	(\$18,466,869)	(\$48,256,346)	(\$187,434)
39	CC-OMLABOR	(\$49,736,945)	(\$6,251,090)	(\$10,607,983)	(\$6,153,738)	(\$8,692,950)	(\$17,934,440)	(\$96,744)
40	CC-OMLAG	(\$18,779,662)	(\$2,360,411)	(\$4,003,581)	(\$2,322,529)	(\$3,281,565)	(\$6,775,055)	(\$36,520)



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Line No.	Customer Class Allocator	Demand						
		Total	FERC	Residential	General Service	Large Light & Power	Large Power	Lighting
		(8)	(9)	(10)	(11)	(12)	(13)	(14)
41	CC-OMLD	(\$8,400,319)	(\$607,879)	(\$3,550,651)	(\$1,978,979)	(\$2,166,778)	(\$67,698)	(\$28,335)
42	CC-OMLHYDRO	(\$1,374,587)	(\$167,191)	(\$202,958)	(\$117,816)	(\$203,700)	(\$680,558)	(\$2,364)
43	CC-OMLSTEAM	(\$9,976,042)	(\$1,213,386)	(\$1,472,963)	(\$855,047)	(\$1,478,350)	(\$4,939,138)	(\$17,159)
44	CC-OMLWIND	(\$446,074)	(\$54,256)	(\$65,863)	(\$38,233)	(\$66,104)	(\$220,851)	(\$767)
45	CC-OMLXAG	(\$30,957,283)	(\$3,890,679)	(\$6,604,401)	(\$3,831,210)	(\$5,411,384)	(\$11,159,385)	(\$60,224)
46	CC-OMLXFPF	(\$49,736,945)	(\$6,251,090)	(\$10,607,983)	(\$6,153,738)	(\$8,692,950)	(\$17,934,440)	(\$96,744)
47	CC-OMSALES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	CC-PPOWER	(\$80,767,873)	(\$9,823,796)	(\$11,925,376)	(\$6,922,614)	(\$11,968,991)	(\$39,988,174)	(\$138,921)
49	CC-PROD	\$100,000	\$12,163	\$14,765	\$8,571	\$14,819	\$49,510	\$172
50	CC-PRODMN	\$87,837	\$0	\$14,765	\$8,571	\$14,819	\$49,510	\$172
51	CC-PROPTAX	(\$31,546,352)	(\$3,747,586)	(\$6,532,654)	(\$3,760,586)	(\$5,429,212)	(\$12,013,426)	(\$62,888)
52	CC-RATEBASE	\$2,123,374,623	\$275,968,757	\$357,467,847	\$209,515,506	\$332,823,885	\$943,948,647	\$3,649,980
53	CC-RATEBASEMN	\$1,847,405,866	\$0	\$357,467,847	\$209,515,506	\$332,823,885	\$943,948,647	\$3,649,980
54	CC-RSALES	\$246,541,417	\$57,207,918	\$0	\$14,874,026	\$20,829,702	\$153,629,771	\$0
55	CC-SRRR	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	CC-STATEINCTAX	\$10,295,163	(\$1,365,778)	\$6,411,238	\$2,262,451	\$3,605,035	(\$681,682)	\$63,899
57	CC-STATETAX	(\$104,917,578)	\$13,953,834	(\$65,396,819)	(\$23,072,236)	(\$36,764,413)	\$7,013,848	(\$651,792)
58	CC-STEAM	\$1,430,360,630	\$173,974,763	\$211,192,747	\$122,596,210	\$211,965,142	\$708,171,548	\$2,460,220
59	CC-STEAMAD-C	\$7,202,284	\$1,126,437	\$1,021,322	\$592,872	\$1,025,057	\$3,424,698	\$11,898
60	CC-STEAMCWIP	\$8,652,204	\$1,052,368	\$1,277,498	\$741,580	\$1,282,170	\$4,283,706	\$14,882
61	CC-STEAMCWIP-C	(\$33,339)	(\$5,824)	(\$4,625)	(\$2,685)	(\$4,642)	(\$15,509)	(\$54)
62	CC-STEAMDE-C	\$1,189,506	\$186,039	\$168,678	\$97,917	\$169,295	\$565,612	\$1,965
63	CC-STEAMPIS-C	(\$23,211,049)	(\$4,538,869)	(\$3,138,709)	(\$1,822,003)	(\$3,150,188)	(\$10,524,718)	(\$36,563)
64	CC-TAD-C	\$2,511,210	\$398,501	\$302,357	\$198,070	\$354,411	\$1,255,393	\$2,477
65	CC-TCR	\$9,476,513	\$0	\$0	\$0	\$0	\$9,476,513	\$0
66	CC-TCWIP	\$25,293,161	\$4,586,915	\$2,963,347	\$1,941,250	\$3,473,510	\$12,303,858	\$24,281
67	CC-TDE-C	\$1,048,484	\$178,669	\$124,482	\$81,547	\$145,913	\$516,852	\$1,020
68	CC-TPIS	\$850,297,391	\$150,114,421	\$101,577,724	\$65,853,640	\$117,509,581	\$414,377,808	\$864,218
69	CC-TPIS-C	(\$12,270,177)	(\$2,578,291)	(\$1,387,041)	(\$908,633)	(\$1,625,831)	(\$5,759,016)	(\$11,365)
70	CC-TPISXCONTRA	\$862,567,569	\$152,692,712	\$102,964,765	\$66,762,273	\$119,135,412	\$420,136,824	\$875,583
71	CC-TRAN	\$100,000	\$18,135	\$11,716	\$7,675	\$13,733	\$48,645	\$96
72	CC-WIND	\$824,037,772	\$100,227,714	\$121,669,177	\$70,628,277	\$122,114,157	\$407,981,101	\$1,417,345
73	CC-WINDAD-C	\$5,706,551	\$0	\$959,245	\$556,836	\$962,753	\$3,216,541	\$11,174
74	CC-WINDCWIP	\$942,904	\$114,685	\$139,220	\$80,816	\$139,729	\$466,832	\$1,622
75	CC-WINDDE-C	\$666,823	\$0	\$112,090	\$65,068	\$112,500	\$375,860	\$1,306
76	CC-WINDPIS-C	(\$23,348,950)	\$0	(\$3,924,852)	(\$2,278,355)	(\$3,939,207)	(\$13,160,815)	(\$45,721)

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Line No.	Customer Class Allocator	Energy						
		Total	FERC	Residential	General Service	Large Light & Power	Large Power	Lighting
		(15)	(16)	(17)	(18)	(19)	(20)	(21)
1	CC-ADJNETINC	\$166,840,257	(\$247,897)	\$63,965,503	\$34,565,717	\$40,438,637	\$27,958,151	\$160,147
2	CC-ADVANCES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	CC-CIP	\$10,000	\$0	\$3,995	\$2,621	\$3,330	\$0	\$54
4	CC-DADXCONTRA	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)
5	CC-DCWIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CC-DCWIPXCONTRA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	CC-DODBD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	CC-DODBDSA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	CC-DODPSA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	CC-DODSUB	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	CC-DPAD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	CC-DPIS	\$1	\$0	\$0	\$0	\$0	\$1	\$0
13	CC-DPISXCONTRA	\$1	\$0	\$0	\$0	\$0	\$1	\$0
14	CC-DPISXMETERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	CC-DPOHL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	CC-DPPIS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CC-DPUGL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CC-DSLEASED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CC-DSLIGHTING	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	CC-DSMETERS	\$100,000	\$14,386	\$11,978	\$7,801	\$13,252	\$52,450	\$133
21	CC-DSOHL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	CC-DSOHS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	CC-DSOHT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	CC-DSUGL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CC-DSUGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	CC-DSUGT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	CC-DXCONTRA	\$1	\$0	\$0	\$0	\$0	\$1	\$0
28	CC-EPIS	\$94,572,565	\$13,407,215	\$11,155,510	\$7,416,832	\$12,599,351	\$49,866,953	\$126,704
29	CC-FEDTAX	\$150,510,290	(\$220,714)	\$57,699,287	\$31,179,874	\$36,478,365	\$25,228,998	\$144,480
30	CC-HYDRO	\$29,255,737	\$4,142,612	\$3,451,592	\$2,294,820	\$3,898,327	\$15,429,183	\$39,203
31	CC-HYDROAD-C	\$15,039	\$0	\$2,067	\$1,374	\$2,334	\$9,240	\$23
32	CC-HYDROCWIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	CC-HYDRODE-C	\$2,318	\$0	\$319	\$212	\$360	\$1,424	\$4
34	CC-HYDROPIIS-C	(\$111,154)	\$0	(\$15,277)	(\$10,157)	(\$17,255)	(\$68,292)	(\$174)
35	CC-OMACCOUNT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	CC-OMCC	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	CC-OMCSERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	CC-OMEXPCWC	(\$119,490,818)	(\$15,396,513)	(\$17,114,699)	(\$11,341,234)	(\$18,063,319)	(\$57,371,425)	(\$203,628)
39	CC-OMLABOR	(\$17,432,022)	(\$2,468,375)	(\$2,056,630)	(\$1,367,368)	(\$2,322,817)	(\$9,193,474)	(\$23,359)
40	CC-OMLAG	(\$6,565,802)	(\$929,718)	(\$774,633)	(\$515,021)	(\$874,893)	(\$3,462,738)	(\$8,798)

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Line No.	Customer Class Allocator	Energy						
		Total	FERC	Residential	General Service	Large Light & Power	Large Power	Lighting
		(15)	(16)	(17)	(18)	(19)	(20)	(21)
41	CC-OMLD	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)
42	CC-OMLHYDRO	(\$1,651,087)	(\$233,794)	(\$194,795)	(\$129,511)	(\$220,007)	(\$870,767)	(\$2,212)
43	CC-OMLSTEAM	(\$5,916,780)	(\$837,816)	(\$698,062)	(\$464,112)	(\$788,411)	(\$3,120,451)	(\$7,928)
44	CC-OMLWIND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	CC-OMLXAG	(\$10,866,220)	(\$1,538,657)	(\$1,281,997)	(\$852,346)	(\$1,447,924)	(\$5,730,736)	(\$14,561)
46	CC-OMLXFPP	(\$14,133,669)	(\$2,001,328)	(\$1,667,490)	(\$1,108,645)	(\$1,883,311)	(\$7,453,955)	(\$18,939)
47	CC-OMSALES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	CC-PPOWER	(\$252,116,293)	(\$35,699,667)	(\$29,744,680)	(\$19,776,002)	(\$33,594,496)	(\$132,963,612)	(\$337,836)
49	CC-PROD	\$100,000	\$14,160	\$11,798	\$7,844	\$13,325	\$52,739	\$134
50	CC-PRODMN	\$85,840	\$0	\$11,798	\$7,844	\$13,325	\$52,739	\$134
51	CC-PROPTAX	(\$839,596)	(\$118,887)	(\$99,056)	(\$65,858)	(\$111,876)	(\$442,795)	(\$1,125)
52	CC-RATEBASE	\$80,890,666	\$11,461,974	\$9,563,122	\$6,357,844	\$10,791,518	\$42,607,523	\$108,685
53	CC-RATEBASEMN	\$69,428,692	\$0	\$9,563,122	\$6,357,844	\$10,791,518	\$42,607,523	\$108,685
54	CC-RSALES	\$451,875,769	\$39,704,568	\$100,880,190	\$59,065,483	\$80,674,167	\$170,961,311	\$590,050
55	CC-SRRR	\$2,029,674	\$0	\$679,056	\$415,931	\$918,419	\$0	\$16,268
56	CC-STATEINCTAX	(\$16,329,966)	\$27,183	(\$6,266,215)	(\$3,385,842)	(\$3,960,271)	(\$2,729,153)	(\$15,667)
57	CC-STATETAX	\$166,635,584	(\$276,912)	\$63,941,359	\$34,549,665	\$40,411,369	\$27,850,230	\$159,873
58	CC-STEAM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	CC-STEAMAD-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	CC-STEAMCWIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	CC-STEAMCWIP-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	CC-STEAMDE-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	CC-STEAMPIS-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	CC-TAD-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	CC-TCR	\$19,339,365	\$0	\$4,178,534	\$2,746,724	\$4,911,746	\$7,445,832	\$56,529
66	CC-TCWIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	CC-TDE-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	CC-TPIS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	CC-TPIS-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	CC-TPISXCONTRA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	CC-TRAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	CC-WIND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	CC-WINDAD-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	CC-WINDCWIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	CC-WINDDE-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	CC-WINDPIS-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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Line No.	Customer Class Allocator	Customer						
		Total	FERC	Residential	General Service	Large Light & Power	Large Power	Lighting
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	CC-ADJNETINC	1.000000	0.142632	-1.755249	-0.276831	0.538470	2.253169	0.097809
2	CC-ADVANCES	1.000000	0.000000	0.810146	0.145561	0.002219	0.000000	0.042073
3	CC-CIP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
4	CC-DADXCONTRA	1.000000	0.003728	0.743684	0.160232	0.006029	0.008560	0.077767
5	CC-DCWIP	1.076923	0.000000	0.692308	0.153846	0.000000	0.000000	0.230769
6	CC-DCWIPXCONTRA	1.076923	0.000000	0.692308	0.153846	0.000000	0.000000	0.230769
7	CC-DODBD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
8	CC-DODBDSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
9	CC-DODPSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
10	CC-DODSUB	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
11	CC-DPAD	1.000000	0.000000	0.809320	0.150162	0.003134	0.000000	0.037384
12	CC-DPIS	1.000000	0.003732	0.743547	0.160238	0.006032	0.008571	0.077879
13	CC-DPISXCONTRA	1.000000	0.003732	0.743548	0.160238	0.006032	0.008571	0.077878
14	CC-DPISXMETERS	1.000000	0.000000	0.736429	0.145362	0.002911	0.000000	0.115297
15	CC-DPOHL	1.000000	0.000000	0.809320	0.150162	0.003134	0.000000	0.037384
16	CC-DPPIS	1.000000	0.000000	0.809320	0.150162	0.003134	0.000000	0.037384
17	CC-DPUGL	1.000000	0.000000	0.809320	0.150162	0.003134	0.000000	0.037384
18	CC-DSLEASED	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
19	CC-DSLIGHTING	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
20	CC-DSMETERS	1.000000	0.011315	0.758007	0.190463	0.012374	0.025985	0.001856
21	CC-DSOHL	1.000000	0.000000	0.811479	0.138134	0.000741	0.000000	0.049646
22	CC-DSOHS	1.000000	0.000000	0.811479	0.138134	0.000741	0.000000	0.049646
23	CC-DSOHT	1.000000	0.000000	0.811479	0.138134	0.000741	0.000000	0.049646
24	CC-DSUGL	1.000000	0.000000	0.767588	0.210606	0.007062	0.000000	0.014745
25	CC-DSUGS	1.000000	0.000000	0.767588	0.210606	0.007062	0.000000	0.014745
26	CC-DSUGT	1.000000	0.000000	0.767588	0.210606	0.007062	0.000000	0.014745
27	CC-DXCONTRA	1.000000	0.003732	0.743548	0.160238	0.006032	0.008571	0.077878
28	CC-EPIS	1.000000	0.004103	0.746203	0.159581	0.008932	0.008751	0.072430
29	CC-FEDTAX	1.000000	0.141732	-1.738994	-0.273995	0.535029	2.238584	0.097645
30	CC-HYDRO	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
31	CC-HYDROAD-C	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
32	CC-HYDROCWIP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
33	CC-HYDRODE-C	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
34	CC-HYDROPIIS-C	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
35	CC-OMACCOUNT	1.000000	0.008220	0.823380	0.139870	0.010924	0.010486	0.007119
36	CC-OMCC	1.000000	0.000000	0.964830	0.032627	0.000156	0.000000	0.002387
37	CC-OMCSERVICE	1.000000	0.010367	0.643017	0.192030	0.140534	0.013783	0.000268
38	CC-OMEXPCWC	1.000000	0.004801	0.766527	0.148973	0.018042	0.007243	0.054414
39	CC-OMLABOR	1.000000	0.005966	0.759562	0.156274	0.023514	0.009656	0.045028
40	CC-OMLAG	1.000000	0.005965	0.759552	0.156277	0.023503	0.009655	0.045049



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Line No.	Customer Class Allocator	Demand						
		Total (8)	FERC (9)	Residential (10)	General Service (11)	Large Light & Power (12)	Large Power (13)	Lighting (14)
1	CC-ADJNETINC	1.000000	-0.155837	0.662299	0.230077	0.367030	-0.110170	0.006600
2	CC-ADVANCES	0.999999	0.000000	0.495878	0.253299	0.246983	0.000000	0.003839
3	CC-CIP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
4	CC-DADXCONTRA	1.000000	0.072132	0.422707	0.235663	0.258091	0.008033	0.003374
5	CC-DCWIP	1.000000	0.000001	0.403373	0.265320	0.327218	0.000000	0.004088
6	CC-DCWIPXCONTRA	1.000000	0.000001	0.403373	0.265320	0.327218	0.000000	0.004088
7	CC-DODBD	1.000000	0.282825	0.269433	0.177708	0.240679	0.026624	0.002731
8	CC-DODBDSA	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
9	CC-DODPSA	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
10	CC-DODSUB	1.000000	0.000000	0.403367	0.265321	0.327224	0.000000	0.004088
11	CC-DPAD	1.000000	0.000000	0.403367	0.265321	0.327224	0.000000	0.004088
12	CC-DPIS	1.000000	0.072364	0.422680	0.235584	0.257940	0.008059	0.003373
13	CC-DPISXCONTRA	1.000000	0.072363	0.422680	0.235584	0.257941	0.008059	0.003373
14	CC-DPISXMETERS	1.000000	0.072364	0.422680	0.235584	0.257940	0.008059	0.003373
15	CC-DPOHL	1.000000	0.000000	0.403367	0.265321	0.327224	0.000000	0.004088
16	CC-DPPIS	1.000000	0.000000	0.403367	0.265321	0.327224	0.000000	0.004088
17	CC-DPUGL	1.000000	0.000000	0.403367	0.265321	0.327224	0.000000	0.004088
18	CC-DSLEASED	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
19	CC-DSLIGHTING	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
20	CC-DSMETERS	1.000000	0.123560	0.147160	0.085570	0.147930	0.494060	0.001720
21	CC-DSOHL	1.000000	0.000000	0.738810	0.221731	0.036275	0.000000	0.003184
22	CC-DSOHS	1.000000	0.000000	0.741170	0.222439	0.036391	0.000000	0.000000
23	CC-DSOHT	1.000000	0.000000	0.696884	0.251582	0.046987	0.000000	0.004547
24	CC-DSUGL	1.000000	0.000000	0.516825	0.226817	0.255659	0.000000	0.000699
25	CC-DSUGS	1.000000	0.000000	0.517187	0.226975	0.255838	0.000000	0.000000
26	CC-DSUGT	1.000000	0.000000	0.452645	0.238950	0.307480	0.000000	0.000926
27	CC-DXCONTRA	1.000000	0.072363	0.422680	0.235584	0.257941	0.008059	0.003373
28	CC-EPIS	1.000000	0.128231	0.177434	0.103595	0.160337	0.428630	0.001774
29	CC-FEDTAX	1.000000	-0.158605	0.667024	0.231310	0.369045	-0.115421	0.006647
30	CC-HYDRO	1.000000	0.121630	0.147650	0.085710	0.148190	0.495100	0.001720
31	CC-HYDROAD-C	1.000000	0.000000	0.168096	0.097577	0.168706	0.563659	0.001961
32	CC-HYDROCWIP	0.999999	0.121630	0.147650	0.085710	0.148190	0.495100	0.001720
33	CC-HYDRODE-C	0.999866	0.000000	0.168073	0.097563	0.168676	0.563613	0.001942
34	CC-HYDROPIIS-C	1.000000	0.000000	0.168096	0.097579	0.168710	0.563658	0.001958
35	CC-OMACCOUNT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
36	CC-OMCC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
37	CC-OMCSERVICE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
38	CC-OMEXPCWC	1.000000	0.140038	0.175542	0.104428	0.160074	0.418294	0.001625
39	CC-OMLABOR	1.000000	0.125683	0.213282	0.123726	0.174779	0.360586	0.001945
40	CC-OMLAG	1.000000	0.125690	0.213187	0.123673	0.174740	0.360766	0.001945

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Line No.	Customer Class Allocator	Demand						
		Total (8)	FERC (9)	Residential (10)	General Service (11)	Large Light & Power (12)	Large Power (13)	Lighting (14)
41	CC-OMLD	1.000000	0.072364	0.422680	0.235584	0.257940	0.008059	0.003373
42	CC-OMLHYDRO	1.000000	0.121630	0.147650	0.085710	0.148190	0.495100	0.001720
43	CC-OMLSTEAM	1.000000	0.121630	0.147650	0.085710	0.148190	0.495100	0.001720
44	CC-OMLWIND	1.000000	0.121630	0.147650	0.085710	0.148191	0.495099	0.001719
45	CC-OMLXAG	1.000000	0.125679	0.213339	0.123758	0.174802	0.360477	0.001945
46	CC-OMLXFPP	1.000000	0.125683	0.213282	0.123726	0.174779	0.360586	0.001945
47	CC-OMSALES	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
48	CC-PPOWER	1.000000	0.121630	0.147650	0.085710	0.148190	0.495100	0.001720
49	CC-PROD	1.000000	0.121630	0.147650	0.085710	0.148190	0.495100	0.001720
50	CC-PRODMN	1.000000	0.000000	0.168095	0.097578	0.168710	0.563658	0.001958
51	CC-PROPTAX	1.000000	0.118796	0.207081	0.119208	0.172103	0.380818	0.001994
52	CC-RATEBASE	1.000000	0.129967	0.168349	0.098671	0.156743	0.444551	0.001719
53	CC-RATEBASEMN	1.000000	0.000000	0.193497	0.113411	0.180157	0.510959	0.001976
54	CC-RSALES	1.000000	0.232042	0.000000	0.060331	0.084488	0.623140	0.000000
55	CC-SRRR	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
56	CC-STATEINCTAX	1.000000	-0.132662	0.622743	0.219759	0.350168	-0.066214	0.006207
57	CC-STATETAX	1.000000	-0.132998	0.623316	0.219908	0.350412	-0.066851	0.006212
58	CC-STEAM	1.000000	0.121630	0.147650	0.085710	0.148190	0.495100	0.001720
59	CC-STEAMAD-C	1.000000	0.156400	0.141805	0.082317	0.142324	0.475502	0.001652
60	CC-STEAMCWIP	1.000000	0.121630	0.147650	0.085710	0.148190	0.495100	0.001720
61	CC-STEAMCWIP-C	1.000000	0.174690	0.138726	0.080536	0.139236	0.465191	0.001620
62	CC-STEAMDE-C	1.000000	0.156400	0.141805	0.082317	0.142324	0.475502	0.001652
63	CC-STEAMPIS-C	1.000000	0.195548	0.135225	0.078497	0.135719	0.453436	0.001575
64	CC-TAD-C	1.000000	0.158689	0.120403	0.078874	0.141132	0.499916	0.000986
65	CC-TCR	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
66	CC-TCWIP	1.000000	0.181350	0.117160	0.076750	0.137330	0.486450	0.000960
67	CC-TDE-C	0.999999	0.170407	0.118726	0.077776	0.139166	0.492952	0.000973
68	CC-TPIS	1.000000	0.176543	0.119461	0.077448	0.138198	0.487333	0.001016
69	CC-TPIS-C	1.000000	0.210127	0.113042	0.074052	0.132503	0.469351	0.000926
70	CC-TPISXCONTRA	1.000000	0.177021	0.119370	0.077399	0.138117	0.487077	0.001015
71	CC-TRAN	1.000000	0.181350	0.117160	0.076750	0.137330	0.486450	0.000960
72	CC-WIND	1.000000	0.121630	0.147650	0.085710	0.148190	0.495100	0.001720
73	CC-WINDAD-C	1.000000	0.000000	0.168095	0.097578	0.168710	0.563658	0.001958
74	CC-WINDCWIP	1.000000	0.121630	0.147650	0.085710	0.148190	0.495100	0.001720
75	CC-WINDDE-C	1.000001	0.000000	0.168096	0.097579	0.168710	0.563658	0.001959
76	CC-WINDPIS-C	1.000000	0.000000	0.168095	0.097578	0.168710	0.563658	0.001958

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Line No.	Customer Class Allocator	Energy						
		Total (15)	FERC (16)	Residential (17)	General Service (18)	Large Light & Power (19)	Large Power (20)	Lighting (21)
1	CC-ADJNETINC	1.000000	-0.001486	0.383394	0.207179	0.242379	0.167574	0.000960
2	CC-ADVANCES	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
3	CC-CIP	1.000000	0.000000	0.399500	0.262100	0.333000	0.000000	0.005400
4	CC-DADXCONTRA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5	CC-DCWIP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
6	CC-DCWIPXCONTRA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
7	CC-DODBD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
8	CC-DODBDSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
9	CC-DODPSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
10	CC-DODSUB	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
11	CC-DPAD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
12	CC-DPIS	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
13	CC-DPISXCONTRA	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
14	CC-DPISXMETERS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
15	CC-DPOHL	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
16	CC-DPPIS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
17	CC-DPUGL	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
18	CC-DSLEASED	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
19	CC-DSLIGHTING	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
20	CC-DSMETERS	1.000000	0.143860	0.119780	0.078010	0.132520	0.524500	0.001330
21	CC-DSOHL	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
22	CC-DSOHS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
23	CC-DSOHT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
24	CC-DSUGL	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
25	CC-DSUGS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
26	CC-DSUGT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
27	CC-DXCONTRA	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
28	CC-EPIS	1.000000	0.141766	0.117957	0.078425	0.133224	0.527288	0.001340
29	CC-FEDTAX	1.000000	-0.001466	0.383358	0.207161	0.242365	0.167623	0.000960
30	CC-HYDRO	1.000000	0.141600	0.117980	0.078440	0.133250	0.527390	0.001340
31	CC-HYDROAD-C	0.999934	0.000000	0.137443	0.091362	0.155196	0.614403	0.001529
32	CC-HYDROCWIP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
33	CC-HYDRODE-C	1.000431	0.000000	0.137619	0.091458	0.155306	0.614323	0.001726
34	CC-HYDRPOPIS-C	1.000009	0.000000	0.137440	0.091378	0.155235	0.614391	0.001565
35	CC-OMACCOUNT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
36	CC-OMCC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
37	CC-OMCSERVICE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
38	CC-OMEXPCWC	1.000000	0.128851	0.143230	0.094913	0.151169	0.480132	0.001704
39	CC-OMLABOR	1.000000	0.141600	0.117980	0.078440	0.133250	0.527390	0.001340
40	CC-OMLAG	1.000000	0.141600	0.117980	0.078440	0.133250	0.527390	0.001340





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Minnesota Power  
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Rate of Return Cost of Capital Summary Schedule  
Compliance Schedule 14  
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**Minnesota Power  
General Rates  
Rate of Return / Cost of Capital Summary**  
*(thousands of dollars)*

	Average for 13 Months Ended 12/31/20				Average for 13 Months Ended 12/31/21				Test Period - General Rates Average for 13 Months Ended 12/31/22				
	Amount	% of Total	Component Cost	Weighted Cost	Amount	% of Total	Component Cost	Weighted Cost	Projected Amount	Projected % of Total	Requested <sup>1</sup> % of Total	Component Cost	Weighted Cost
Long Term Debt	\$1,294,465	46.4013%	4.4349%	2.0579%	\$1,329,560	46.5738%	4.3473%	2.0247%	\$1,312,084	45.8838%	47.5000%	4.3250%	2.0544%
Common Equity	\$1,495,252	53.5987%	8.0550%	4.3174%	\$1,525,177	53.4262%	7.3906%	3.9485%	\$1,547,493	54.1162%	52.5000%	9.6500%	5.0663%
Total Capitalization	\$2,789,717	100.0000%		6.3753%	\$2,854,737	100.0000%		5.9732%	\$2,859,577	100.0000%	100.0000%		7.1207%

Notes:

1) The test year cost of capital is based on the requested capital structure. The Company carries a capital structure in line with its allowed capital structure, but slight fluctuations occur due to specific timing of debt and equity issuances and expenditures. Despite having a projected equity ratio that is slightly higher for the test year, the Company is requesting that the capital structure remains unchanged from the last rate review.

Line No.	Calculation Note	Approved Test Year		
		COSS	Summary of Revenue	Difference
		(1)	(2)	(3)
1	Present Rates Sales by Rate Class and Dual Fuel	\$ 658,283,494	\$ 658,283,444	\$ (50)
2	Calculated Revenue Deficiency/Revenue Increase	\$ 58,789,217	\$ 58,789,261	\$ 44
3	Requested Rate Increase Percentage	line 2 / line 1 8.93%	8.93%	
4	Total Approved Revenues	line 1 + line 2 \$ 717,072,711	\$ 717,072,705	\$ (6)

- (1) Compliance Schedule 1
- (2) Compliance Schedule 11

Note

- a) All numbers shown are Minnesota Jurisdiction.
- b) Minor differences shown in column (3) are due to rounding in calculations.
- c) Revenue Increase in Columns (2) includes Large Power (Other) revenues to be consistent with presentation

Line	Customer Class [A]	Present Rate Revenue [B]	Proposed Percent Increase [C]	Proposed Dollar Increase [D]	Proposed Final Rate Revenue [E]	Final Rate Revenue (E-Schedule) [F]	Final E-Schedule Increase [G]
1	Residential	\$111,948,172	9.39%	\$10,510,257	\$122,458,429	\$122,458,482	9.39%
2	General Service	\$76,999,163	9.39%	\$7,229,069	\$84,228,232	\$84,228,228	9.39%
3	Large Light & Power	\$107,584,315	9.39%	\$10,100,557	\$117,684,872	\$117,684,765	9.39%
4	Large Power	\$347,699,120	9.39%	\$32,643,742	\$380,342,862	\$380,342,877	9.39%
5	Lighting	\$3,807,678	9.39%	\$357,484	\$4,165,162	\$4,165,161	9.39%
6	Subtotal by Rate Class	\$648,038,448		\$60,841,108	\$708,879,557	\$708,879,513	9.39%
7	Dual Fuel -- Residential	\$8,260,534	-0.45%	-\$37,270	\$8,223,264	\$8,223,267	-0.45%
8	Dual Fuel -- Comm/Ind	\$1,984,546	0.57%	\$11,329	\$1,995,874	\$1,995,875	0.57%
9	Subtotal Dual Fuel	\$10,245,079	-0.25%	-\$25,941	\$10,219,138	\$10,219,142	-0.25%
10	TOTAL (Sales of Electricity including Dual Fuel)	\$658,283,528	9.24%	\$60,815,167	\$719,098,695	\$719,098,655	9.24%
11	Large Power - Other Energy	\$24,645,307		-\$2,025,950	\$22,619,357	\$22,619,357	
12	TOTAL (Sales of Electricity including LP - Other Energy)	<b>\$682,928,835</b>	<b>8.61%</b>	<b>\$58,789,217</b>	<b>\$741,718,052</b>	<b>\$741,718,012</b>	<b>8.61%</b>

Sources/Notes:

[B] Compliance Schedule 11, page 2. Excludes ongoing rider adjustments.

[C] The dual fuel rates were modified and held relatively constant in order to compete with alternative energy sources. Then, proposed changes to LP demand response products in the Large Power - Other Energy were accounted for. Then in order to avoid rate shock with a large overall increase, the remaining rate classes were given an equal percent increase.

[D] Column [B] multiplied by column [C].

[E] Column [B] plus column [D].

[F] Compliance Schedule 11, page 2.

[G] Final proposed increase built into Compliance Schedule 11.

#### **IV. CONTINUING RIDERS IN EFFECT AFTER FINAL RATE IMPLEMENTATION; REVISED TARIFF SHEETS**

The data contained in Schedules 17 and 18 are provided in compliance with Order Point 66.a.iv. 66.c. that requires Minnesota Power to file:

*Revised tariff sheets incorporating authorized rate design decisions.*

*A summary listing of all other rate riders and charges in effect, and continuing, after the date final rates are implemented.*

Although not specified in the Commission's Initial or Reconsideration orders, Minnesota Power provides a Tariff Change Log in Schedule 18.

Schedules 17 through 18 are as follows:

17\_ Rate Riders and Charges in Effect and Continuing

18\_ Tariff Change Log

--\_Revised Tariff Sheets

Minnesota Power  
Rate Riders and Other Charges  
Continuing in Effect After  
Final Rate Implementation

1. Rider for Fuel and Purchased Energy Charge
2. Temporary Service Rider to General Service Schedules
3. Sports Field Lighting Rider to General Service Schedules
4. Rider for Multiple Meter Service
5. Rider for Expedited Billing Procedures
6. Rider for Schools
7. Rider for Revenue Credit from Non-Contract Large Power Service
8. Rider for City of Duluth Franchise Fee
9. Rider for Parallel Generation
10. Rider for Standby Service
11. Rider for Fond du Lac Reservation Business License Fee
12. Rider for Conservation Program Adjustment
13. Rider for Non-Metered Service
14. Rider for General Service/Large Light and Power Interruptible Service
15. Rider for Large Power Incremental Production Service
16. Rider for Released Energy
17. Rider for Voluntary Energy Buyback
18. Rider for Voluntary Renewable Energy
19. Rider for City of Long Prairie Franchise Fee
20. Rider for City of Little Falls Franchise Fee
21. Rider for City of Hermantown Franchise Fee
22. Rider for City of Park Rapids Franchise Fee
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24. Rider for Distributed Generation Service
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29. Rider for Foundry, Forging and Melting Customers
30. Pilot Rider for Large Light and Power Time-of-Use Service
31. Rider for Customer Affordability of Residential Electricity (CARE)
32. Rider for City of Silver Bay Franchise Fee
33. Rider for City of Hoyt Lakes Franchise Fee
34. Rider for Solar Energy Adjustment
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37. Rider for Business Expansion Incentive
38. Rider for City of Upsala Franchise Fee
39. Rider for Large Power Demand Response Service
40. Pilot Rider for Remote Service Reconnection
41. Rider for City of Pequot Lakes Franchise Fee
42. Rider For Renewable Resources-Solar Factor Adjustment

- 43. Rider For Residential Time-of-Day Service
- 44. Rider for Advanced Metering Infrastructure (AMI) Opt-Out

In implementing the Commission’s decisions in this Docket, Minnesota Power made the following tariff revisions necessary for clarity and correct application of the rates. The changes are included as part of the revised tariff sheets that follow.

<u>Tariff</u>	<u>Revision</u>	<u>Originate</u>
1. Standby Rider	Rates revised to reflect CCOSS approved by Commission in Order dated February 28, 2023 in Docket E015/GR-21-355.	Section V Pg 61
2. Commercial/Industrial Dual Fuel Interruptible Electric Service Rider	Added clarifying language "The small service rates are applicable where connected load is 75 kilowatts (kW) or less single phase and served at 120 volt, 120/240 volt or 120/208 network voltage and supplied through one meter at one point of delivery.  The large service rates are for any three phase customers, or any current transformer rated single phase services. The connected load on these services is larger than 75 kW and is supplied through one meter at one point of delivery. "	Section V Pg 16
3. Pilot Rider for Large Light and Power Time-of-Use Service	Added demand language "Super Off-Peak Demand in excess of Off-Peak Billing Demand (\$/kW) \$0.00"	Section V Pg 90
4. Rider for Large Power Incremental Production Service	Removed service condition 3 "The customer shall be provided, whenever possible, information regarding the probable curtailment, the estimated duration of the curtailment, and any availability restrictions for Incremental Production Service one day in advance."  Added "The Customer shall be given 30 minutes or greater notice of a Curtailment Period" to the Additional Service Conditions for Real-time Buy-through Periods section.  Added "The Customer shall be given, whenever possible, information	Section V Pg 69



regarding the probable time and duration of Renewable Surplus Periods the calendar day prior to any such period” to the Additional Service Conditions for Renewable Surplus Periods section.

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**RESIDENTIAL SERVICE**

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**RATE CODES**

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**APPLICATION**

To electric service for all domestic uses for residential customers in single-family dwellings subject to Company's Residential Service Rules, Extension Rules, Electric Service ~~Regulations~~Regulations, and any applicable Riders. There is a maximum of one Residential – General or Residential – Space Heating service per customer. ~~Any additional residence shall be provided service at Residential – Seasonal rate.~~

A customer will be billed on the seasonal rate if the dwelling will be considered to be is typically occupied seasonally when occupied as customer's principal dwelling place for eight months 182 days or less each year.

**TYPE OF SERVICE**

Single phase, 60 hertz, at 120 to 120/240 volts, supplied through one meter at one point of delivery.

**RATE (Monthly)**

	<b>General &amp; Space Heating</b>	<b>Seasonal</b>
Service Charge	\$ <u>89.00</u>	\$ <u>105.00</u>
All kWh (¢/kWh)	<u>8.3849.403¢</u>	<u>9.3419.624¢</u>
<u>0</u> kWh to 600 kWh discount for eligible customers -	<u>3.229761¢</u>	
<u>-</u> Plus any applicable Adjustments.		

**MINIMUM CHARGE**

The Minimum Charge (monthly) shall be the Service Charge plus any applicable Adjustments.

In the case of Seasonal Service, the Minimum Charge (annually) shall not be less than the guaranteed annual revenue based on Company's Extension Rules.

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Approved by: Leah N. Peterson  
Leah N. Peterson  
Manager – Customer Analytics

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RESIDENTIAL SERVICE

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ADJUSTMENTS

~~1. The following Interim Adjustment shall be applied to billings for electric service:  
— There shall also be added an Interim Rate Adjustment equal to 7.115% of the billing for electric service.~~

1. There shall be added to or deducted from the monthly billing, as computed above, a fuel and purchased energy adjustment determined in accordance with the Rider for Fuel and Purchased Energy ~~Adjustment~~ Charge.
2. There shall be added to the monthly bill, as computed above, a transmission investment adjustment determined in accordance with the Rider for Transmission Cost Recovery.
3. There shall be added to the monthly bill, as computed above, a renewable resources adjustment determined in accordance with the Rider for Renewable Resources.
4. There shall be added to the monthly bill, as computed above, a conservation program adjustment determined in accordance with the Rider for Conservation Program Adjustment.

~~The combination of the fuel adjustment and the Conservation Program Adjustment shall be shown on customer's bill as the Resource Adjustment.~~

5. There shall be added to the monthly bill, as computed above, a Low-Income Affordability Program Surcharge determined in accordance with the Rider for Customer Affordability of Residential Electricity (CARE).
6. There shall be added to or deducted from the monthly billing, as computed above, a solar energy adjustment determined in accordance with the Rider for Solar Energy Adjustment.
7. Plus the applicable proportionate part of any taxes and assessments imposed by any governmental authority which are assessed on the basis of meters or customers, or the price of or revenues from electric energy or service sold, or the volume of energy generated, transmitted or purchased for sale or sold.
8. Bills for service within the corporate limits of the applicable city shall include an upward adjustment as specified in the applicable Rider for the city's Franchise Fee.
9. An eligible customer is defined as a customer who has average monthly usage that is less than or equal to the usage threshold of 1,000 kWh, along with being a low-income customer. A low-income customer is defined as eligible for the Low Income Home.

Energy Assistance Program ("LIHEAP") in Minnesota Power's billing system or a customer who has completed a self-declaration process. The qualification for the discount would be

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Manager – Customer Analytics

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**RESIDENTIAL SERVICE**

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based on a monthly usage average using twelve months of historical usage.

10. Eligible customers will receive the discount for a one year time period, at which point average monthly usage will be re-calculated to determine the continued eligibility for the following year.
  11. Self-declaration for the low-income eligibility will require a renewal every two years in general and every four years for those on a fixed income.
  12. The discount for eligible customers is applied to the first 600 kWh each month, as applicable.
  13. The combination of conservation program, transmission cost, renewable resources, and solar energy adjustments may be shown on Customer's bills as the Minnesota Policy Adjustment.
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**Approved by:** Leah N. Peterson  
**Leah N. Peterson**  
**Manager – Customer Analytics**

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**RESIDENTIAL SERVICE**

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**PAYMENT**

Bills are due and payable 25 days following the date the bill is rendered or such later date as may be specified on the bill.

**CONTRACT PERIOD**

Not less than thirty days or such longer period as may be required under an Electric Service Agreement.

For Seasonal Residential Service, the initial contract period is one year or such longer period as may be required under an extension agreement, with one year renewal periods.

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Approved by: Leah N. Peterson  
**Leah N. Peterson**  
**Manager – Customer Analytics**



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**RESIDENTIAL DUAL FUEL INTERRUPTIBLE ELECTRIC SERVICE**

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**RATE CODES**

21

**APPLICATION**

To the interruptible electric service requirements of all-year Residential Customers where a non-electric source of energy is available to satisfy these requirements during periods of interruption. Service is subject to the Company's Electric Service Regulations and any applicable Riders.

**TYPE OF SERVICE**

Single phase, 60 hertz, at 120 to 120/240 volts, supplied through one meter at one point of delivery.

The small service rates are applicable where connected load is 75 kilowatts (kW) or less single phase and served at 120 volt, 120/240 volt or 120/208 network voltage and supplied through one meter at one point of delivery.

The large service rates are for any three phase customers, or any current transformer rated single phase services. The connected load on these services is larger than 75 kW and is supplied through one meter at one point of delivery.

**DUAL FUEL PROGRAM OPTIONS**

Dual Fuel (standard)

Customer must be prepared to have load interrupted for up to 300 hours of customer's Dual Fuel requirements during any annual period. Dual Fuel load can be interrupted two times per day up to four-hours at a time. There will also be at least two hours between any interruptions.

Dual Fuel Plus

Customer must be prepared to supply all of the interruptible load from an alternative energy source for up to 1,000 hours of customer's Dual Fuel requirements during any annual period. Dual Fuel load can be interrupted for 20 hours per calendar day. In the event of a 20-hour interruption period, there will be a period of at least two hours before the next interruption period.

**RATE (Monthly)**

<u>Service Charge</u>	
<u>Small Service</u>	<u>\$6.00</u>
<u>Large Service</u>	<u>\$16.00</u>

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Approved by: Leah N. Peterson~~Marcia A. Podratz~~  
Leah N. Peterson~~Marcia A. Podratz~~  
Manager – Customer Analytics~~Director – Rates~~

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**RESIDENTIAL DUAL FUEL INTERRUPTIBLE ELECTRIC SERVICE**

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<u>Energy Charge – Dual Fuel (standard)</u>	
<u>Small Service</u>	<u>6.916¢ per kWh</u>
<u>Large Service</u>	<u>6.916¢ per kWh</u>

<u>Energy Charge - Dual Fuel Plus</u>	
<u>Small Service</u>	<u>4.703¢ per kWh</u>
<u>Large Service</u>	<u>4.703¢ per kWh</u>

Service Charge \$8.00

<u>Energy Charge</u>	
<u>All kWh (per kWh)</u>	<u>5.888¢</u>

Plus any applicable Adjustments.

Customers who have a qualified Air Source Heat Pump as approved by the company, may elect to be exempt from dual fuel interruptions from June through September and would pay the energy charge below.

<u>Energy Charge</u>	
<u>All kWh (per kWh)</u>	<u>10.2969.403¢</u>

**MINIMUM CHARGE (Monthly)**

The Minimum Charge shall be the Service Charge plus any applicable Adjustments.

**ADJUSTMENTS**

- ~~1. The following Interim Adjustment shall be applied to billings for electric service:~~
- ~~— There shall also be added an Interim Rate Adjustment equal to 14.23% of the billing for electric service.~~
1. There shall be added to or deducted from the monthly bill, as computed above, a fuel and purchased energy adjustment determined in accordance with the Rider for Fuel and Purchased Energy Adjustment Charge.
  2. There shall be added to the monthly bill, as computed above, a transmission investment adjustment determined in accordance with the Rider for Transmission Cost Recovery.

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Approved by: Leah N. Peterson~~Marcia A. Podratz~~  
Leah N. Peterson~~Marcia A. Podratz~~  
Manager – Customer Analytics~~Director – Rates~~

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**RESIDENTIAL DUAL FUEL INTERRUPTIBLE ELECTRIC SERVICE**

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3. There shall be added to the monthly bill, as computed above, a renewable resources adjustment determined in accordance with the Rider for Renewable Resources.
4. There shall be added to the monthly bill, as computed above, a conservation program adjustment determined in accordance with the Rider for Conservation Program Adjustment.  
~~The combination of the fuel adjustment and the Conservation Program Adjustment shall be shown on customer's bill as the Resource Adjustment.~~
5. There shall be added to or deducted from the monthly billing, as computed above, a solar energy adjustment determined in accordance with the Rider for Solar Energy Adjustment.
6. Plus the applicable proportionate part of any taxes and assessments imposed by any governmental authority which are assessed on the basis of meters or customers, or the price of or revenues from electric energy or service sold.
7. Bills for service within the corporate limits of the applicable city shall include an upward adjustment as specified in the applicable Rider for the city's Franchise Fee.
8. The combination of conservation program, transmission cost, renewable resources, and solar energy adjustments may be shown on Customer's bills as the Minnesota Policy Adjustment.

**PAYMENT**

Bills are due and payable 25 days following the date the bill is rendered or such later date as may be specified on the bill.

**CONTRACT PERIOD**

Not less than thirty days or such longer period as may be required under an Electric Service Agreement.

**SERVICE CONDITIONS**

1. The primary energy source for the Company approved Dual Fuel installation must be electric. The backup heating source must be a non-electric, externally vented heating system, of sufficient size, capable of continuous operation. Under no circumstances will firm electric service or a back-up generator qualify as the secondary or back-up energy source.

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Approved by: Leah N. Peterson~~Marcia A. Podratz~~  
Leah N. Peterson~~Marcia A. Podratz~~  
Manager - Customer Analytics~~Director - Rates~~

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RESIDENTIAL DUAL FUEL INTERRUPTIBLE ELECTRIC SERVICE

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2. The interruptible load of the approved Dual Fuel installation shall be separately served and metered and shall at no time be connected to facilities serving customer's firm load.
3. ~~The duration and frequency of interruptions shall be at the discretion of Company.~~ Interruption will normally occur at such times:
  - (a) when the Company is required to use oil-fired generation equipment or to purchase power that results in equivalent production cost,
  - (b) when the Company expects to incur a new system peak,
  - (c) at such other times when, in the Company's opinion, system reliability is endangered.
  - (d) when the Company performs necessary testing for certification of interruptibility of customers' loads.
4. Company shall not be liable for any loss or damage caused by or resulting from any interruption of service except in the case of gross negligence on the part of the Company.
- ~~4.5. If Company is unable to disconnect with integrated disconnects in the meters, Company will provide and customer will install as directed by the Company, equipment to provide signals to control load. Customer must provide a continuous 120 volt AC power source at the Company's control point for operation of the Company's remote control equipment.~~
- ~~5. Customer must be prepared to supply all of the interruptible load from an alternative energy source for up to 30% of customer's Dual Fuel requirements during any annual period.~~
- ~~6. Company will provide, at customer's expense, and customer will install, as directed by Company, a load break switch or circuit breaker. Customer must provide a continuous 120 volt AC power source at Company's control point for operation of Company's remote control equipment.~~
- ~~7.6. The rate contemplates that this service will utilize existing facilities with no additional major expenditures. Customer shall pay Company the installed cost of any additional facilities required which are not supported by this rate.~~

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Approved by: Leah N. Peterson~~Marcia A. Podratz~~  
Leah N. Peterson~~Marcia A. Podratz~~  
Manager - Customer Analytics~~Director - Rates~~

RESIDENTIAL FIXED OFF-PEAK SERVICE CONTROLLED ACCESS ELECTRIC SERVICE

RATE CODES

24

APPLICATION

To electric service for residential customers for controlled energy storage or other loads which will be energized only for the time period between 10:44 p.m. and 7:6 a.m. Central Prevailing Time each day, daily. Service is subject to the Company's Electric Service Regulations and any applicable riders.

TYPE OF SERVICE

The small service rates are applicable where connected load is 75 kW or less single phase and served at 120 volt, 120/240 volt or 120/208 network voltage and supplied through one meter at one point of delivery.

The large service rates are for any three phase customers or any current transformer rated single phase services. The connected load on these services is larger than 75 kW and is supplied through one meter at one point of delivery.

Single phase, 60 hertz, voltages of 120 to 240 volts, supplied through one meter at one point of delivery.

RATE (Monthly)

<u>Service Charge</u>	<u>\$8.00</u>
<u>Small Service</u>	<u>\$6.00</u>
<u>Large Service</u>	<u>\$16.00</u>

<u>Energy Charge</u>	
<u>Small Service (per kWh)</u>	<u>4.703¢</u>
<u>Large Service (per kWh)</u>	<u>4.703¢</u>
<u>All kWh (per kWh)</u>	<u>5.249¢</u>

Plus any applicable Adjustments.

MINIMUM CHARGE (Monthly)

The Minimum Charge shall be the Service Charge plus any applicable Adjustments.

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Approved by: David R. Moeller~~Leah N. Peterson~~  
David R. Moeller~~Leah N. Peterson~~  
Senior Attorney & Director of Regulatory Compliance~~Manager~~

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RESIDENTIAL FIXED OFF-PEAK SERVICE CONTROLLED ACCESS ELECTRIC SERVICE

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**ADJUSTMENTS**

~~1. The following Interim Adjustment shall be applied to billings for electric service:~~

~~There shall also be added an Interim Rate Adjustment equal to 14.23% of the billing for electric service.~~

2.1. There shall be added to or deducted from the monthly bill, as computed above, a fuel and purchased energy adjustment determined in accordance with the Rider for Fuel and Purchased Energy ~~Adjustment~~Charge.

~~3.2.~~ There shall be added to the monthly bill, as computed above, a transmission investment adjustment determined in accordance with the Rider for Transmission Cost Recovery.

3. There shall be added to the monthly bill, as computed above, a renewable resource adjustment determined in accordance with the Rider for Renewable Resources.

~~4.~~ There shall be added to the monthly bill, as computed above, a conservation program adjustment determined in accordance with the Rider for Conservation Program Adjustment. ~~The combination of the fuel adjustment and the Conservation Program Adjustment shall be shown on customer's bill as the Resource Adjustment.~~

~~4.~~

5. There shall be added to or deducted from the monthly billing, as computed above, a solar energy adjustment determined in accordance with the Rider for Solar Energy Adjustment.

6. Plus the applicable proportionate part of any taxes and assessments imposed by any governmental authority which are assessed on the basis of meters or customers, or the price of or revenues from electric energy or service sold.

7. Bills for service within the corporate limits of the applicable city shall include an upward adjustment as specified in the applicable Rider for the city's Franchise Fee.

8. The combination of conservation program, transmission cost, renewable resources, and solar energy adjustments may be shown on Customer's bills as the Minnesota Policy Adjustment.

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Approved by: David R. Moeller~~Leah N. Peterson~~

David R. Moeller~~Leah N. Peterson~~

Senior Attorney & Director of Regulatory Compliance~~Manager~~

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RESIDENTIAL FIXED OFF-PEAK SERVICE CONTROLLED ACCESS ELECTRIC SERVICE

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**PAYMENT**

Bills are due and payable 25 days following the date the bill is rendered or such later date as may be specified on the bill.

**CONTRACT PERIOD**

Not less than thirty days or such longer period as may be required under an Electric Service Agreement.

**SERVICE CONDITIONS**

1. The controlled load shall be separately served and metered and shall at no time be connected to facilities serving customer's other loads.
2. The total connected controlled load shall not exceed 100 kW.
3. Any controlled energy storage load to which this service schedule applies must have sufficient capacity to satisfy the customer's energy needs during the non-energized period.
4. The Company shall not be liable for any loss or damage caused by or resulting from any interruption of service except in the case of gross negligence on the part of the Company.
5. Where direct load control by meter is not available, ~~C~~customer's load shall be controlled by a switching device approved or supplied by the Company and paid for and installed by Customer. Customer must provide a continuous 120 volt AC power source at Company's control point for operation of Company's control equipment.
6. The rate contemplates that this service will utilize existing facilities with no additional major expenditures. Customer shall pay Company the installed cost of any additional facilities required which are not supported by this rate.

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Filing Date November 1, 2021~~November 1, 2024~~ MPUC Docket No. E015/GR-21-335

Effective Date January 1, 2022 Order Date February 28, 2023~~December 30, 2024~~

Approved by: David R. Moeller~~Leah N. Peterson~~

David R. Moeller~~Leah N. Peterson~~

Senior Attorney & Director of Regulatory Compliance~~Manager~~

Customer Analytics

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**RESIDENTIAL ELECTRIC VEHICLE SERVICE**

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**RATE CODES**

28

**APPLICATION**

To electric service for residential customers for the sole purpose of recharging electric vehicle(s). Service is subject to Company's Electric Service Regulations and any applicable riders.

**TYPE OF SERVICE**

Single phase, 60 hertz, voltages of 120 to 240 volts, supplied through one meter at one point of delivery.

**RATE (Monthly)**

<u>Service Charge</u>	\$4.25
<u>Off-Peak Energy Charge</u> All kWh (per kWh)	<del>23.39</del> <u>145¢</u>
<u>On-Peak Energy Charge</u> All kWh (per kWh)	<del>101.25</del> <u>433¢</u>

Plus any applicable Adjustments.

**RENEWABLE ENERGY OPTION**

Customers taking service under this schedule have the option to purchase energy from the Company's current mix of energy supply sources at the rates shown above or entirely from renewable energy sources. "Renewable energy" means electricity generated through use of any of the following resources: wind, solar, geothermal, hydro, trees or other vegetation, or landfill gas. Participation by the Customer is voluntary, and Customers who elect this option shall commit to renewable energy for no less than one year. The rate for the renewable energy option will include a 2.5¢ per kWh surcharge in addition to the per kWh energy charges shown above.

**MINIMUM CHARGE (Monthly)**

The Minimum Charge shall be the Service Charge plus any applicable Adjustments.

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Approved by: David R. Moeller Leah N Peterson  
~~David R. Moeller~~ Leah N. Peterson  
~~Senior Attorney & Director of Regulatory Compliance~~ Manager -



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RESIDENTIAL ELECTRIC VEHICLE SERVICE

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David R. Moeller~~Leah N. Peterson~~  
Senior Attorney & Director of Regulatory Compliance~~Manager~~

Customer Analytics

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RESIDENTIAL ELECTRIC VEHICLE SERVICE

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ADJUSTMENTS

~~1. The following Interim Adjustment shall be applied to billings for electric service:-~~

~~There shall also be added an Interim Rate Adjustment equal to 14.23% of the billing for electric service.~~

~~2.1.~~ There shall be added to or deducted from the monthly bill, as computed above, a fuel and purchased energy adjustment determined in accordance with the Rider for Fuel and Purchased Energy Adjustment Charge.

~~3.2.~~ There shall be added to the monthly bill, as computed above, a transmission investment adjustment determined in accordance with the Rider for Transmission Cost Recovery.

~~4.3.~~ There shall be added to the monthly bill, as computed above, a renewable resource adjustment determined in accordance with the Rider for Renewable Resources.

~~5.4.~~ There shall be added to the monthly bill, as computed above, a conservation program adjustment determined in accordance with the Rider for Conservation Program Adjustment. ~~The combination of the fuel adjustment and the Conservation Program Adjustment shall be shown on customer's bill as the Resource Adjustment.~~

~~6.5.~~ There shall be added to or deducted from the monthly billing, as computed above, a solar energy adjustment determined in accordance with the Rider for Solar Energy Adjustment.

~~7.6.~~ Plus the applicable proportionate part of any taxes and assessments imposed by any governmental authority which are assessed on the basis of meters or customers, or the price of or revenues from electric energy or service sold.

~~7.~~ Bills for service within the corporate limits of the applicable city shall include an upward adjustment as specified in the applicable Rider for the city's Franchise Fee.

~~8. The combination of conservation program, transmission cost, renewable resources, and solar energy adjustments may be shown on Customer's bills as the Minnesota Policy Adjustment.~~

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Senior Attorney & Director of Regulatory Compliance~~Manager~~

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**RESIDENTIAL ELECTRIC VEHICLE SERVICE**

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**PAYMENT**

Bills are due and payable 25 days following the date the bill is rendered or such later date as may be specified on the bill.

**CONTRACT PERIOD**

Not less than thirty days or such longer period as may be required under an Electric Service Agreement.

**SERVICE CONDITIONS**

1. The Residential Off-Peak Electric Vehicle Service load shall be separately served and metered and shall at no time be connected to facilities serving Customer's other loads. To be eligible for this rate, Customer must also take Residential Service under the General, Space Heating, or Seasonal rate.
2. The total connected off-peak load shall not exceed 100 kW.
3. Company shall not be liable for any loss or damage caused by or resulting from any interruption of service except in the case of gross negligence on the part of the Company.
4. The rate contemplates that this service will utilize existing facilities with no additional major expenditures. Customer shall pay Company the installed cost of any additional facilities required which are not supported by this rate.
5. On-Peak and Off-Peak Energy Defined: The On-Peak Energy shall be defined as energy used from 8:00 a.m. to 10:00 p.m., Monday through Friday, inclusive, excluding holidays. The Off-Peak Energy shall include energy used in all other hours. Holidays shall be those days nationally designated and celebrated as New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving and Christmas.

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Senior Attorney & Director of Regulatory Compliance~~Manager~~ -

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**GENERAL SERVICE**

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**RATE CODES**

25

**APPLICATION**

To any customer's electric service requirements when the total electric requirements are supplied through one meter. Service shall be delivered at one point from existing facilities of adequate type and capacity and metered at (or compensated to) the voltage of delivery. Service hereunder is limited to Customers with total power requirements of less than 10,000 kW and is subject to Company's Electric Service Regulations and any applicable Riders.

Applicable to multiple metered service only in conjunction with the respective Rider for such service.

**TYPE OF SERVICE**

Single phase, three phase or single and three phase, 60 hertz, at one standard low voltage of 120/240 to 4160 volts; except that within the Low Voltage Network Area service shall be three phase, four wire, 60 hertz, 277/480 volts.

**RATE (Monthly)**

CUSTOMERS WITHOUT A DEMAND METER

Service Charge \$~~125~~.00

Energy Charge for all kWh ~~89.639332~~¢

CUSTOMERS WITH A DEMAND METER

Service Charge \$~~125~~.00

Demand Charge for all kW \$~~68.50~~0

Energy Charge for all kWh ~~6.054507~~¢

Plus any applicable Adjustments.

**MINIMUM CHARGE (Monthly)**

The appropriate service charge plus any applicable Adjustments, however, in no event will the Minimum Charge (Monthly) for three phase service be less than \$25.00 nor will the Demand Charge per kW of Billing Demand be less than the Minimum Demand specified in customer's contract.

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Senior Attorney & Director of Regulatory Compliance~~Manager~~

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**GENERAL SERVICE**

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Plus any applicable Adjustments.

**HIGH VOLTAGE SERVICE**

Where customer contracts for service delivered and metered at (or compensated to) the available primary voltage of 13,000 volts or higher, the monthly bill, before Adjustments, will be subject to a discount of \$~~2.0045~~ per kW of Billing Demand. In addition, where customer contracts for service delivered and metered at (or compensated to) the available transmission voltage of 115,000 volts or higher, the monthly bill, before Adjustments, will be further subject to a discount ~~0.3580~~¢ per kWh of Energy. Where service is delivered and metered at (or compensated to) the available distribution bulk delivery voltage of 23,000 volts to 46,000 volts, the Energy Charge will also be subject to a discount of 0.153¢ per kWh of Energy.

High Voltage Service shall not be available from the Low Voltage Network Area as designated by Company.

**ADJUSTMENTS**

~~1. The following Interim Adjustment shall be applied to billings for electric service:~~

~~There shall also be added an Interim Rate Adjustment equal to 14.23% of the billing for electric service.~~

~~2.1.~~ There shall be added to or deducted from the monthly bill, as computed above, a fuel and purchased energy adjustment determined in accordance with the Rider for Fuel and Purchased Energy ~~Adjustment~~Charge.

~~3.2.~~ There shall be added to the monthly bill, as computed above, a transmission investment adjustment determined in accordance with the Rider for Transmission Cost Recovery.

~~4.3.~~ There shall be added to the monthly bill, as computed above, a renewable resources adjustment determined in accordance with the Rider for Renewable Resources.

~~5.4.~~ There shall be added to the monthly bill, as computed above, a conservation program adjustment determined in accordance with the Rider for Conservation Program Adjustment.

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David R. Moeller~~Leah N. Peterson~~  
~~Senior Attorney & Director of Regulatory Compliance~~Manager -

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**GENERAL SERVICE**

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- ~~6.5.~~ There shall be added to the monthly bill, as computed above, a Low-Income Affordability Program Surcharge determined in accordance with the ~~Pilot~~ Rider for Customer Affordability of Residential Electricity (CARE).
- ~~7.6.~~ There shall be added to or deducted from the monthly billing, as computed above, a solar energy adjustment determined in accordance with the Rider for Solar Energy Adjustment.
- ~~8.7.~~ Plus the applicable proportionate part of any taxes and assessments imposed by any governmental authority which are assessed on the basis of meters or customers, or the price of revenues from electric energy or service sold, or the volume of energy generated, transmitted or purchased for sale or sold.
8. Bills for service within the corporate limits of the applicable city shall include an upward adjustment as specified in the applicable Rider for the city's Franchise Fee.
9. The combination of conservation program, transmission cost, renewable resources, and solar energy adjustments may be shown on Customer's bills as the Minnesota Policy Adjustment.

**DETERMINATION OF THE BILLING DEMAND**

When customer's use exceeds 2,500 kWh for three consecutive months or where the connected load indicates customer's demand may be greater than 10 kW, the customer may be placed on a demand rate.

The Billing Demand will then be the kW measured during the 15-minute period of customer's greatest use during the month, as adjusted for power factor, but not less than the minimum demand specified in customer's contract.

Demand will be adjusted by multiplying by ~~85%~~ (90% ~~effective December 1, 2019~~) and dividing by the average monthly power factor in percent when the average monthly power factor is less than ~~85%~~ (90% ~~effective December 1, 2019~~) lagging. However, in no event shall the average monthly power factor used for calculation in this paragraph be less than 45%.

**PAYMENT**

Bills are due and payable 15 days following the date the bill is rendered or such later date as may be specified on the bill.

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Senior Attorney & Director of Regulatory Compliance~~Manager~~

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**PILOT FOR COMMERCIAL ELECTRIC VEHICLE CHARGING SERVICE**

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**RATE CODES**

29EV

**APPLICATION**

Available while this Pilot Program is in effect, to Commercial and Industrial customer's electric service requirements for electric vehicle loads including battery charging and accessory usage which are supplied through one meter. Service shall be delivered at one point from existing facilities of adequate type and capacity and metered at (or compensated to) the voltage of delivery. Service hereunder is limited to Customers with total power requirements greater than 10 kW but less than 10,000 kW and is subject to Company's Electric Service Regulations and any applicable Riders. Customers taking Service must reasonably cooperate with Company in providing information for annual compliance filings with the Minnesota Public Utilities Commission as set forth in the December 12, 2019 Order in Docket No. E015/M-19-337.

**TYPE OF SERVICE**

Single phase, three phase or single and three phase, 60 hertz, at one standard low voltage of 120/240 to 4160 volts; except that within the Low Voltage Network Area service shall be three phase, four wire, 60 hertz, 277/480 volts.

**RATE (Monthly)**

<u>Service Charge</u>	\$ <u>125.00</u>
<u>Demand Charge for On-Peak kW</u>	\$ <u>68.500</u>
<u>Energy Charge for all kWh</u>	6. <u>054507</u> ¢

Plus any applicable Adjustments.

**MINIMUM CHARGE (Monthly)**

The appropriate service charge plus any applicable Adjustments; however, in no event will the Minimum Charge (Monthly) for three phase service be less than \$25.00 nor will the Demand Charge per kW of Billing Demand be less than the Minimum Demand specified in customer's contract.

Plus any applicable Adjustments.

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Approved by: David R. Moeller~~Leah N. Peterson~~  
David R. Moeller~~Leah N. Peterson~~  
Senior Attorney & Director of Regulatory Compliance~~Manager~~ -

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**PILOT FOR COMMERCIAL ELECTRIC VEHICLE CHARGING SERVICE**

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**HIGH VOLTAGE SERVICE**

Where customer contracts for service delivered and metered at (or compensated to) the available primary voltage of 13,000 volts or higher, the monthly bill, before Adjustments, will be subject to a discount of \$2.~~0045~~ per kW of Billing Demand. In addition, where customer contracts for service delivered and metered at (or compensated to) the available transmission voltage of 115,000 volts or higher, the monthly bill, before Adjustments, will be further subject to a discount 0.~~8035~~0¢ per kWh of Energy. Where service is delivered and metered at (or compensated to) the available distribution bulk delivery voltage of 23,000 volts to 46,000 volts, the Energy Charge will also be subject to a discount of 0.153¢ per kWh of Energy.

High Voltage Service shall not be available from the Low Voltage Network Area as designated by Company.

**ADJUSTMENTS**

~~1. The following Interim Adjustment shall be applied to billings for electric service:-~~

~~There shall also be added an Interim Rate Adjustment equal to 14.23% of the billing for electric service.~~

~~2.1.~~ There shall be added to or deducted from the monthly bill, as computed above, a fuel and purchased energy adjustment determined in accordance with the Rider for Fuel and Purchased Energy ~~Adjustment~~Charge.

~~3.2.~~ There shall be added to the monthly bill, as computed above, a transmission investment adjustment determined in accordance with the Rider for Transmission Cost Recovery.

~~4.3.~~ There shall be added to the monthly bill, as computed above, a renewable resources adjustment determined in accordance with the Rider for Renewable Resources.

~~5.4.~~ There shall be added to the monthly bill, as computed above, a conservation program adjustment determined in accordance with the Rider for Conservation Program Adjustment.

~~6.5.~~ There shall be added to the monthly bill, as computed above, a Low-Income Affordability Program Surcharge determined in accordance with the Rider for Customer Affordability of Residential Electricity (CARE).

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Senior Attorney & Director of Regulatory Compliance~~Manager~~



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**PILOT FOR COMMERCIAL ELECTRIC VEHICLE CHARGING SERVICE**

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- 7.6. There shall be added to or deducted from the monthly billing, as computed above, a solar energy adjustment determined in accordance with the Rider for Solar Energy Adjustment.
- 8.7. Plus the applicable proportionate part of any taxes and assessments imposed by any governmental authority which are assessed on the basis of meters or customers, or the price of revenues from electric energy or service sold, or the volume of energy generated, transmitted or purchased for sale or sold.
8. Bills for service within the corporate limits of the applicable city shall include an upward adjustment as specified in the applicable Rider for the city's Franchise Fee.
9. The combination of conservation program, transmission cost, renewable resources, and solar energy adjustments may be shown on Customer's bills as the Minnesota Policy Adjustment.

**DETERMINATION OF THE BILLING DEMAND**

The Billing Demand will be the kW measured during the 15-minute period of customer's greatest use during the On-Peak periods during the month, as adjusted for power factor, but not less than the minimum demand specified in customer's contract. On-Peak periods shall be defined as 3:00 p.m. to 8:00 p.m., Monday through Friday, inclusive, excluding holidays. Holidays shall be those days nationally designated and celebrated as New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving and Christmas. Super Off-Peak shall be defined as 11:00 p.m. to 5:00 a.m., Monday through Friday, inclusive, excluding holidays. Off-Peak shall be all other hours other than On-Peak or Super Off-Peak. There shall be no Demand Charge applied during Off-Peak or Super Off-Peak hours.

Demand will be adjusted by multiplying by 90% and dividing by the average monthly power factor in percent when the average monthly power factor is less than 90% lagging. However, in no event shall the average monthly power factor used for calculation in this paragraph be less than 45%.

**DEMAND CHARGE CAP**

In no month shall the Demand Charge exceed 30% of customer's total bill excluding any applicable taxes and fees. If the Demand Charge is greater than 30% of the subtotal of the Service Charge, the Demand Charge, the Energy Charge, and all adjustments listed above, the customer shall receive an EV Demand Credit which will be applied against the Demand Charge, capping it at 30% of the pre-tax bill.

**PAYMENT**

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Senior Attorney & Director of Regulatory Compliance~~Manager~~

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**PILOT FOR COMMERCIAL ELECTRIC VEHICLE CHARGING SERVICE**

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Bills are due and payable 15 days following the date the bill is rendered or such later date as may be specified on the bill.

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**COMMERCIAL/INDUSTRIAL DUAL FUEL INTERRUPTIBLE ELECTRIC SERVICE**

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**RATE CODES**

26

**TERRITORY**

Applicable to all Rate Areas.

**APPLICATION**

To the interruptible electric service requirements of Commercial/Industrial Customers where an alternative source of energy is available to satisfy these requirements during periods of interruption. Service shall be delivered at one point from facilities of adequate type and capacity and shall be metered at (or compensated to) the voltage of delivery. Service is subject to the Company's Electric Service Regulations and any applicable Riders.

**TYPE OF SERVICE**

~~—The small service rates are applicable where connected load is 75 kilowatts (kW) or less single phase and served at 120 volt, 120/240 volt or 120/208 network voltage and supplied through one meter at one point of delivery.~~

~~The large service rates are for any three phase customers, or any current transformer rated single phase services. The connected load on these services is larger than 75 kW and is supplied through one meter at one point of delivery.~~

~~Single phase, three phase, or single and three phase, 60 hertz, at low voltage (voltage level lower than that available from Company's 13,000 volt system) or high voltage (voltage level equal to or greater than that available from Company's 13,000 volt system).~~

**DUAL FUEL PROGRAM OPTIONS**

Dual Fuel (standard)

Customer must be prepared to have load interrupted for up to 300 hours of customer's Dual Fuel requirements during any annual period. Dual Fuel load can be interrupted two times per day up to four-hours at a time. There will also be at least two hours between any interruptions.

Dual Fuel Plus

Customer must be prepared to supply all of the interruptible load from an alternative energy source for up to 1,000 hours of customer's Dual Fuel requirements during any annual period. Dual Fuel load can be interrupted for 20-hours per calendar day. In the event of a 20-hour

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**COMMERCIAL/INDUSTRIAL DUAL FUEL INTERRUPTIBLE ELECTRIC SERVICE**

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interruption period, there will be a period of at least two hours before the next interruption period.

**RATE (Monthly)**

Service Charge

~~Low Voltage~~ Small Service \_\_\_\_\_ ~~-\$162.00~~  
~~High Voltage~~ Large Service \_\_\_\_\_ ~~\$162.00~~

Energy Charge – Dual Fuel (standard)

<u>Small Service</u>	<u>6.916¢ per kWh</u>
<u>Large Service-Low Voltage</u>	<u>6.916¢ per kWh</u>
<u>Large Service-High Voltage</u>	<u>6.770¢ per kWh</u>

Energy Charge – Dual Fuel Plus

<u>Small Service</u>	<u>4.703¢ per kWh</u>
<u>Large Service-Low Voltage</u>	<u>Service 54.888703¢ per kWh</u>
<u>Large Service-High Voltage</u>	<u>Service 54.256601¢ per kWh</u>

Plus any applicable Adjustments.

The High Voltage Service Rate is applicable where service is delivered and metered at (or compensated to) the available high voltage level (13,000 volt system or higher).

**MINIMUM CHARGE (Monthly)**

The Minimum Charge shall be the Service Charge plus any applicable Adjustments.

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David R. Moeller Leah N. Peterson

Senior Attorney & Director of Regulatory Compliance Manager –

Customer Analytics

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COMMERCIAL/INDUSTRIAL DUAL FUEL INTERRUPTIBLE ELECTRIC SERVICE

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ADJUSTMENTS

~~1. The following Interim Adjustment shall be applied to billings for electric service:-~~

~~There shall also be added an Interim Rate Adjustment equal to 14.23% of the billing for electric service.~~

~~2.1.~~ There shall be added to or deducted from the monthly bill, as computed above, a fuel and purchased energy adjustment determined in accordance with the Rider for Fuel and Purchased Energy ~~Adjustment~~Charge.

~~3.2.~~ There shall be added to the monthly bill, as computed above, a transmission investment adjustment determined in accordance with the Rider for Transmission Cost Recovery.

~~4.3.~~ There shall be added to the monthly bill, as computed above, a renewable resources adjustment determined in accordance with the Rider for Renewable Resources.

~~5.4.~~ There shall be added to the monthly bill, as computed above, a conservation program adjustment determined in accordance with the Rider for Conservation Program Adjustment.

~~6.5.~~ There shall be added to or deducted from the monthly billing, as computed above, a solar energy adjustment determined in accordance with the Rider for Solar Energy Adjustment.

~~7.6.~~ Plus the applicable proportionate part of any taxes and assessments imposed by any governmental authority which are assessed on the basis of meters or customers, or the price of or revenues from electric energy or service sold.

~~7.~~ Bills for service within the corporate limits of the applicable city shall include an upward adjustment as specified in the applicable Rider for the city's Franchise Fee.

~~8. The combination of conservation program, transmission cost, renewable resources, and solar energy adjustments may be shown on Customer's bills as the Minnesota Policy Adjustment.~~

PAYMENT

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**COMMERCIAL/INDUSTRIAL DUAL FUEL INTERRUPTIBLE ELECTRIC SERVICE**

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Bills are due and payable 15 days following the date the bill is rendered or such later date as may be specified on the bill.

**CONTRACT PERIOD**

Not less than one year or such longer period as may be required under an Electric Service Agreement.

**SERVICE CONDITIONS**

1. The primary energy source for the Company approved Dual Fuel installation must be electric. An approved Dual Fuel installation requires that the secondary or back-up energy source be capable of continuous operation.  -Under no circumstances will firm electric service or a back-up generator qualify as the secondary or back-up energy source.
2. The interruptible load of the approved Dual Fuel installation shall be separately served and metered and shall at no time be connected to facilities serving customer's firm load.
3. ~~The duration and frequency of interruptions shall be at the sole discretion of the Company.~~ Interruption will normally occur at such times:
  - (a) when the Company is required to purchase or generate power at a cost higher than customer's energy charge,
  - (b) when the Company expects to incur a system peak,
  - (c) when in the Company's opinion, the reliability of the system is endangered, or
  - (d) when the Company performs necessary testing of interruptibility of customer's loads.

Interruptions shall normally occur for reliability-related needs before interruptions for any certified interruptible loads for Large Power, Large Light and Power, and General Service.

4. ~~The~~ Company shall not be liable for any loss or damage caused by or resulting from any interruption of service except in the case of gross negligence on the part of the Company.
5. ~~If Company is unable to disconnect with integrated disconnects in the meters, Company will provide and customer will install as directed by the Company, equipment to provide signals to control load. Customer must provide a continuous 120 volt AC power source at the Company's control point for operation of the Company's remote control equipment.~~

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**COMMERCIAL/INDUSTRIAL DUAL FUEL INTERRUPTIBLE ELECTRIC SERVICE**

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- ~~4. Customer must be prepared to supply all of the interruptible load from an alternative energy source for up to 30% of customer's Dual Fuel requirements during any annual period.~~
- ~~5. The customer will install, at its expense, a load break switch, circuit breaker, or other means of allowing Company to automatically interrupt customer's Dual Fuel load by sending a command or signal. The Company reserves the right to inspect and approve the installation to ensure compliance and consistency with Company's interruption system. If Company's system cannot support automatic interruption, interruption shall be made in accordance with Service Condition 8. Customer must provide a continuous 120 volt AC power source at Company's control point for operation of Company's remote control equipment.~~
6. The rate contemplates that this service will utilize existing facilities with no additional major expenditures. Customer shall pay Company the installed cost of any additional facilities required which are not supported by this rate. Customers who have guaranteed annual revenue commitments to support line extension costs under a firm rate schedule that are not fully satisfied before switching to Dual Fuel service may be required to have their extension cost contributions recalculated.
7. Upon receiving a control signal from the Company, the Customer must shed its interruptible load in ten (10) minutes or less, and for a duration as required by the Company, as specified in Dual Fuel program options above. ~~whenever the Company determines such interruption is necessary. Customers with existing provisions in their Electric Service Agreements for longer notice before interruption shall continue to have thirty (30) minutes to shed their interruptible loads through the term of their existing contracts or December 31, 1998, whichever is later.~~
8. Those customers who fail to interrupt their interruptible load after being notified to do so by the Company shall be responsible for all costs incurred by the Company due to such failure, including but not limited to penalties assessed the Company by the Midcontinent Independent System Operator (MISO) in the event the Company experiences a system capacity deficiency. Those costs shall be charged on a pro rata basis to all customers who did not interrupt as requested. Such customers shall also be billed as follows:
- (a) The first failure to interrupt shall result in the Customer being billed for the entire month on the standard applicable General Service or Large Light and Power Service Schedule (thereby not receiving an interruptible discount).

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 David R. Moeller Leah N. Peterson   
 Senior Attorney & Director of Regulatory Compliance Manager -

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**COMMERCIAL/INDUSTRIAL DUAL FUEL INTERRUPTIBLE ELECTRIC SERVICE**

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- (b) If a second such failure to interrupt occurs, in addition to billing as specified in (a) above, the Company reserves the right to discontinue customer's service under the Dual Fuel Interruptible Electric Service Schedule.

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Senior Attorney & Director of Regulatory Compliance Manager -

Customer Analytics



**COMMERCIAL/INDUSTRIAL FIXED OFF-PEAK SERVICE ~~CONTROLLED ACCESS-~~  
~~ELECTRIC SERVICE~~**

**RATE CODE**

27

**APPLICATION**

To electric service for commercial/industrial customers for controlled energy storage or other loads which will be energized only for the time period between 10 p.m. and 7 a.m. Central Prevailing Time (CPT) each day-daily. Service is subject to the Company's Electric Service Regulations and any applicable riders.

**TYPE OF SERVICE**

The small service rates are applicable where connected load is 75 kW or less single phase and served at 120 volt, 120/240 volt or 120/208 network voltage and supplied through one meter at one point of delivery.

The large service rates are for any three phase customers or any current transformer rated single phase services. The connected load on these services is larger than 75 kW and is supplied through one meter at one point of delivery.

Single phase, three phase or single and three phase, 60 hertz, at low voltage (voltage level lower than that available from Company's 13,000 volt system) or high voltage (voltage level equal to or greater than that available from Company's 13,000 volt system), supplied through one meter at one point of delivery.

**RATE (Monthly)**

Service Charge

High Voltage~~Small~~ Service \_\_\_\_\_ ~~—\$126.00~~  
Low Voltage~~Large~~ Service \_\_\_\_\_ ~~\$126.00~~

Energy Charge

High Voltage~~Small~~ Service - Low Voltage ~~4.623703~~¢ per kWh  
Large Service - Low Voltage ~~Service~~ 45.249703¢ per kWh  
Large Service - High Voltage \_\_\_\_\_ 4.710¢ per kWh

Plus any applicable Adjustments.

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COMMERCIAL/INDUSTRIAL FIXED OFF-PEAK SERVICE~~CONTROLLED ACCESS~~  
~~ELECTRIC SERVICE~~

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The High Voltage Service Rate is applicable where service is delivered and metered at (or compensated to) the available high voltage level (13,000 volt system or higher).

**MINIMUM CHARGE (Monthly)**

The Minimum Charge shall be the Service Charge plus any applicable Adjustments.

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~~COMMERCIAL/INDUSTRIAL FIXED OFF-PEAK SERVICE CONTROLLED ACCESS  
ELECTRIC SERVICE~~

ADJUSTMENTS

~~1. The following Interim Adjustment shall be applied to billings for electric service:-~~

~~There shall also be added an Interim Rate Adjustment equal to 14.23% of the billing for electric service.~~

~~2.1.~~ There shall be added to or deducted from the monthly bill, as computed above, a fuel and purchased energy adjustment determined in accordance with the Rider for Fuel and Purchased Energy ~~Adjustment~~ Charge.

~~3.2.~~ There shall be added to the monthly bill, as computed above, a transmission investment adjustment determined in accordance with the Rider for Transmission Cost Recovery.

~~4.3.~~ There shall be added to the monthly bill, as computed above, a renewable resources adjustment determined in accordance with the Rider for Renewable Resources.

~~5.4.~~ There shall be added to the monthly bill, as computed above, a conservation program adjustment determined in accordance with the Rider for Conservation Program Adjustment.

~~6.5.~~ There shall be added to or deducted from the monthly billing, as computed above, a solar energy adjustment determined in accordance with the Rider for Solar Energy Adjustment.

~~7.6.~~ Plus the applicable proportionate part of any taxes and assessments imposed by any governmental authority which are assessed on the basis of meters or customers, or the price of or revenues from electric energy or service sold.

~~7.~~ Bills for service within the corporate limits of the applicable city shall include an upward adjustment as specified in the applicable Rider for the city's Franchise Fee.

~~8. The combination of conservation program, transmission cost, renewable resources, and solar energy adjustments may be shown on Customer's bills as the Minnesota Policy Adjustment.~~

PAYMENT

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**COMMERCIAL/INDUSTRIAL FIXED OFF-PEAK SERVICE ~~CONTROLLED ACCESS~~  
~~ELECTRIC SERVICE~~**

Bills are due and payable 15 days following the date the bill is rendered or such later date as may be specified on the bill.

**CONTRACT PERIOD**

Not less than thirty days or such longer period as may be required under an Electric Service Agreement.

**SERVICE CONDITIONS**

1. The controlled load shall be separately served and metered and shall at no time be connected to facilities serving customer's other loads.
2. The total connected controlled load shall not exceed 200 kW.
3. Any controlled energy storage load to which this service schedule applies must have sufficient capacity to satisfy the customer's energy needs during the non-energized period.
4. The Company shall not be liable for any loss or damage caused by or resulting from any interruption of service except in the case of gross negligence on the part of the Company.
5. Where direct load control by meter is not available, ~~C~~customer's load shall be controlled by a switching device approved or supplied by the Company and paid for and installed by Customer. Customer must provide a continuous 120 volt AC power source at Company's control point for operation of Company's control equipment.
6. The rate contemplates that this service will utilize existing facilities with no additional major expenditures. Customer shall pay Company the installed cost of any additional facilities required which are not supported by this rate. Customers who have guaranteed annual revenue commitments to support line extension costs under a firm rate schedule that are not fully satisfied before switching to Controlled Access Electric Service may be required to have their extension cost contributions recalculated.

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**LARGE LIGHT AND POWER SERVICE**

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**RATE CODES**

75

**APPLICATION**

To the entire electric service requirements on customer's premises delivered at one point from existing facilities of adequate type and capacity and metered at (or compensated to) the voltage of delivery.

Service hereunder is limited to Customers with total power requirements of less than 50,000 kW and is subject to Company's Electric Service Regulations and any applicable Riders. Customers with total power requirements in excess of 10,000 kW shall be served under this rate only where customer and Company have executed an electric service agreement having an initial minimum term of ten (10) years with a minimum cancellation provision of four (4) years.

**TYPE OF SERVICE**

Single phase, three phase or single and three phase, 60 hertz, at one standard low voltage of 120/240 to 4160 volts; except that within the Low Voltage Network Area service shall be three phase, four wire, 60 hertz, 277/480 volts.

**RATE (Monthly)**

Demand Charge

For the first 100 kW or less of Billing Demand \$1, ~~2000~~50.00

All additional kW of Billing Demand (\$/kW) \$ ~~910~~.50

Transmission Demand Charge

All kW of Billing Demand (\$/kW) \$4.00 ~~5.59~~

Energy Charge

All kWh (¢/kWh) 4.148 ~~574~~¢

Plus any applicable Adjustments.

**HIGH VOLTAGE SERVICE**

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**LARGE LIGHT AND POWER SERVICE**

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Where service is delivered and metered at (or compensated to) the available primary voltage of 13,000 volts or higher, the Demand Charge will be subject to a discount of \$~~2.00~~45 per kW of Billing Demand. In addition, where service is delivered and metered at (or compensated to) the available transmission voltage of 115,000 volts or higher, the Energy Charge will ~~also~~ be subject to a discount of 0.~~80~~35¢ per kWh of Energy. Where service is delivered and metered at (or compensated to) the available distribution bulk delivery voltage of 23,000 to 46,000 volts, the Energy Charge will also be subject to a discount of 0.153¢ per kWh of Energy.

High voltage service shall not be available from the Low Voltage Network Area as designated by Company.

**ADJUSTMENTS**

~~1. The following Interim Adjustment shall be applied to billings for electric service:-~~

~~There shall also be added an Interim Rate Adjustment equal to 14.23% of the billing for electric service.~~

~~2.1.~~ There shall be added to or deducted from the monthly bill, as computed above, a fuel and purchased energy adjustment determined in accordance with the Rider for Fuel and Purchased Energy ~~Adjustment~~Charge.

~~3.2.~~ There shall be added to the monthly bill, as computed above, a transmission investment adjustment determined in accordance with the Rider for Transmission Cost Recovery.

~~4.3.~~ There shall be added to the monthly bill, as computed above, a renewable resources adjustment determined in accordance with the Rider for Renewable Resources.

~~5.4.~~ There shall be added to the monthly bill, as computed above, a conservation program adjustment determined in accordance with the Rider for Conservation Program Adjustment.

~~6.5.~~ There shall be added to the monthly bill, as computed above, a Low-Income Affordability Program Surcharge determined in accordance with the ~~Pilot~~ Rider for Customer Affordability of Residential Electricity (CARE).

~~7.6.~~ There shall be added to or deducted from the monthly billing, as computed above, a solar energy adjustment determined in accordance with the Rider for Solar Energy Adjustment.

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**LARGE LIGHT AND POWER SERVICE**

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- 8.7. Plus the applicable proportionate part of any taxes and assessments imposed by any governmental authority which are assessed on the basis of meters or customers, or the price of or revenues from electric energy or service sold, or the volume of energy generated, transmitted or purchased for sale or sold.
8. Bills for service within the corporate limits of the applicable city shall include an upward adjustment as specified in the applicable Rider for the city's Franchise Fee.
9. The combination of conservation program, transmission cost, renewable resources, and solar energy adjustments may be shown on Customer's bills as the Minnesota Policy Adjustment.

**DETERMINATION OF THE BILLING DEMAND**

Billing Demand is the kW measured during the 15-minute period of customer's greatest use during the month, as adjusted for power factor, except that the Billing Demand will not be less than the lower of:

- a) 75% of the greatest adjusted demand during the preceding eleven months, or
- b) The greatest adjusted demand during the preceding eleven months minus 100 kW.

However, the Billing Demand shall not be less than the minimum demand specified in the customer's contract.

Demand will be adjusted by multiplying by ~~85%~~ (90% ~~effective December 1, 2019~~) and dividing by the average monthly power factor in percent when the average monthly power factor is less than ~~85%~~ (90% ~~effective December 1, 2019~~) lagging. However, in no event shall the average monthly power factor used for calculation in this paragraph be less than 45%.

**PAYMENT**

Bills are due and payable 15 days following the date the bill is rendered or such later date as may be specified on the bill.

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**COMPETITIVE RATE SCHEDULE - LARGE LIGHT AND POWER SERVICE**

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**RATE CODES**

73

**APPLICATION**

To the electric service requirements of a customer requiring service for no less than 2,000 kW and no more than 50,000 kW of connected load, where such electric service requirements are subject to effective competition. Specifically, a customer is subject to effective competition, per Minnesota Statutes, Section 216B.162, if the customer is located within the Company's assigned service area as determined under Minnesota Statutes, Section 216B.39, and if the customer has the ability to obtain its energy requirements from an energy supplier that is not regulated by the Commission under Minnesota Statutes, Section 216B.16.

**TYPE OF SERVICE**

Single phase, three phase or single and three phase, 60 hertz, at the voltage level specified in customer's contract.

**RATE**

To be specified in customer's contract.

**TERMS AND CONDITIONS**

1. The minimum rate under this schedule shall recover at least the incremental cost of providing the service, including the cost of additional capacity that is to be added while the rate is in effect and any applicable on-peak or off-peak differential.
2. The maximum possible rate reduction under this rate schedule shall not exceed the difference between the Company's Large Light and Power Service Rate Schedules 75 and the cost to the customer of the lowest cost competitive energy supply.
3. The term of a contract for a customer who elects to take service under this schedule must be no less than one year and no longer than five years.
4. The Company, within a general rate case, is allowed to seek recovery of the difference between the standard Large Light and Power Service Rate Schedules 75 and the competitive rate times the usage level during the test year period.

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**COMPETITIVE RATE SCHEDULE - LARGE LIGHT AND POWER SERVICE**

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5. A rate under this competitive rate schedule shall meet the conditions of Minnesota Statutes, Section 216B.03, for other customers in this same customer class.
6. A rate under this schedule shall not compete with district heating or cooling provided by a district heating utility as defined by Minnesota Statutes, Section 216B.166, subdivision 2, paragraph (c).
7. A rate under this schedule may not be offered to a customer in which the Company has a financial interest greater than 50 percent.
8. The rate pursuant to this tariff may take effect on an interim basis after the filing of the contract with the Minnesota Public Utilities Commission and upon the date specified. If the Commission does not approve the rate, Minnesota Power may seek to recover the difference in revenues between the interim competitive rate and the standard tariff from the customer who was offered the competitive rate. While an interim competitive rate is in effect, the difference between rates under the competitive rate and rates under the standard tariff for that class are not subject to recovery or refund.

**REGULATION AND JURISDICTION**

The Commission has the authority to approve, modify or reject a rate under this schedule. If the Commission approves the competitive rate, it becomes effective as agreed to by the Company and the customer. If the competitive rate is modified by the Commission, the Commission shall issue an order modifying the competitive rate subject to the approval of the Company and the customer. Each party has ten days in which to reject the proposed modification. If no party rejects the proposed modification, the Commission's order becomes final. If either party rejects the Commission's proposed modification, the Company, on its behalf or on the behalf of the customer, may submit to the Commission a modified version of the Commission's proposal. The Commission shall accept or reject the modified version within 30 days. If the Commission rejects the competitive rate, it shall issue an order indicating the reasons for the rejection.

**ADJUSTMENTS**

- ~~1. The following Interim Adjustment shall be applied to billings for electric service:~~
- ~~There shall also be added an Interim Rate Adjustment equal to 14.23% of the billing for electric service.~~
1. There shall be added to the bill the applicable proportionate part of any taxes and assessments imposed by any governmental authority which are assessed on the basis of

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**COMPETITIVE RATE SCHEDULE - LARGE LIGHT AND POWER SERVICE**

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meters or customers, or the price of or revenues from electric energy or service sold, or the volume of energy generated, transmitted or purchased for sale or sold.

2. Bills for service within the corporate limits of the applicable city shall include an upward adjustment as specified in the applicable Rider for the city's Franchise Fee.

**PAYMENT**

Bills are due and payable 15 days following the date the bill is rendered or such later date as may be specified on the bill. Payments must be received by Minnesota Power on or before such due date and shall not be considered as payment received until the funds are usable or collectible by Minnesota Power. If payment is not received on or before the due date printed on the bill, the bill shall be past due and delinquent.

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Customer Analytics

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**LARGE POWER SERVICE**

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**RATE CODES**

74

**APPLICATION**

The Large Power Service Schedule ("LP Schedule") applies to electric service delivered from existing Company facilities of adequate type and capacity, where Customer and Company have executed an Electric Service Agreement ("ESA") agreeing to the purchase and sale of Large Power Service and supplementing the terms and conditions of Large Power Service set forth in this LP Schedule.

Service under this LP Schedule is also subject to Company's Electric Service Regulations as well as all riders and other tariffs applicable to Large Power Service.

Customer shall not be entitled to purchase any service from the Company under this LP Schedule for purposes of resale to any other entity or to the Company.

**ELECTRIC SERVICE AGREEMENTS**

Every ESA and every amendment or modification of an ESA must be approved by the Minnesota Public Utilities Commission ("Commission") as a supplemental addition to this LP Schedule.

At a minimum, every ESA shall include the following:

- (a) The connection point(s) of Company's and Customer's equipment at which Customer takes service ("Points of Delivery");
- (b) The voltage level(s) at which service will be supplied;
- (c) A method for determining Firm Demand (as defined below) in each month of the term of the ESA;
- (d) An Incremental Production Service Threshold as defined in the Rider for Large Power Incremental Production Service, as applicable;
- (e) A confidentiality agreement; and
- (f) Any terms or conditions that differ from or are additional to the terms and conditions specified in this LP Schedule or in any rider or tariff applicable to Large Power Service.

Unless otherwise specifically approved by the Commission, each ESA shall have an initial minimum term of ten (10) years and shall continue in force until either party gives the other

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**LARGE POWER SERVICE**

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party written notice of cancellation at least four years prior to the time such cancellation shall be effective.

The effective date of each ESA shall be subject to approval by the Commission.

No Commission approval of any ESA shall act to prevent the Commission from later increasing or decreasing any of the rates or charges contained in this LP Schedule, any Rider or any other tariff applicable to Large Power Service. Nor shall any Commission approval of any ESA exempt any Customer from the applicability of any such increased or decreased charges.

An ESA shall be binding upon the Company and the Customer and their successors and assigns, on and after the effective date of the ESA; provided, however, that neither party may assign that ESA or any rights or obligations under the ESA without the prior written consent of the other party, which consent shall not unreasonably be withheld.

Inasmuch as all ESAs will contain confidential information with respect to Customer electric usage levels and other proprietary information of both the Customer and the Company ("Confidential Information"), all ESAs are to be marked as trade secret in their entirety for purposes of the Minnesota Government Data Practices Act. For this purpose, Confidential Information includes all disclosures, information and materials, whether oral, written, electronic or otherwise, relating to the business of either the Customer or the Company, that is not generally available to the trade or the public. The ESA may specifically expand this definition to ensure Customer-specific and/or Company-specific protections are in place. Because use and disclosure of Confidential Information requires a written agreement, the Company and the Customer will agree to such use and disclosure in each ESA.

For purposes of ESAs capitalized terms used in this LP Schedule shall have the same meaning as capitalized terms in the ESA.

For purposes of ESAs, the term "Holidays" shall mean New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving, Christmas Eve Day, Christmas Day, and New Year's Eve Day.

For purposes of ESAs, the term "Office" shall mean the Minnesota Office of Energy Security or its successor organization.

**TYPE OF SERVICE**

Unless otherwise agreed in an ESA, Large Power Service shall be three phase, 60 hertz, at Company's available transmission voltage of at least 115,000 volts. Customer may specifically request to take all or any portion of its Large Power Service at Company's

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Customer Analytics

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**LARGE POWER SERVICE**

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available high voltage of 13,000 through 69,000 volts, and such lower voltage deliveries may be subject to a Service Voltage Adjustment as described below.

**BASE RATES (MONTHLY)**

The following charges (as modified by the Adjustments described below) shall apply to all service under this LP Schedule and the ESAs (collectively, the "Base Rates"):

**Demand Charge**

A single application for the first 10,000 kW or less of Firm Demand \$~~250,229,087~~330

All additional kW of Firm Demand (\$/kW) \$~~242.96~~25

**Transmission Demand Charge**

All kW of Firm Demand (\$/kW) \$5.49

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**Energy Charge**

All Firm Energy kWh (¢/kWh) (All On-Peak and Off-Peak) 1.~~041~~087¢

**Excess Energy Charge**

All kWh of Excess Energy shall be billed at 110% of the Company's Incremental Energy Cost as described more fully in paragraphs 2 and 3 under "ENERGY."

**ADJUSTMENTS**

Company may modify Base Rates by the following adjustments:

~~1. Interim Rate Adjustment. The following Interim Adjustment shall be applied to billings for electric service:~~

~~There shall also be added an Interim Rate Adjustment equal to 14.23% of the billing for electric service.~~

~~2.1. Service Voltage Adjustment. Unless otherwise agreed in the ESA, where service delivery voltage is at Company's available high voltage of 13,000 through 69,000 volts, Company will increase the Demand Charge by \$1.75 per kW of Firm Demand for that portion of Firm Demand taken at 13,000 through 69,000 volts.~~

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**LARGE POWER SERVICE**

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- ~~3-2. Fuel and Purchased Energy Adjustment.~~ A fuel and purchased energy adjustment will be determined in accordance with the Rider for Fuel and Purchased Energy Adjustment ~~Charge and a conservation program.~~
- 4-3. Conservation Adjustment. Adjustment will be determined in accordance with the Rider for Conservation Program Adjustment.
- ~~5-4. Transmission Adjustment.~~ A transmission investment adjustment will be determined in accordance with the Rider for Transmission Cost Recovery.
- ~~6-5. Renewable Resource Adjustment.~~ A renewable resources adjustment will be determined in accordance with the Rider for Renewable Resources.
- ~~7-6. CARE Low-Income Affordability Program Surcharge.~~ There shall be added to the monthly bill, as computed above, a Low-Income Affordability Program Surcharge determined in accordance with the ~~Pilot~~ Rider for Customer Affordability of Residential Electricity (CARE).
- ~~7. Solar Energy Adjustment.~~ There shall be added to or deducted from the monthly billing, as computed above, a solar energy adjustment determined in accordance with the Rider for Solar Energy Adjustment.
8. ~~Minnesota Policy Adjustment.~~ The combination of Conservation, Transmission, Renewable Resource, and Solar Energy Adjustments may be shown on Customer's bills as the Minnesota Policy Adjustment.
9. Taxes and Assessments. An adjustment for the applicable proportionate part of any taxes and assessments imposed by any governmental authority which are assessed on the basis of meters or customers, or the price of or revenues from electric energy or service sold, or the volume of energy generated, transmitted or purchased for sale or sold.
10. Franchise Fee. An adjustment for customers located within the corporate limits of the applicable city as specified in the applicable Rider for the city's Franchise Fee.

**MEASURED AND ADJUSTED DEMAND**

The measured demand ("Measured Demand") in the month shall be the sum of kW measured from all of the Points of Delivery specified in the ESA during the 15-minute period of Customer's greatest use during the month.

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## LARGE POWER SERVICE

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The adjusted demand ("Adjusted Demand") in the month shall be the Measured Demand increased by one kilowatt for each 20 kvar of excess reactive demand. Excess reactive demand means the amount by which the maximum 15-minute measured kvar during the month exceeds 50% of the first 20,000 kW of Measured Demand plus 25% of all additional kW of Measured Demand.

This provision shall supersede all references to Metered Demand, Measured Demand, and Adjusted Demand in the Customers' ESAs.

## DEMAND

1. Firm Demand. The Customer's ESA specifies the amount of Firm Demand in any billing month. In general, the Firm Demand will be based on amount specified, selected, nominated, determined or agreed upon in the Customer's ESA. Regardless of how the ESA describes or calculates the Customer's contractual demand in any billing month for purposes of applying the Demand Charge, this amount shall be deemed to be the Customer's Firm Demand for purposes of this LP Schedule and the application of the Demand Charge.
- 4.2. Demands in Excess of Firm Demand. Company will endeavor to serve Customer requirements for power in excess of Firm Demand, but Company has no responsibility or liability whatsoever for failing to provide any power in excess of Firm Demand.

## DEMAND NOMINATIONS

1. Demand Nomination increases. For all Customers who notify the Company periodically throughout the year per the terms of their respective ESAs, need to be made by the last business day excluding weekends and Holidays prior to the nominating deadlines specified in the Customers' ESAs. This provision shall supersede all references to all language in Customers' ESAs relating to nomination notice deadlines.

## ENERGY

1. Firm Energy. Firm Energy shall mean the total electric consumption of the Customer measured in kilowatt-hours ("kWh") in each hour of the billing month, regardless of whether it is taken during peak or off peak hours, but limited to no more than the Customer's Firm Demand in any hour. In general, the amount of Firm Energy billed in each hour of the billing month will be equal to the amount of Firm Demand in that month unless modified by terms in the Customer's ESA.

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Filing Date	<u>November 1, 2021</u>	MPUC Docket No.	<u>E015/GR-21-335</u>
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Approved by: David R. MoellerLeah N. Peterson  
David R. MoellerLeah N. Peterson  
Senior Attorney & Director of Regulatory ComplianceManager -

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**LARGE POWER SERVICE**

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2. Excess Energy. Excess Energy shall be the kWh of energy taken by Customer in each hour of the month in excess of the allowable Firm Energy levels specified in the Customer's ESA in that hour, unless the Customer takes such energy under the Rider for Large Power Incremental Production Service or another Rider applicable to Large Power Service and available to the Customer pursuant to its ESA.
3. Excess Energy shall be billed at 110% of the Company's Incremental Energy Cost in month. Company's Incremental Energy Cost shall be determined each hour of the month and shall include fuel costs and variable operation and maintenance expenses for generating or purchasing the excess energy. Company's Incremental Energy Cost will be the highest cost energy after assigning lower cost energy to: all firm retail and wholesale customer requirements; all intersystem (pool) sales that involve capacity on a firm or participation basis; and all interruptible sales to Large Power, Large Light and Power, and General Service customers; but not including sales for Incremental Production Service.

**PAYMENT**

All bills for Large Power Service are due and payable at any office of Minnesota Power 15 days following the date the Company renders the bill or such later date as may be specified on the bill unless the Customer is subject to the Rider for Expedited Billing Procedures—Large Power Class or Customer specifically agrees to be subject to the Rider for Expedited Billing Procedures—Large Power Class in the ESA. Payments must be received by Minnesota Power on or before such due date and shall not be considered as payment received until the funds are usable or collectible by Minnesota Power. If Company does not receive payment on or before the due date printed on the bill, the bill shall be past due and delinquent.

**LARGE POWER SURCHARGE**

For new customers with Firm Demand in excess of 50,000 kW in any twenty-four month period, or for existing customers with increases in Firm Demand of more than 50,000 kW in any twenty-four month period, the additional Firm Demand in excess of 50,000 kW will be subject to a Large Power Surcharge. The Company will assess the Large Power Surcharge for a period of five years from the date the Customer executes a binding Commitment Agreement to take the power. The Large Power Surcharge will cover the additional cost to Company of obtaining the necessary power supply. The Large Power Surcharge shall be the sum of a Capacity Portion and Energy Portion as described below. If the sum is negative then the Large Power Surcharge shall be zero.

**Capacity Portion**

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**LARGE POWER SERVICE**

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For each kW of Firm Demand subject to surcharge Company shall add to the Demand Charge the excess of Company's Large Power Surcharge Supply Capacity Costs per kW over Company's Basic Capacity Cost. Company's Large Power Surcharge Supply Capacity Costs per kW will be: 1) Company's cost per kW as purchased from its power suppliers with appropriate adjustments for reserve requirements/replacement power, transmission losses and coincidence factor; 2) The Company's estimated annual Revenue Requirements per kW associated with Company's power production facilities added or refurbished to supply the power; or 3) A blend of the above costs if more than one source is used to supply the power. Company's Basic Capacity Costs per kW will be Company's estimated annual Revenue Requirements associated with Company-owned power production facilities and with Company firm power purchases, exclusive of the estimated annual Revenue Requirements associated with any such purchases or Company-owned power facilities which are covered by a Large Power Surcharge, divided by the aggregate coincidental kilowatts of all customer loads serviced by such generating capacity and purchased capacity, adjusted for estimated transmission losses and load coincidence factor.

Company will advise Customer of the Large Power Surcharge Supply Capacity Costs as soon the Company has made arrangements for the capacity and Company will advise Customer of the Company's Basic Capacity Costs 30 days prior to the beginning of each calendar year in which the surcharge may be applied.

**Energy Portion**

For each kWh delivered to Customer subject to surcharge, Company shall add to the Energy Charge the excess of Company's Actual Large Power Surcharge Supply Energy Costs per kWh over the Company's Basic Energy Costs.

Company's Actual Large Power Surcharge Supply Energy Costs per kWh will be determined monthly as Company's actual cost per kWh for the energy: 1) Generated by and associated with the Purchased Capacity, adjusted for estimated transmission losses; 2) Generated by and associated with Company's power production facilities added or refurbished to supply the power; or 3) A blend of the above costs if more than one source is used to supply the power. Company's Basic Energy Costs per kWh will be Company's estimated annual Revenue Requirements for fuel and associated operation and maintenance expenses at Company-owned power production facilities, and for energy associated with firm power purchases and economy purchases (but exclusive of all emergency and scheduled outage energy, and exclusive of any energy associated with Purchased Capacity and exclusive of energy provided by Company-owned power facilities covered by a Large Power Surcharge) divided by the aggregate associated kilowatt-hours, adjusted for estimated transmission losses.

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**LARGE POWER SERVICE**

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Company will advise Customer of the approximate Large Power Surcharge Supply Energy Costs and Company's Basic Energy Costs 30 days prior to the beginning of each calendar year in which the surcharge may be applied.

Where the above surcharge is applicable to only a portion of the electric service taken at one point of delivery, the kWh subject to surcharge shall be the total kWh delivered in the month multiplied by the ratio of the Capacity subject to surcharge over the total Firm Demand at that point of delivery.

**OPERATING PRACTICES**

The Company shall employ operating practices and standards of performance in providing service under this LP Schedule that conform to those recognized as sound practices within the utility industry. In making deliveries of power under this LP Schedule, Company shall exercise such care as is consistent with normal operating practice by using all available facilities to minimize and smooth out the effects of sudden load fluctuations or other variance in voltage or current characteristics that may be detrimental to Customer's operations.

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**NON-CONTRACT LARGE POWER SERVICE**

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**RATE CODES**

78

**APPLICATION**

To the entire electric service requirements of 10,000 kW or more on customer's premises delivered at one point from existing facilities of adequate type and capacity and metered at (or compensated to) the voltage of delivery for customers whose power requirements are of a relatively short-term nature or of a level of uncertainty which prevents long-term contractual commitment under the normally applicable terms and conditions for service under Company's Large Power Service Schedule.

Service hereunder is subject to Company's Electric Service Regulations and any applicable Riders.

**TYPE OF SERVICE**

Three phase, 60 hertz, at Company's available transmission voltage of 115,000 volts. Service may also be taken at Company's available high voltage of 13,000 through 69,000 volts subject to billing in conjunction with a Service Voltage Adjustment.

**RATE (Monthly)**

**Demand Charge**

For the first 10,000 kW or less of Non-Contract Billing Demand ~~\$3001,104445275,196~~

All additional kW of Non-Contract Billing Demand (\$/kW) \$~~26.7098.9520~~

**Transmission Demand Charge**

All kW of Firm Demand (\$/kW) ~~\$7.496.35~~

**Energy Charge**

All Firm Energy kWh (¢/kWh) (All On-Peak and Off-Peak) 1.014~~087364¢~~

All kWh of Non-Contract Excess Energy shall be billed at 110% of the Company's Incremental Energy Cost in accordance with the conditions set forth in paragraph 2 under "NON-CONTRACT ENERGY."

Plus any applicable Adjustments.

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**NON-CONTRACT LARGE POWER SERVICE**

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**SERVICE VOLTAGE ADJUSTMENT**

Where service delivery voltage is at Company's available high voltage of 13,000 through 69,000 volts, the Demand Charge will be increased by \$2.10 per kW of Non-Contract Billing Demand.

**ADJUSTMENTS**

~~1. The following Interim Adjustment shall be applied to billings for electric service:~~

~~There shall also be added an Interim Rate Adjustment equal to 14.23% of the billing for electric service.~~

~~2.1.~~ There shall be added to or deducted from the monthly bill, as computed above, a fuel and purchased energy adjustment determined in accordance with the Rider for Fuel and Purchased Energy Adjustment Charge. Such Fuel Adjustment Charge shall be applicable to Customer's Non-Contract Firm Energy only.

~~3.2.~~ There shall be added to the monthly bill, as computed above, a transmission investment adjustment determined in accordance with the Rider for Transmission Cost Recovery.

~~4.3.~~ There shall be added to the monthly bill, as computed above, a renewable resources adjustment determined in accordance with the Rider for Renewable Resources.

~~5.4.~~ There shall be added to the monthly bill, as computed above, a Low-Income Affordability Program Surcharge determined in accordance with the ~~Pilot~~ Rider for Customer Affordability of Residential Electricity (CARE).

5. Solar Energy Adjustment: There shall be added to or deducted from the monthly billing, as computed above, a solar energy adjustment determined in accordance with the Rider for Solar Energy Adjustment.

6. Minnesota Policy Adjustment: The combination of Conservation, Transmission, Renewable Resource, and Solar Energy Adjustments may be shown on Customer's bills as the Minnesota Policy Adjustment.

7. Plus the applicable proportionate part of any taxes and assessments imposed by any governmental authority which are assessed on the basis of meters or customers, or the

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## NON-CONTRACT LARGE POWER SERVICE

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price of or revenues from electric energy or service sold, or the volume of energy generated, transmitted or purchased for sale or sold.

8. Bills for service within the corporate limits of the applicable city shall include an upward adjustment as specified in the applicable Rider for the city's Franchise Fee.

## MEASURED AND ADJUSTED DEMAND

The measured demand- ("Measured Demand") in the month shall be the kW measured from all of the Points of Delivery specified in the ESA during the 15-minute period of Customer's greatest use during the month

The adjusted demand ("Adjusted Demand") in the month shall be the -Measured Demand increased by one kilowatt for each 20 kvar of excess reactive demand. Excess reactive demand means -the amount by which the maximum 15-minute measured kvar during the month exceeds 50% of the first 20,000 kW of Measured Demand plus 25% of all additional kW of Measured metered Demand.

This provision shall supersede all references to Metered Demand, Measured Demand, and Adjusted Demand in the Customers' ESAs.

## NON-CONTRACT BILLING DEMAND

Non-Contract Billing Demand in the month is the greater of the current month's Measured Demand or the largest Measured Demand taken under Schedule 78 in the previous 12 months.

## NON-CONTRACT ENERGY

1. Non-Contract Firm Energy in the month shall be the total kWh of energy taken by Customer in the month multiplied by the ratio of Non-Contract Billing Demand in the previous month to the current month's Measured Demand. Such ratio shall not exceed one.
2. Non-Contract Excess Energy shall be the kWh of energy taken by Customer in the billing month which is in excess of the Non-Contract Firm Energy. Such Excess Energy shall be billed at 110% of the Company's Incremental Energy Cost in month. Company's Incremental Energy Cost shall be determined each hour of the month and shall include fuel costs and variable operation and maintenance expenses for generating or purchasing

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**NON-CONTRACT LARGE POWER SERVICE**

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the excess energy, and will be the highest cost energy after assigning lower cost energy to all firm retail and wholesale customer requirements, to all intersystem (pool) sales which involve capacity on a firm or participation basis, and to all economy and other similar transactions which may be entered into by Company from time to time.

**PAYMENT**

Bills are due and payable -15 days following the date the bill is rendered or such later date as may be specified on the bill. Payments must be received by Minnesota Power on or before such due date and shall not be considered as payment received until the funds are usable or collectible by Minnesota Power. If payment is not received on or before the due date printed on the bill, the bill shall be past due and delinquent.

**PURCHASED POWER SURCHARGE**

When the Company does not have sufficient capacity to serve Customer's power requirements, a Purchased Power Surcharge will be assessed to cover the additional costs of purchasing such power provided Company is able to purchase and make available power for Customer's use. The Purchased Power Surcharge shall be the sum of a Capacity Portion and Energy Portion as described below, except if such sum is negative, then the Purchased Power Surcharge shall be zero.

Capacity Portion

For each kW of Non-Contract Billing Demand, there shall be added the excess of Company's Purchased Capacity Costs per kW over Company's Basic Capacity Cost. Company's Purchase Capacity Costs per kW will be Company's cost per kW as purchased from its power suppliers with appropriate adjustments for reserve requirements/replacement power, transmission losses and coincidence factor. Company's Basic Capacity Costs per kW will be Company's estimated annual Revenue Requirements associated with Company-owned power production facilities and with Company firm power purchases, exclusive of any such purchases which are covered by a Large Power Surcharge, divided by the aggregate coincidental kilowatts of all customer loads serviced by such generating capacity and purchased capacity, adjusted for estimated transmission losses and load coincidence factor.

Company will advise Customer of the Purchased Capacity Costs as soon as arrangements have been made for such capacity and Company will advise Customer of the Company's Basic Capacity Costs 30 days prior to the beginning of each calendar year in which the surcharge will be applied.

Energy Portion

For each kWh of Non-Contract Firm Energy delivered to Customer, there shall be added the excess of Company's Actual Purchased Energy Costs per kWh over the Company's Basic

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## NON-CONTRACT LARGE POWER SERVICE

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Energy Costs. Company's Actual Purchased Energy Costs per kWh will be determined monthly as Company's actual cost per kWh for the energy generated by and associated with the Purchased Capacity, adjusted for estimated transmission losses.

Company's Basic Energy Costs per kWh will be Company's estimated annual Revenue Requirements for fuel and associated operation and maintenance expenses at Company-owned power production facilities, and for energy associated with firm power purchases and economy purchases (but exclusive of all emergency and scheduled outage energy, and exclusive of any energy associated with Purchased Capacity) divided by the aggregate associated kilowatt-hours, adjusted for estimated transmission losses.

Company will advise Customer of the approximate Purchased Energy Costs and Company's Basic Energy Costs 30 days prior to the beginning of each calendar year in which the surcharge will be applied.

## SERVICE CONDITIONS

Service is available under this Schedule to customers who otherwise qualify but who elect not to take service under Company's Large Power Service Schedule 74 for which a ten (10) year contract term and at least a four (4) year contract cancellation provision are required by Company. Such service shall be subject to all provisions of this Schedule. The initial Non-Contract Demand of Power (Initial Demand) for such an electric service agreement shall be the Measured Demand which Customer established during the first full month of service.

A customer taking service on Schedule Non-Contract Large Power Service 78 may not take service from Schedule 74 without a one (1) year written notice to Company, unless the Company agrees otherwise. Additionally, unless Company has agreed otherwise, customers who have given notice of cancellation of a contract for service on Large Power Service Schedule 74 and have chosen to reinstate that contract less than 12 months prior to the effective date of cancellation shall receive service under this schedule. Such service will be provided from the effective date of the reinstatement and will continue until 12 months have elapsed from the date the reinstatement was executed.

Company recognizes that Customer's demand may, from time to time, exceed the Initial Demand in the electric service agreement. Company will endeavor to serve demands in excess of the Initial Demand but assumes no responsibility or liability whatsoever for providing such service.

## REGULATION AND JURISDICTION

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**NON-CONTRACT LARGE POWER SERVICE**

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Electric service shall be available from Company at the rates and under the terms and conditions set forth in the currently applicable rate schedule or other superseding rate schedules in effect from time to time.

All the rates and regulations referred to herein are subject to approval, amendment and change by any regulatory body having jurisdiction thereof.

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**COMPETITIVE RATE SCHEDULE - LARGE POWER SERVICE**

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**RATE CODES**

79

**APPLICATION**

To the electric service requirements of a customer requiring 10,000 kW or more, where the electric service requirements of 10,000 kW or more are subject to effective competition. Specifically, a customer is subject to effective competition, per Minnesota Statutes, Section 216B.162, if the customer is located within the Company's assigned service area as determined under Minnesota Statutes, Section 216B.39, and if the customer has the ability to obtain its energy requirements from an energy supplier that is not regulated by the Commission under Minnesota Statutes, Section 216B.16.

**TYPE OF SERVICE**

Three phase, 60 hertz at high voltage of 13,000 through 69,000 volts or at transmission voltage of 115,000 volts.

**RATE**

To be specified in customer's contract.

**TERMS AND CONDITIONS**

1. The minimum rate under this schedule shall recover at least the incremental cost of providing the service, including the cost of additional capacity that is to be added while the rate is in effect and any applicable on-peak or off-peak differential.
2. The maximum possible rate reduction under this rate schedule shall not exceed the difference between the Company's Large Power Service Rate Schedules 74 and the cost to the customer of the lowest cost competitive energy supply.
3. The term of a contract for a customer who elects to take service under this schedule must be no less than one year and no longer than five years.
4. The Company, within a general rate case, is allowed to seek recovery of the difference between the standard Large Power Service Rate Schedules 74 and the competitive rate times the usage level during the test year period.
5. A rate under this competitive rate schedule shall meet the conditions of Minnesota Statutes, Section 216B.03, for other customers in this same customer class.

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**COMPETITIVE RATE SCHEDULE - LARGE POWER SERVICE**

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6. A rate under this schedule shall not compete with district heating or cooling provided by a district heating utility as defined by Minnesota Statutes, Section 216B.166, subdivision 2, paragraph (c).
7. A rate under this schedule may not be offered to a customer in which the Company has a financial interest greater than 50 percent.
8. The rate pursuant to this tariff may take effect on an interim basis after the filing of the contract with the Minnesota Public Utilities Commission and upon the date specified. If the Commission does not approve the rate, Minnesota Power may seek to recover the difference in revenues between the interim competitive rate and the standard tariff from the customer who was offered the competitive rate.

**REGULATION AND JURISDICTION**

The Commission has the authority to approve, modify or reject a rate under this schedule. If the Commission approves the competitive rate, it becomes effective as agreed to by the Company and the customer. If the competitive rate is modified by the Commission, the Commission shall issue an order modifying the competitive rate subject to the approval of the Company and the customer. Each party has ten days in which to reject the proposed modification. If no party rejects the proposed modification, the Commission's order becomes final. If either party rejects the Commission's proposed modification, the Company, on its behalf or on the behalf of the customer, may submit to the Commission a modified version of the Commission's proposal. The Commission shall accept or reject the modified version within 30 days. If the Commission rejects the competitive rate, it shall issue an order indicating the reasons for the rejection.

**ADJUSTMENTS**

~~1. The following Interim Adjustment shall be applied to billings for electric service:~~

~~There shall also be added an Interim Rate Adjustment equal to 14.23% of the billing for electric service.~~

2.1. There shall be added to the bill the applicable proportionate part of any taxes and assessments imposed by any governmental authority which are assessed on the basis of meters or customers, or the price of or revenues from electric energy or service sold, or the volume of energy generated, transmitted or purchased for sale or sold.

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**COMPETITIVE RATE SCHEDULE - LARGE POWER SERVICE**

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2. Bills for service within the corporate limits of the applicable city shall include an upward adjustment as specified in the applicable Rider for the city's Franchise Fee.

**PAYMENT**

Bills are due and payable 15 days following the date the bill is rendered or such later date as may be specified on the bill. Payments must be received by Minnesota Power on or before such due date and shall not be considered as payment received until the funds are usable or collectible by Minnesota Power. If payment is not received on or before the due date printed on the bill, the bill shall be past due and delinquent.

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**OUTDOOR AND AREA LIGHTING SERVICE**

**RATE CODES**

Outdoor Lighting Service	76
Area Lighting Service	77

**APPLICATION**

To all classes of retail customers for outdoor lighting purposes (Rate Codes 76) and to persons other than governmental subdivisions for the purpose of lighting streets, alleys, roads, driveways and parking lots (Rate Code 77) subject to any applicable Riders. Rate Code 76 is not available on a seasonal or temporary basis.

**RATE**

Lamp Type & Size	CIS Code	Rate Per Lamp Per Month			
		Option 1	Option 2 (Option 2 Closed to New Installation)	Option 3 (Option 3 Closed to New Installation)	Option 4 Sub-D
rate code		--A	--B	--C	--D

**Mercury Vapor Lamps (Closed to New Installation)**

7,000 Lumens (175 watts)	MV175W	\$142.77	\$98.20		
20,000 Lumens (400 watts)	MV400W	\$48.73	\$20.57	\$12.40	\$13.62
55,000 Lumens (1,000 watts)	MV1000W	\$34.89	\$38.33	\$27.40	\$05.58

**Sodium Vapor Lamps**

8,500 Lumens (100 watts)	SV100W	\$10.32	\$11.34	\$5.96	\$6.54
14,000 Lumens (150 watts)	SV150W	\$11.90	\$13.07	\$7.60	\$8.34
23,000 Lumens (250 watts)	SV250W2	\$18.54	\$6.88	\$10.12	\$11.11
45,000 Lumens (400 watts)	SV400W	\$24.83	\$2.60	\$14.89	\$16.35
				\$10.18	\$1.84

**Metal Halide Lamps**

17,000 Lumens (250 watts)	MH250W	\$46.69	\$18.34		
28,800 Lumens (400 watts)	MH400W	\$20.33		\$12.05	\$24.00
88,000 Lumens (1,000 watts)	MH1000W	\$37.87		\$24.00	\$18.00

**Light Emitting Diodes (LED)**

4,674 Lumens (48 watts or less)	LED48W	\$4.67	\$0.00	\$9.89	\$9.89
10,000 Lumens (71 watts or less)	LED71W	\$13.02	\$0.21		
24,000 Lumens (184 watts or less)	LED184W	\$19.94	\$0.16		

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**OUTDOOR AND AREA LIGHTING SERVICE**

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46,800 Lumens (320 watts or less) LED320W ~~-\$286.712~~

Pole Charge

Each pole used for service  
under this schedule only

MPPOLE \$~~101.504~~ \$~~101.504~~ \$~~101.504~~

Monthly Service Charge

Included Included Included

~~\$3.3467~~

Energy Charge - Per kWh

Included Included Included

~~65.990583¢~~

Plus any applicable adjustments

**ADJUSTMENTS**

~~The following Interim Adjustment shall be applied to billings for electric service:-~~

~~There shall also be added an Interim Rate Adjustment equal to 14.23% of the billing for electric service.~~

1. There shall be added to or deducted from the monthly bill, as computed above, a fuel and purchased energy adjustment determined in accordance with the Rider for Fuel and Purchased Energy ~~Adjustment~~ Charge.

The monthly fuel and purchased energy adjustment per lamp shall be determined as the above fuel and purchased energy adjustment per kWh multiplied by the monthly kWh per lamp shown in the Energy Table below for the respective lamps.

2. There shall be added to the monthly bill, as computed above, a transmission investment adjustment determined in accordance with the Rider for Transmission Cost Recovery.
3. There shall be added to the monthly bill, as computed above, a renewable resources adjustment determined in accordance with the Rider for Renewable Resources.
4. There shall be added to the monthly bill, as computed above, a conservation program adjustment determined in accordance with the Rider for Conservation Program Adjustment.

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Customer Analytics

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**OUTDOOR AND AREA LIGHTING SERVICE**

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5. There shall be added to or deducted from the monthly billing, as computed above, a solar energy adjustment determined in accordance with the Rider for Solar Energy Adjustment.
6. Plus the applicable proportionate part of any taxes and assessments imposed by any governmental authority which are assessed on the basis of meters or customers, or the price of or revenues from electric energy or service sold, or the volume of energy generated, transmitted or purchased for sale or sold.
7. Bills for service within the corporate limits of the applicable city shall include an upward adjustment as specified in the applicable Rider for the city's Franchise Fee.
8. The combination of conservation program, transmission cost, renewable resources, and solar energy adjustments may be shown on Customer's bills as the Minnesota Policy Adjustment.

**PAYMENT**

Bills are due and payable 15 days following the date the bill is rendered or such later date as may be specified on the bill.

**BURNING SCHEDULE**

Burning schedule is from dusk until dawn each night for a total of approximately 4,200 hours per year.

**ENERGY TABLE**

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Filing Date	<u>-November 1, 2021</u>	MPUC Docket No.	<u>E015/GR-21-335</u>
Effective Date	<u>January 1, 2022</u>	Order Date	<u>February 28, 2023</u> <del>December 30, 2024</del>

Approved by: David R. MoellerLeah N. Peterson  
David R. MoellerLeah N. Peterson  
Senior Attorney & Director of Regulatory ComplianceManager -

Customer Analytics

**OUTDOOR AND AREA LIGHTING SERVICE**

Lamp CIS Code	Days Month		31	28	31	30	31	30	31	31	30	31	30	31
	Burning Hours	Daily Estimates	Total	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov
				4200	462	379	367	302	264	233	252	294	336	401
<b>Monthly kWh usage per fixture type</b>														
MV175W	2	888	98	80	78	64	56	49	53	62	71	85	92	100
MV400W	5	1,932	213	174	169	139	121	107	116	135	155	184	200	219
MV100W	13	4,620	508	417	404	332	290	256	277	323	370	441	479	523
SV100W	1	504	56	46	44	36	32	28	30	35	40	48	52	57
SV150W	2	756	83	68	66	54	48	42	45	53	60	72	78	87
SV250W	3	1,224	135	110	107	88	77	68	73	86	98	117	127	138
SV400W	6	2,016	222	182	176	145	127	112	121	141	161	192	209	228
MH250W	3	1,260	139	114	110	91	79	70	76	88	101	120	130	142
MH400W	5	1,932	213	174	169	139	121	107	116	135	155	184	200	219
MH1000W	12	4,410	485	398	385	317	277	245	264	309	353	421	457	499
LED48W	1	207	23	19	18	15	13	11	12	14	17	20	21	24
LED71W	1	299	33	27	26	21	19	17	18	21	24	28	31	34
LED184W	2	774	85	70	68	56	49	43	46	54	62	74	80	87
LED320W	4	1,344	148	121	117	97	84	75	81	94	108	128	139	152

Filing Date -November 1, 2021 MPUC Docket No. E015/GR-21-335  
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Approved by: David R. Moeller Leah N. Peterson  
David R. Moeller Leah N. Peterson  
Senior Attorney & Director of Regulatory Compliance Manager -

**OUTDOOR AND AREA LIGHTING SERVICE**

Lamp CIS Code	Days Month		31	28	31	30	31	30	31	31	30	31	30	31
	Daily Estimates	Total	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Burning Hours		4,200	462	379	367	302	264	233	252	294	336	401	435	475
<b>Monthly kWh usage per fixture by type</b>														
MV175W	2	888	98	80	78	64	56	49	53	62	71	85	92	100
MV400W	5	1,932	213	174	169	139	121	107	116	135	155	184	200	219
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SV100W	1	504	56	46	44	36	32	28	30	35	40	48	52	57
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SV400W	6	2,016	222	182	176	145	127	112	121	141	161	192	209	228
MH250W	3	1,260	139	114	110	91	79	70	76	88	101	120	130	142
MH400W	5	1,932	213	174	169	139	121	107	116	135	155	184	200	219
MH1000W	12	4,410	485	398	385	317	277	245	264	309	353	421	457	499
LED48W	1	207	23	19	18	15	13	11	12	14	17	20	21	24
LED71W	1	298	33	27	26	21	19	17	18	21	24	28	31	34
LED184W	2	773	85	70	68	56	49	43	46	54	62	74	80	87
LED320W	4	1,344	148	121	117	97	84	75	81	94	108	128	139	152

Company shall furnish all electric energy required for service under this schedule.

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David R. Moeller Leah N. Peterson  
Senior Attorney & Director of Regulatory Compliance Manager -

Customer Analytics



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**OUTDOOR AND AREA LIGHTING SERVICE**

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**EQUIPMENT OWNERSHIP, OPERATION AND MAINTENANCE**

New Customer must select Option 1 or Option 4 only for each account served under this schedule.

**Option 1**

COMPANY TO OWN AND MAINTAIN:

1. The Company shall install, own, operate and provide normal maintenance to all equipment necessary for the above service including the Lighting Equipment beyond the point of attachment to Company's facilities consisting of, but not limited to, the fixture, ~~lamp, ballast,~~ photo-electric control and wiring.

**Option 2**

1. The Customer shall own all equipment for service under this schedule beyond the point of attachment with Company's pole or pad-mounted transformer. The equipment shall include, but not be limited to, the fixture, mounting bracket, lamp, ballast, photo-electric control and all minor materials. All customer-owned equipment must meet Company's specifications.

2. The Company shall install and operate all equipment necessary for service under this schedule and Company will own all equipment necessary for service under this Option, including poles, except for that equipment as specified in paragraph 1. All Customer owned Lighting Equipment will be installed at Customer's expense. The Company shall perform all normal maintenance on equipment necessary for service under this schedule and furnish and replace all burned out lamps and photo-electric controls Option 2 is closed to new installations.

**Option 3**

1. The Customer shall own, install and maintain all equipment necessary for service under this schedule beyond the point of attachment with Company's pole or pad-mounted transformer. The equipment shall include but not be limited to the poles, fixture, mounting bracket, lamp, ballast, photo-electric control and all minor materials. In addition, Customer must furnish and install a master disconnect switch at the point of attachment to isolate Customer's equipment from Company's electrical system. All Customer owned equipment must meet Company's specifications. Customer is responsible for providing lighting poles.

2. The Company shall own all equipment necessary for service under this Option except for that equipment as specified in paragraph 1. No maintenance will be provided

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David R. Moeller~~Leah N. Peterson~~  
Senior Attorney & Director of Regulatory Compliance~~Manager~~

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## OUTDOOR AND AREA LIGHTING SERVICE

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by the Company on Customer owned equipment except as specified in a separate agreement. Option 3 is closed to new installations.

### Option 4

CUSTOMER TO OWN AND MAINTAIN:

~~1.~~ The Customer shall own, install and maintain all equipment necessary for service under this schedule beyond the point of attachment with Company's electrical system. The equipment shall include, but not be limited to, the poles, fixture, mounting bracket, lamp, ballast, photo-electric control and all minor materials. ~~In addition, Customer must furnish and install a master disconnect switch at the point of attachment to isolate Customer's equipment from Company's electrical system a lever bypass meter socket. Customer's disconnect switch must meet Company's specifications.~~ Company's point of delivery shall be on the ~~Company's side of disconnect switch either at the weather head for overhead service or at the pad mount transformer for underground service bus work on the load side of the meter socket breaker.~~

~~1.~~

2. Customer is responsible for all maintenance on all equipment beyond Company's point of delivery. Standard safety procedures followed by the Company on Company-owned lighting facilities shall be followed by Customer when maintaining its lighting equipment. Company reserves the right to disconnect Customer equipment from Company's electrical system if in the Company's opinion Customer's lighting equipment is operated or maintained in an unsafe or improper condition.

### CONTRACT PERIOD

Six months, automatically renewable for six month periods unless canceled by 30 days written notice by either party to the other.

### SERVICE CONDITIONS

1. Lights shall be located at sites designated and authorized by Customer. Customer shall provide in writing suitable right-of-way and right-of-occupancy for the facilities which the Company deems necessary to render service under the option chosen. The location shall be readily accessible to Company's equipment used for servicing and/or supplying service under the option chosen.
2. Service will normally be from standard distribution facilities typical of those in the area surrounding the point of service. If it is necessary to provide non-standard distribution facilities, Customer shall pay Company for all costs in excess of standard facility costs.

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David R. Moeller Leah N. Peterson  
~~Senior Attorney & Director of Regulatory Compliance Manager~~

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**OUTDOOR AND AREA LIGHTING SERVICE**

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3. Company will, at Customer's expense, relocate or change the position of any poles, circuits or lights owned by the Company as may be requested in writing and duly authorized by Customer.
4. For Area Lighting Service purposes, no more than four lights will be mounted on a single distribution pole used for other utility purposes. If more than one light is mounted on a single pole, Company's investment in additional facilities, over and above those which would be required for a single standard bracket mounting, shall not exceed \$15.00 per light. Additional required investment will be at Customer's expense.
5. Company shall provide as standard a service extension of up to the equivalent of one pole span to provide service under this schedule without cost to the Customer. No additional transformer capacity shall be provided as standard for Area Lighting Service. All necessary costs for providing service under this schedule in excess of standard costs shall be paid by Customer.
6. ~~For lamps which satisfy the conditions as set forth in Options 1 or 2 under Equipment Ownership, Operation and Maintenance, Company will absorb the cost of replacing a lamp and photo electric control devices damaged by a first act of vandalism at each location during each calendar year. In addition,~~The Company will absorb the cost of replacing a lighting unit damaged by a first act of vandalism at each location during each calendar year if served under Option 1. All subsequent and other costs due to vandalism are at Customer's expense. For those locations served under Option 1 or 2, Company will repair equipment (not covered above) damaged by vandalism and will bill customer for appropriate costs.

**SCHEDULE OF CHARGES**

Applicable in conjunction with Service Conditions paragraph 6.

Labor and vehicle charges per the applicable rate as stated in the Company's Accounting Manual at the time the charge was incurred. Materials charges per the Company's cost for lighting replacement equipment plus the then current Material Handling Expense and A&G expense per Company's Accounting Manual.

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Approved by:   ~~David R. Moeller~~  Leah N. Peterson   
  ~~David R. Moeller~~  Leah N. Peterson   
  ~~Senior Attorney & Director of Regulatory Compliance~~   ~~Manager~~  -

**MUNICIPAL PUMPING**

**RATE CODES**

~~87~~

**APPLICATION**

~~To electric service supplied to a municipality for the operation of water pumping and sewage disposal facilities, where all such facilities are completely electrified and operated by service of Company, subject to Company's Electric Service Regulations and any applicable Riders. Service shall be delivered at one point from existing facilities of adequate type and capacity and metered at (or compensated to) the voltage of delivery.~~

~~Service under this Schedule is closed to new customers. Existing customer(s) shall be gradually transitioned to an alternative applicable Rate Schedule.~~

**TYPE OF SERVICE**

~~Single phase, three phase or single and three phase, 60 hertz, at one standard low voltage of 120/240 to 4160 volts; except that within the Low Voltage Network Area service shall be three phase, four wire, 60 hertz, 277/480 volts.~~

**RATE (Monthly)**

~~CUSTOMERS WITHOUT A DEMAND METER~~

~~Service Charge \$12.00~~

~~Energy Charge~~

~~All kWh (¢/kWh) 8.639¢~~

~~CUSTOMERS WITH A DEMAND METER~~

~~Service Charge \$12.00~~

~~Demand Charge~~

~~All kW (\$/kW) \$6.50~~

~~Energy Charge~~

~~All kWh (¢/kWh) 6.054¢~~

~~Plus any applicable Adjustments.~~

~~Filing Date~~ November 1, 2021 ~~January 19, 2021~~ MPUC Docket No. E015/GR-21-335E015/M-20-825

~~Effective Date~~ January 1, 2022 ~~October 1, 2021~~ Order Date April 20, 2021

~~Approved by:~~ David R. Moeller  
David R. Moeller  
Senior Attorney & Director of Regulatory Compliance

**MUNICIPAL PUMPING**

**MINIMUM CHARGE (Monthly)**

~~— Demand Charge per kW of Billing Demand but not less than the Minimum Demand specified in customer's contract.~~

~~— Plus any applicable Adjustments.~~

**ADJUSTMENTS**

~~— The following Interim Adjustment shall be applied to billings for electric service:~~

~~There shall also be added an Interim Rate Adjustment equal to 14.23% of the billing for electric service.~~

- ~~1. There shall be added to or deducted from the monthly bill, as computed above, a fuel and purchased energy adjustment determined in accordance with the Rider for Fuel and Purchased Energy Adjustment.~~
- ~~2. There shall be added to the monthly bill, as computed above, a transmission investment adjustment determined in accordance with the Rider for Transmission Cost Recovery.~~
- ~~3. There shall be added to the monthly bill, as computed above, a renewable resources adjustment determined in accordance with the Rider for Renewable Resources.~~
- ~~4. There shall be added to the monthly bill, as computed above, a conservation program adjustment determined in accordance with the Rider for Conservation Program Adjustment.~~
- ~~5. There shall be added to the monthly bill, as computed above, a Low Income Affordability Program Surcharge determined in accordance with the Pilot Rider for Customer Affordability of Residential Electricity (CARE).~~
- ~~6. There shall be added or deducted from the monthly billing, as computed above, a solar energy adjustment determined in accordance with the Rider for Solar Energy Adjustment.~~
- ~~7. Plus the applicable proportionate part of any taxes and assessments imposed by any governmental authority which are assessed on the basis of meters or customers, or the price of or revenues from electric energy or service sold, or the volume of energy generated, transmitted or purchased for sale or sold.~~
- ~~8. Bills for service to Municipalities within the corporate limits of the applicable city shall include an upward adjustment as specified in the applicable Rider for the city's Franchise Fee.~~

~~Filing Date~~ November 1, 2021 ~~January 19, 2021~~ MPUC Docket No. E015/GR-21-335E015/M-20-825  
~~Effective Date~~ January 1, 2022 ~~October 1, 2021~~ Order Date April 20, 2021

~~Approved by:~~ David R. Moeller

David R. Moeller

Senior Attorney & Director of Regulatory Compliance

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**MUNICIPAL PUMPING**

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**HIGH VOLTAGE SERVICE**

~~Where customer contracts for service delivered and metered at (or compensated to) the available primary voltage of 13,000 volts or higher, the monthly bill, before Adjustments, will be subject to a discount of \$2.00 per kW of Billing Demand. In addition, where customer contracts for service delivered and metered at (or compensated to) the available transmission voltage of 115,000 volts or higher, the monthly bill, before Adjustments, will also be subject to a discount of 0.350¢ per kWh of Energy.~~

**DETERMINATION OF BILLING DEMAND**

~~The Billing Demand is the kW measured during the 15-minute period of customer's greatest use during the month, as adjusted for power factor, but not less than 5 kW.~~

~~Demand will be adjusted by multiplying by 85% (90% effective December 1, 2019) and dividing by the average monthly power factor in percent when the average monthly power factor is less than 85% (90% effective December 1, 2019) lagging. However, in no event shall the average monthly power factor used for calculation in this paragraph be less than 45%.~~

~~Maximum use created by the operation of fire pumps will be disregarded if Company is notified promptly.~~

**PAYMENT**

~~Bills are due and payable 15 days following the date the bill is rendered or such later date as may be specified on the bill.~~

**CONTRACT PERIOD**

~~Five years, automatically renewable for one year periods unless canceled by 30 days' written notice by either party to the other prior to any renewal date.~~

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~~Filing Date~~ ~~November 1, 2021~~ ~~January 19, 2021~~ ~~MPUC Docket No.~~ ~~E015/GR-21-335~~ ~~E015/M-20-825~~  
~~Effective Date~~ ~~January 1, 2022~~ ~~October 1, 2021~~ ~~Order Date~~ ~~April 20, 2021~~

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~~Approved by:~~ ~~David R. Moeller~~  
~~David R. Moeller~~  
~~Senior Attorney & Director of Regulatory Compliance~~

**STREET AND HIGHWAY LIGHTING SERVICE**

**RATE CODES**

Highway Lighting Service	80
Overhead Street Lighting Service	83
Ornamental Street Lighting Service	84

**TERRITORY**

Applicable in all territories served at retail by the Company. Highway Lighting Service is subject to individual review for each point of delivery.

**APPLICATION**

To any governmental subdivision taking all of its street or highway lighting requirements for service within the Company's service territory under the Company's standard contract for such service, subject to any applicable Riders. Highway Lighting Service is limited to the State of Minnesota, Department of Highways exclusively for public highway lighting.

**RATE**

Lamp Type & Size <del>Sub-rate code</del>	CIS Code	Rate Per Fixture Per Month			
		Option 1 <del>--A</del>	Option 2 <del>--B</del>	Option 3 <del>--C</del>	Option 4 <del>--D</del>
<u>New</u>			(Option 2 Closed to New	(Option 3 Closed to Installation)	<u>New</u>
Installation)					
Mercury Vapor Lamps (Closed to New Installations)					
7,000 Lumens (175 watts)	MV175W	\$ <del>167.285</del>	\$ <del>109.7065</del>	\$ <del>8.4089</del>	
10,000 Lumens (250 watts)	MV250W			\$ <del>101.2930</del>	
20,000 Lumens (400 watts)	MV400W	\$ <del>224.4028</del>	\$ <del>156.0047</del>	\$ <del>135.9027</del>	
55,000 Lumens (1,000 watts)	MV1000W2			\$ <del>257.0046</del>	
Sodium Vapor Lamps (Closed to New Installations)					
8,500 Lumens (100 watts)	SV100W	\$ <del>145.3577</del>	\$ <del>78.6236</del>	\$ <del>67.5014</del>	
14,000 Lumens (150 watts)	SV150W	\$ <del>157.8845</del>	\$ <del>89.9279</del>	\$ <del>91.405</del>	
14,000 Lumens (150 watts)	SV150W-P			\$ <del>89.3011</del>	
20,500 Lumens (200 watts)	SV200W	\$ <del>219.6558</del>	\$ <del>123.0624</del>	\$ <del>10.0098</del>	
23,000 Lumens (250 watts)	SV250W	\$ <del>1921.783</del>	\$ <del>123.7095</del>	\$ <del>101.806</del>	
45,000 Lumens (400 watts)	SV400W	\$ <del>246.3069</del>	\$ <del>197.9875</del>	\$ <del>134.0028</del>	
Metal Halide Lamps (Closed to New Installations)					

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David R. Moeller Leah N. Peterson  
Senior Attorney & Director of Regulatory Compliance Manager

**STREET AND HIGHWAY LIGHTING SERVICE**

28,800 Lumens (400 watts) MH400W \$157.9046

Light Emitting Diode (LED)

4,000 Lumens (54 watts or less)                      LED54W                       
\$134.6095

8,800 Lumens (118 watts or less,  
but more than 54 watts)                      LED118W \$189.4089

23,000 Lumens (219 watts or less,  
but more than 118 watts)                      LED219W \$224.5073

~~30,000 Lumens (278 watts or less) LED278W \$22.50~~

Monthly Service Charge	Included	Included	Included	\$ <u>3.3467</u>
Energy Charge - Per kWh	Included	Included	Included	<u>56.990583¢</u>
Plus any applicable adjustments				

**ADJUSTMENTS**

~~1. The following Interim Adjustment shall be applied to billings for electric service:~~

~~There shall also be added an Interim Rate Adjustment equal to 14.23% of the billing for electric service.~~

2.1. There shall be added to or deducted from the monthly bill, as computed above, a fuel and purchased energy adjustment determined in accordance with the Rider for Fuel and Purchased Energy Adjustment Charge.

3.2. The monthly fuel and purchased energy adjustment per fixture shall be determined as the above fuel and purchased energy adjustment per kWh multiplied by the monthly kWh per fixture shown in the Energy Table below for the respective fixtures.

4.3. There shall be added to the monthly bill, as computed above, a transmission investment adjustment determined in accordance with the Rider for Transmission Cost Recovery.

5.4. There shall be added to the monthly bill, as computed above, a renewable resources adjustment determined in accordance with the Rider for Renewable Resources.

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Approved by: David R. Moeller Leah N. Peterson  
David R. Moeller Leah N. Peterson  
Senior Attorney & Director of Regulatory Compliance Manager -



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## STREET AND HIGHWAY LIGHTING SERVICE

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- ~~6.5.~~ There shall be added to the monthly bill, as computed above, a conservation program adjustment determined in accordance with the Rider for Conservation Program Adjustment.
- ~~7.6.~~ There shall be added or deducted from the monthly billing, as computed above, a solar energy adjustment determined in accordance with the Rider for Solar Energy Adjustment.
- ~~8.7.~~ Plus the applicable proportionate part of any taxes and assessments imposed by any governmental authority which are assessed on the basis of meters or customers, or the price of or revenues from electric energy or service sold, or the volume of energy generated, transmitted or purchased for sale or sold.
8. Bills for service to parties within the corporate limits of the applicable city shall include an upward adjustment as specified in the applicable Rider for city's Franchise Fee.
9. The combination of conservation program, transmission cost, renewable resources, and solar energy adjustments may be shown on Customer's bills as the Minnesota Policy Adjustment.

## PAYMENT

Bills are due and payable 15 days following the date the bill is rendered or such later date as may be specified on the bill.

## BURNING SCHEDULE

Burning schedule is from dusk until dawn each night for a total of approximately 4,200 hours per year.

## ENERGY TABLE

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Approved by: David R. MoellerLeah N. Peterson  
David R. MoellerLeah N. Peterson  
Senior Attorney & Director of Regulatory ComplianceManager -

**STREET AND HIGHWAY LIGHTING SERVICE**

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SV100W	1	504	56	46	44	36	32	28	30	35	40	48	52	57
SV150W	2	756	83	68	66	54	48	42	45	53	60	72	78	87
SV150W-P	1	468	51	42	41	34	29	26	28	33	37	45	48	54
SV200W	3	1,140	125	103	100	82	72	63	68	80	91	109	118	129
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MH400W	5	1,932	213	174	169	139	121	107	116	135	155	184	200	219
LED54W	1	226	25	20	20	16	14	13	14	16	18	22	23	25
LED118W	1	505	56	46	44	36	32	28	30	35	40	48	52	58
LED219W	3	945	104	85	83	68	59	52	57	66	76	90	98	107

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**STREET AND HIGHWAY LIGHTING SERVICE**

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LED54W	1	226	25	20	20	16	14	13	14	16	18	22	23	25
LED118W	1	505	56	46	44	36	32	28	30	35	40	48	52	58
LED219W	3	945	104	85	83	68	59	52	57	66	76	90	98	107

Company shall furnish all electric energy required for service under this schedule.

Filing Date November 1, 2021 MPUC Docket No. E015/GR-21-335  
 Effective Date January 1, 2022 Order Date February 28, 2023 ~~December 30, 2024~~

Approved by: David R. Moeller Leah N. Peterson  
David R. Moeller Leah N. Peterson  
Senior Attorney & Director of Regulatory Compliance Manager -

Customer Analytics

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**STREET AND HIGHWAY LIGHTING SERVICE**

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**EQUIPMENT OWNERSHIP, OPERATION AND MAINTENANCE**

New Customers with new installations must select Option 1 or Option 4 only for each account served under this schedule. Options 2 and 3 are closed to new installations. Options 1 or 4 are available for Overhead Lighting Service and for Highway or Ornamental Lighting Service.

Option 1

COMPANY TO OWN AND MAINTAIN:

1. The Company shall install, own, operate and provide normal maintenance to all equipment necessary for the above service including the Lighting Equipment beyond the point of attachment to Company's facilities consisting of, but not limited to, the fixture, standard brackets or mast arms not exceeding 14 feet in length, fixture, ballast, photo-electric control, driver, and wiring.

Option 2

The Customer shall own all equipment for service under this schedule beyond the point of attachment with Company's facilities. The equipment shall include, but not be limited to, the fixture, standard brackets or mast arms not exceeding 14 feet in length, lamp, ballast, photo-electric control and all minor materials. All customer-owned equipment must meet Company's specifications. In all cases, poles are owned by Company.

The Company shall install and operate all equipment necessary for service under this schedule and Company will own all equipment necessary for service under this Option except for that equipment as specified in paragraph 1. All Customer owned Lighting Equipment will be installed at Customer's expense. The Company shall perform all normal maintenance on equipment necessary for service under this schedule and furnish and replace all burned out lamps and photo-electric controls. Option 2 is closed to new installations.

Option 3

The Customer shall own, install and maintain all equipment necessary for service under this schedule beyond the point of attachment with Company's lines used to deliver power to Customer's system. The equipment shall include, but not be limited to, the posts, fixture, mounting bracket, lamp, ballast and all minor materials. In addition, Customer must furnish and install a master disconnect switch at the point of attachment to isolate Customer's equipment from Company's electrical system. All Customer owned equipment must meet Company's specifications.

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Approved by: David R. MoellerLeah N. Peterson  
David R. MoellerLeah N. Peterson  
Senior Attorney & Director of Regulatory ComplianceManager -

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## STREET AND HIGHWAY LIGHTING SERVICE

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The Company shall own all equipment necessary for service under this Option except for that equipment as specified in paragraph 1. The Company will furnish and replace all burned out lamps and photo-electric controls and will clean or replace glassware at the time of lamp replacement. Customer shall be responsible for providing replacement glassware. No maintenance will be provided by the Company on customer owned equipment except as specified in a separate agreement. Option 3 is closed to new installations.

### Option 4

#### CUSTOMERS TO OWN AND MAINTAIN:

1. The Customer shall own, install and maintain all equipment necessary for service under this schedule beyond the point of attachment with Company's lines used to deliver power to Customer's system. The equipment shall include but not be limited to the poles, fixture, mounting bracket, lamp, ballast, photo-electric control and all minor materials. In addition, Customer must furnish and install a lever bypass meter socket. Customer's disconnect switch must meet Company's specifications. Company's point of delivery shall be on the bus work on the load side of the meter socket breaker. in master disconnect switch at the point of attachment to isolate Customer's equipment from Company's electrical system. Customer's disconnect switch must meet Company's specifications.

2. Customer is responsible for all maintenance on all equipment beyond Company's point of attachment. Standard safety procedures followed by the Company on Company-owned lighting facilities shall be followed by Customer when maintaining its lighting equipment. Company reserves the right to disconnect Customer equipment from Company's electrical system if in the Company's opinion Customer's lighting equipment is operated or maintained in an unsafe or improper condition.

### CONTRACT PERIOD

Six months, automatically renewable for six month periods unless canceled by 30 days written notice by either party to the other.

### SERVICE CONDITIONS

1. Customers will contract for service under this schedule for the number of fixtures of each size installed at the time of the contract.
2. Lights shall be located at sites designated and authorized by Customer. Customer shall provide in writing suitable right-of-way and right-of-occupancy for the facilities which the Company deems necessary to render service under the option chosen. The location shall

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Approved by: David R. Moeller Leah N. Peterson

David R. Moeller Leah N. Peterson

Senior Attorney & Director of Regulatory Compliance Manager -

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## STREET AND HIGHWAY LIGHTING SERVICE

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be readily accessible to Company's equipment used for servicing and/or supplying service under the option chosen. The Company shall have the right to use and occupy the street and highway rights-of-way for the purpose of performing any act of service in connection with service under this schedule.

3. Service will normally be from standard distribution facilities typical of those in the area surrounding the point of service. If it is necessary to provide non-standard distribution facilities, Customer shall pay Company for all costs in excess of standard facility costs.
4. Company will, at Customer's expense, relocate or change the position of any poles, circuits or lights owned by the Company as may be requested in writing and duly authorized by Customer.
5. Company will install at its expense such additional street lights served under Option 1 as may be requested in writing and duly authorized by Customer from time to time during the period of the contract. Company shall provide as standard a service extension of up to the equivalent of one pole span to provide service under this schedule without cost to the Customer. No additional transformer capacity shall be provided as standard for Option 4 Lighting Service. All necessary costs for providing service under this schedule in excess of standard costs shall be paid by Customer.
6. For fixtures which satisfy the conditions as set forth in Options 1 or 2 under Equipment Ownership, Operation and Maintenance, Company will absorb the cost of replacing a lamp and photo-electric control devices damaged by a first act of vandalism at each location during each calendar year. In addition, Company will absorb the cost of replacing a lighting unit damaged by a first act of vandalism at each location during each calendar year if served under Option 1.
7. All subsequent and other costs due to vandalism are at Customer's expense. For those locations served under Option 1 or 2, Company will repair equipment (not covered above) damaged by vandalism and will bill customer for appropriate costs.
- ~~8. Existing Option 1 Customers who wish to replace Sodium Vapor fixtures that are less than ten years old and not in need of significant maintenance or repair with LED street lights will pay Company the remaining un-depreciated facility cost. Under Option 2, Customers who convert to LED street lights will be assessed a removal fee of \$50 if the mast arm is left up and reused or \$100 if the mast arm is removed and not reused. Under Option 3, the Company's Compatible Unit Estimator (CUE) will be used to estimate the removal fee with a true-up of actual costs once the work is completed.~~

## SCHEDULE OF CHARGES

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Filing Date	<u>November 1, 2021</u>	MPUC Docket No.	<u>E015/GR-21-335</u>
Effective Date	<u>January 1, 2022</u>	Order Date	<u>February 28, 2023</u> <del>December 30, 2024</del>

Approved by: David R. MoellerLeah N. Peterson  
David R. MoellerLeah N. Peterson  
Senior Attorney & Director of Regulatory ComplianceManager -

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**STREET AND HIGHWAY LIGHTING SERVICE**

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Applicable in conjunction with Service Conditions paragraph 6.

Labor and vehicle charges per the applicable rate as stated in the Company's Accounting Manual at the time the charge was incurred. Charges for materials used per the Company's cost for lighting replacement equipment plus the then current Materials Handling expense and A&G expense per Company's Accounting Manual.

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Approved by: David R. Moeller Leah N. Peterson  
David R. Moeller Leah N. Peterson  
Senior Attorney & Director of Regulatory Compliance Manager -

Customer Analytics

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**RIDER FOR FUEL AND PURCHASED ENERGY CHARGE**

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**APPLICATION**

Applicable to electric service under all Company's Retail Rate Schedules except Competitive Rate Schedules Rate Codes 73. and 79.

**FUEL AND PURCHASED ENERGY CHARGE**

The Forecasted System Average Fuel and Purchased Energy (FPE) Charge for each month shall be the forecasted FPE Charge for the current month divided by the forecasted Kilowatt-Hour Sales. The applicable Forecasted FPE Charge shall be added to customers' monthly bill according to each customer's rate class and Fuel and Purchased Energy Adjustment (FPEA) Factor.

In addition, subject to Commission approval, there shall be an annual true-up for any amount collected over or under the actual cost of energy for the twelve months ending December 31 of each year as reported in the Annual Automatic Adjustment True-up report to be filed by March 1 following the most recent reporting period. The annual true-up shall be based on a historic twelve-month period, comparing actual costs to the forecasted costs and shall be applied to the subsequent twelve months. The annual true-up will be effective on billings beginning the first of the month following Commission approval of the true-up, or as ordered by the Commission. In years when the over- or under- recovery amount is small (resulting in a true-up rate rounded to less than 0.001¢), the true-up balance will carry over to the next year's true-up.

The annual true-up rate for each rate class shall be calculated as follows. The over- or under- recovery amount as shown in the current year Annual Automatic Adjustment True-up report will be divided by the forecasted Kilowatt-Hours subject to the fuel adjustment clause for the proposed twelve month recovery period the true-up rate will be in effect and then multiplied by the applicable FPEA Factor. This calculation will produce a true-up rate per Kilowatt-Hour (rounded to the nearest 0.001¢) for each rate class that will be applied to Customers' bills in the same manner as the forecasted monthly FPE Charge.

**FORECASTED SYSTEM AVERAGE FUEL AND PURCHASED ENERGY CHARGE**

The monthly Forecasted Average Fuel and Purchased Energy Charge shall be the **sum** of the following:

- (a) The fossil and nuclear fuel forecasted to be consumed in Company's generating stations,
- (b) The forecasted net energy cost of energy purchases, exclusive of capacity or demand charges (irrespective of the designation assigned to such transaction) when such

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Filing Date: December 15, 2022 & November 1, 2021 MPUC Docket No.: E015/AA-22-216  
& E015/AA-20-463 & E015/GR-21-335

Effective Date: January 1, 2023 Order Date: December 8, 2021 & July 5, 2022 & February 28, 2022

Approved by: Leah N. Peterson  
Leah N. Peterson  
Manager – Customer Analytics



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**RIDER FOR FUEL AND PURCHASED ENERGY CHARGE**

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energy is to be purchased on an economic dispatch basis, this encompasses energy being purchased to substitute for Company's own higher cost energy,

- (c) The forecasted identifiable fossil and nuclear fuel costs associated with energy purchased for reasons other than identified in (b) above,
- (d) The forecasted cost of steam from other sources to be used in the generation of electricity at the Company's generating stations,
- (e) The forecasted cost of the Released Energy Credit to be paid to Customer(s) for avoided energy purchases under the Rider for Released Energy,
- (f) The forecasted cost of the Buyback Energy Credit to be paid to Customer(s) for avoided energy purchases under the Rider for Voluntary Energy Buyback,
- (g) Forecasted fuel and purchased energy expenses to be incurred by the Company over the duration of any Commission approved contract, as provided for by Minnesota Statutes, Section 216B.1645, to satisfy the renewable energy obligations set forth in Minnesota Statutes, Section 216B.1691 excluding the cost of fuel and purchased energy related to meeting the Solar Energy Standard,
- (h) All forecasted RTO (Regional Transmission Organization) energy market costs net of revenues, excluding administrative costs,
- (i) The forecasted cost of the purchase of SO<sub>2</sub> allowances,
- (j) The forecasted Time of Generation Adjustment as calculated in the Rider for Solar Energy Adjustment

and **less**

- (k) Forecasted revenues from the sale of SO<sub>2</sub> allowances,
- (l) The forecasted cost of fossil and nuclear fuel and the cost of steam from other sources recovered through inter-system sales including the fuel and steam costs related to economy energy sales and other energy sold on an economic dispatch basis,
- (m) Forecasted net revenues from the sale of environmental attributes from any Commission approved contract, and

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Filing Date: ~~December 15, 2022 & November 1, 2021~~ MPUC Docket No.: ~~E015/AA-22-216~~  
& ~~E015/AA-20-463 & E015/GR-21-335~~

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Approved by: Leah N. Peterson  
Leah N. Peterson  
Manager – Customer Analytics

**RIDER FOR FUEL AND PURCHASED ENERGY CHARGE**

(n) Forecasted net revenues (margins) from asset-based wholesale energy and capacity sales.

The Forecasted Kilowatt-Hour Sales shall be Company's total forecasted kilowatt-hour Sales of Electricity, excluding inter-system sales referred to in (l) above and solar energy production and purchases referred to in (g) above.

**FUEL AND PURCHASED ENERGY ADJUSTMENT (FPEA) FACTORS**

A separate FPEA Factor shall be applied to calculate the Forecasted FPE Charge for each Rate Class. A Class Cost Factor shall be calculated for each Rate Class. For Residential Time-Of-Day (TOD) customers a TOD Factor shall also be calculated for each TOD period. The FPEA Factor is the Class Cost Factor multiplied by the corresponding TOD Factor.

Rate Class	Class Cost Factor	TOD Factor	FPEA Factor
Residential	1.0140601868	1.00000	1.01868406
Residential On-Peak	1.0140601868	1.17042	1.192288688
Residential Off-Peak	1.0140601868	1.03330	1.052604783
Residential Super Off-Peak	1.0140601868	0.75930	0.7699877348
General Service	1.03138518	1.00000	1.0313518
Large Light & Power	1.00656100982	1.00000	1.00982656
Large Power	0.990246	1.00000	0.990246
Municipal Pumping	1.01571	1.00000	1.01571
Lighting	0.8257285420	1.00000	0.825725420

**2023 FORECASTED and 2021 TRUE-UP FPE RATE**

The monthly forecasted 2023 FPE Rate was approved by the Minnesota Public Utilities Commission ("Commission") Order issued on December 8, 2022, in Docket No. E015/AA-22-216.

The 2021 FPE True-up Rate was approved in accordance with the Commission's Significant Unforeseen Impact Order issued on June 12, 2019, in Docket No. E999/CI-03-802 and Commission Order issued on July 5, 2022, in Docket No. E015/AA-20-463.

Applicable Month	FPE 2023 Forecasted Rate (¢/kWh)	FPE 2021 True-up Rate (¢/kWh)

Filing Date: December 15, 2022 & November 1, 2021 MPUC Docket No.: E015/AA-22-216  
& E015/AA-20-463 & E015/GR-21-335

Effective Date: January 1, 2023 Order Date: December 8, 2021 & July 5, 2022 & February 28, 2022

Approved by: Leah N. Peterson  
Leah N. Peterson  
Manager – Customer Analytics

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**RIDER FOR FUEL AND PURCHASED ENERGY CHARGE**

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January	3.038	0.487
February	3.095	0.538
March	2.772	0.506
April	2.773	0.552
May	2.780	0.550
June	4.006	0.566
July	4.129	0.527
August	3.766	0.531
September	4.004	
October	3.565	
November	3.081	
December	3.183	

A breakdown by month and Rate Class can be found on Minnesota Power's website at <https://www.mnpower.com/CustomerService/YourBill>

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**Filing Date:** December 15, 2022 & November 1, 2021 **MPUC Docket No.:** E015/AA-22-216  
& E015/AA-20-463 & E015/GR-21-335

**Effective Date:** January 1, 2023 **Order Date:** December 8, 2021 & July 5, 2022 & February 28, 2022

**Approved by:** Leah N. Peterson  
**Leah N. Peterson**  
**Manager – Customer Analytics**

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RIDER FOR SCHOOLS

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APPLICATION

To Large Light and Power Service Schedule 75 for schools which are part of the elementary and secondary school system.

MODIFICATIONS

The RATE (Monthly) and other provisions of the applicable schedule shall apply except that:

1. The first block under Demand Charge shall be changed to read, "\$~~10.50~~ ~~12.00~~ per kW for the first 100 kW of Demand" or less as determined below.
2. Determination of the Billing Demand shall be replaced by the following:

"Billing Demand is the kW measured during the 15-minute period of customer's greatest use during the month as adjusted for power factor, but not less than the minimum demand specified in customer's contract and in no case will the billing demand be less than 50 kW. For all Billing Demand between 51 kW and 100 kW the demand will be billed at the \$~~10.50~~~~12.00~~ per kW rate. All Billing Demand above 100 kW shall be billed at the third block demand rate of \$~~9.50~~~~10.50~~ per kW.

Demand will be adjusted by multiplying by ~~85%~~(90% ~~effective December 1, 2019~~) and dividing by the average monthly power factor in percent when the average monthly power factor is less than ~~85%~~(90% ~~effective December 1, 2019~~) lagging. However, in no event shall the average monthly power factor used for calculation in this paragraph be less than 45%."

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Filing Date November 1, 2021~~November 2, 2016~~ MPUC Docket No. E015/GR-21-335E015/GR-16-664  
Effective Date December 1, 2018 Order Date February 28, 2023~~May 29, 2018~~

Approved by: Leah N. Peterson ~~Marcia A. Podratz~~  
Leah N. Peterson ~~Marcia A. Podratz~~  
Manager - Customer Analytics ~~Director - Rates~~

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## RIDER FOR STANDBY SERVICE

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### APPLICATION

Applicable to any ~~customer~~Customer with on-site generation of 10 MW or less and taking service under one of ~~Company~~Company's following standard rate schedules: General Service (Schedule 25), Large Light and Power Service (Schedule 75), ~~Municipal Pumping Service (Schedule 87)~~ and Large Power Service (Schedule 74) who has a distributed generation system which is able to generate on a continuous basis and who has entered into the "Minnesota Power's standard interconnection agreement" with the Company.

Service under this Rider shall be required for a ~~customer~~Customer who has a distributed generation system that is run on a continuous basis and for non-emergency purposes which normally serves all or a portion of that ~~customer~~Customer's electric load requirements, and who desires use of the ~~Company~~Company's electric service for temporary backup. Exceptions to this Application include: (i) For any ~~customer~~Customers with distributed generation systems rated at 100 kW or less, standby service will be available through their standard rate schedules; or (ii) any ~~customer~~Customer, in lieu of service under this Rider, who provides physical assurance that standby service is not taken. A ~~customer~~Customer requesting physical assurance shall agree to furnish and install an approved load limiting device which shall be set and sealed by the Company to prevent the ~~customer~~Customer from utilizing standby service. The cost of the load limiting device shall be paid by the ~~customer~~Customer.

The Customer shall execute a Standby Service Agreement with the Company for service under this Rider. The initial minimum term of service taken under this Rider shall be one (1) year. At the end of the initial term the contract will be automatically renewed on an annual basis, unless written notice from either party is delivered to the other party no later than 180 days prior to the end of the initial term or any subsequent renewal thereof.

Energy provided to the Customer under this rider is limited to energy for Scheduled and Unscheduled Outages as defined below. The Customer shall not generate and allow energy flow onto the Company's system unless it is separately metered and permitted in accordance with the Company's Electric Service Regulations.

All provisions of the applicable standard rate schedule shall apply to service under this Rider except as noted below.

### TYPE OF SERVICE

Service shall be taken at 60 hertz and at the voltage and phase relationship specified under the Company's applicable standard rate schedule for service to the Customer.

### DEFINITIONS

#### Nominated Standard Service

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Filing Date	<del>May 13, 2019</del> November 1, 2021	MPUC Docket No.	<del>E015/M-18-713E</del> E015/GR-21-335
Effective Date	May 1, 2019	Order Date	<del>April 19, 2019</del> February 28, 2023

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Approved by: ~~Marcia A. Podratz~~Leah N. Peterson  
Leah N. PetersonMarcia A. Podratz  
Director – RatesManager – Customer Analytics

**RIDER FOR STANDBY SERVICE**

Billed demand up to the level specified in the Standby Service Agreement under the Customer's standard rate schedule.

**Reserved Standby Service**

Maximum Scheduled Outage or Unscheduled Outage service allowed under this Rider for Standby Service as stated in the Standby Service Agreement. The contracted Reserved Standby Service shall not exceed the nameplate capacity of the Customer's distributed generation system.

**Excess Standard Service**

Demand utilized in excess of the aggregation of the Customer's Nominated Standby Service and Reserved Standby Service billed on the Customer's standard rate schedule.

**Scheduled Standby Service Demand**

Measured demand during Scheduled Outages greater than the Nominated Standard Service that is not Excess Standard Service.

**Unscheduled On-Peak Standby Service Demand**

Measured demand during Unscheduled Outages and on-peak periods greater than the Nominated Standard Service that is not Excess Standard Service. On-peak periods shall include all hours between 6 a.m. and 10 p.m. Monday through Friday excluding holidays.

**Unscheduled Off-Peak Standby Service Demand**

Measured demand during Unscheduled Outages and off-peak periods in excess of Unscheduled On-Peak Standby Service Demand and greater than the Nominated Standard Service that is not Excess Standard Service. Off-peak periods shall include all hours not included in on-peak periods.

**Generator Outage Rate**

The unplanned generator outage expressed as a percentage. For the first twelve (12) months the Customer takes service under this Rider, such rate shall be the Equivalent demand Forced Outage Rate (EFORd) class average published on the Midcontinent Independent System Operator (MISO) website most similar to the Customer's generation. The EFORd measures the probability that a generating unit will not be available. For subsequent 12-month periods, the Generator Outage Rate will be calculated based on generator availability for the Customer's generating facilities within the previous 12-month period. The Generator Outage Rate for the Customer's generating facilities shall be calculated as the number of hours the generator was not available in the prior 12-month period excluding Scheduled Outages divided by the number of hours in a year.

Filing Date November 2, 2016 & August 31, 2018 November 1, 2023 MPUC Docket No.

E999/GI-15-115 & E015/GR-16-664 E015/GR-21-335

Effective Date December 1, 2018 Order Date October 3, 2017 & May 29, 2018 February 28, 2023

Approved by: -Leah N. Peterson Marcia A. Podratz  
Leah N. Peterson Marcia A. Podratz  
Manager – Customer Analytics Director – Rates

**RIDER FOR STANDBY SERVICE****Scheduled Outage**

Planned outage periods that shall be prearranged by the Customer with the Company. Scheduled outages are available in April, May, October, November during any hours, and in all other months during off-peak hours between 10:00 p.m. and 06:00 a.m. Monday through Friday, and all hours on weekends and holidays. The Customer must provide at least a 45-day notice of its proposed timeline for a Scheduled Outage. The Customer may modify the outage schedule with 45 days' notice to the Company.

Scheduled Outages may not exceed 60 days in any continuous 12-month period unless otherwise agreed to by the Company in writing. Any extension of the outage period may be requested by the Customer in writing and shall be responded to by the Company in writing.

Customers that do not comply with the terms and conditions for qualifying Scheduled Outage periods will be subject to Unscheduled Outage charges as defined below.

**Unscheduled Outage**

Any outage that occurs outside of the allowed months listed above or which occurs without a 45-day notice to the Company. Any usage above the Nominated Standard Service that does not occur during the Scheduled Outage periods as defined above or that exceeds the allowed number of Scheduled Outage days will be treated as an Unscheduled Outage.

**RATE (Monthly)**

The following charges are applicable in addition to all charges for service being taken under the Customer's standard rate schedule:

**Standby Reservation Fee (\$/kW)**

For purposes of applying the Standby Reservation Fee, the contracted Reserved Standby Service shall be the quantity specified by the Customer in the Standby Service Agreement with the Company. The contracted Reserved Standby Service shall not exceed the nameplate capacity of the Customer's distributed generation system.

The Customer shall pay a Standby Reservation Fee equal to the rate specified below times the contracted Reserved Standby Service and multiplied by the Generator Outage Rate as stated in the Customer's Standby Service Agreement.

Standby Reservation Fee Rate

Filing Date November 2, 2016 & August 31, 2018 November 1, 2023 MPUC Docket No.

E999/GI-15-115 & E015/GR-16-664 E015/GR-21-335

Effective Date December 1, 2018 Order Date October 3, 2017 & May 29, 2018 February 28, 2023

Approved by: -Leah N. Peterson Marcia A. Podratz  
Leah N. Peterson Marcia A. Podratz  
Manager - Customer Customer Analytics Director - Rates

**RIDER FOR STANDBY SERVICE**

Rate Schedule \ Service Voltage Level	General Service	Large Light and Power	Large Power
Transmission	NA	18. <u>9046</u>	<u>2730.7540</u>
Primary	<u>174.502</u>	23. <u>5681</u>	NA
Secondary	<u>195.3918</u>	24. <u>9049</u>	NA

During months in which Scheduled or Unscheduled Outages occur, the Standby Reservation Fee shall apply only if the Standby Demand Charge as defined below is less than the Standby Reservation Fee.

**Standby Demand Charge (\$/kW)**

The Standby Demand Charge shall be sum of Scheduled and Unscheduled Standby Demand Charges as defined below. During months in which Scheduled or Unscheduled Outages occur, the Standby Demand Charge shall only apply if the Standby Reservation Fee as defined above is less than the Standby Demand Charge.

**Scheduled Outage**

For purposes of applying the Standby Demand Charge during Scheduled Outages, the measured demand shall be determined during the 15-minute period of the Customer's greatest Scheduled Standby Service Demand during the billing month. To determine the standby billing demand, the measured demand will be multiplied by the number of days the Scheduled Outage lasts during the billing month and divided by the number of days in the billing month.

During Scheduled Outages, the Customer shall pay a Standby Demand Charge equal to the rate established in the standard rate schedule times the standby billing demand.

**Unscheduled Outage**

For purposes of applying the Standby Demand Charge during Unscheduled Outages, the demand shall be determined during the 15-minute periods of the Customer's greatest Unscheduled On- and Off-Peak Standby Service Demands during the billing month.

Filing Date  November 2, 2016 & August 31, 2018 November 1, 2023  MPUC Docket No.

E999/GI-15-115 & E015/GR-16-664 E015/GR-21-335

Effective Date  December 1, 2018  Order Date  October 3, 2017 & May 29, 2018 February 28, 2023

Approved by:  -Leah N. Peterson Marcia A. Podratz   
 Leah N. Peterson Marcia A. Podratz   
 Manager - Customer Analytics Director - Rates



**RIDER FOR STANDBY SERVICE**

During Unscheduled Outages, the Customer shall pay a Standby Demand Charge equal to the rate defined below times the corresponding Unscheduled On- and Off-Peak Standby Service Demand.

**On-Peak Standby Demand Charge**

Rate Schedule \ Service Voltage Level	General Service	Large Light and Power	Large Power
Transmission	NA	<u>2019.057</u>	<u>2932.4324</u>
Primary	<u>1418.8758</u>	<u>245.9925</u>	NA
Secondary	<u>2016.324</u>	<u>267.4003</u>	NA

**Off-Peak Standby Demand Charge**

Rate Schedule \ Service Voltage Level	General Service	Large Light and Power	Large Power
Transmission	NA	<u>17.8340</u>	<u>268.1766</u>
Primary	<u>136.252</u>	<u>22.2246</u>	NA
Secondary	<u>184.5409</u>	<u>234.4803</u>	NA

**Energy Charge****Scheduled Outage**

The Customer shall pay for all energy usage during a Scheduled Outage according to their standard rate schedule, plus any applicable adjustments.

**Unscheduled Outage**

For all energy usage during an Unscheduled Outage, the Customer shall pay the Company's hourly incremental energy costs during the time of the sale, including third-party transmission costs incurred by the Company, plus an energy surcharge of \$0.02 per kWh. Incremental energy costs are determined after assigning lower-cost energy to all firm retail and firm wholesale ~~customer~~Customer's including all inter-system pool sales

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Order Date ~~October 3, 2017 & May 29, 2018~~ February 28,

2023

Approved by: -Leah N. Peterson Marcia A. Podratz

Leah N. Peterson Marcia A. Podratz

Manager - Customer Analytics Director - Rates

**RIDER FOR STANDBY SERVICE**

which involve capacity on a firm or participation basis and to all interruptible sales to Large Power, Large Light and Power, and General Service ~~customer~~Customers.

**SERVICE CONDITIONS**

1. All electricity delivered to the Customer by the Company shall be measured by one or more meters installed at a single point of common coupling or as determined by the Company. The Company's meter for standby service shall measure the flow of capacity and energy from the Company to the Customer only. Any flow of capacity and energy from the Customer to the Company shall be separately metered.
2. The Customer shall be required to pay the installation, operation, and maintenance costs incurred by the Company for the metering equipment installed on the Customer's generation equipment. Access shall be provided by the Customer to the Company for maintaining and operating such equipment.
3. The Company shall not be obligated to supply standby service to back up the Customer's distributed generation system at a level in excess of Reserved Standby Service. This restriction in no way limits the electric load requirements for which the Customer may require service from the Company under the standard rate schedule to which this Rider is attached.
4. Service shall be provided under this Rider if the Company has sufficient capacity available in existing production, transmission and distribution facilities to provide such service at the location where service is requested.
5. The Customer shall pay the Company the installed cost of any additional required facilities which are not supported by this Rider.
6. The Company may be reimbursed by the Customer for costs which are incurred, or which have been incurred, in providing facilities which were utilized principally or exclusively in providing service for any portion of the Customer's electric load requirements which are to be normally provided from the distributed generation system.
7. The Company shall not be liable for any loss or damage, including consequential damages, caused by or resulting from any limitation in providing service under this Rider.

Filing Date ~~November 2, 2016 & August 31, 2018~~ November 1, 2023

MPUC Docket No.

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Effective Date December 1, 2018

Order Date ~~October 3, 2017 & May 29, 2018~~ February 28,

2023

Approved by: -Leah N. Peterson Marcia A. Podratz

Leah N. Peterson Marcia A. Podratz

Manager - Customer Customer Analytics Director - Rates

**RIDER FOR STANDBY SERVICE**

**Minnesota Power  
Standby Rate Options**

The following charges are applicable in addition to all charges for service being taken under the Customer's standard rate schedule:

<b>Unscheduled Outage</b>			
	<b>Transmission</b>	<b>Distribution Primary</b>	<b>Distribution Secondary</b>
Minimum Monthly Bill	Greater of Reservation Fee or Demand Charge + Energy Charge	Greater of Reservation Fee or Demand Charge + Energy Charge	Greater of Reservation Fee or Demand Charge + Energy Charge
<b>General Service/<del>Municipal Pumping</del></b>			
Reservation Fee	N/A	\$ <del>1744.052</del> (\$/kW)	\$ <del>159.3918</del> (\$/kW)
On-Peak Demand Charge	N/A	\$ <del>148.8758</del> (\$/kW)	\$ <del>2046.324</del> (\$/kW)
Off-Peak Demand Charge	N/A	\$ <del>136.252</del> (\$/kW)	\$ <del>148.5409</del> (\$/kW)
Energy Charge	N/A	incremental	incremental
<b>Large Light &amp; Power</b>			
Reservation Fee	\$ <del>18.9046</del> (\$/kW)	\$ <del>23.5681</del> (\$/kW)	\$ <del>245.9049</del> (\$/kW)
On-Peak Demand Charge	\$ <del>2019.0557</del> (\$/kW)	\$ <del>245.9925</del> (\$/kW)	\$ <del>267.4003</del> (\$/kW)
Off-Peak Demand Charge	\$ <del>177.8340</del> (\$/kW)	\$ <del>22.2246</del> (\$/kW)	\$ <del>234.4803</del> (\$/kW)
Energy Charge	incremental	incremental	incremental
<b>Large Power</b>			
Reservation Fee	\$ <del>2730.7540</del> (\$/kW)	N/A	N/A
On-Peak Demand Charge	\$ <del>2932.4324</del> (\$/kW)	N/A	N/A
Off-Peak Demand Charge	\$ <del>2628.4766</del> (\$/kW)	N/A	N/A
Energy Charge	incremental	N/A	N/A

Note: The reservation fee only applies in months when no standby service was taken or when the calculated demand charge is less than the reservation fee. The Reservation Fee is multiplied by the generator outage rate for billing purposes.

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Approved by: ~~-Leah N. Peterson Marcia A. Podratz~~

~~Leah N. Peterson Marcia A. Podratz~~

~~Manager - Customer~~ **Customer Analytics Director - Rates**

**RIDER FOR STANDBY SERVICE****Minnesota Power  
Standby Rate Options**

The following charges are applicable in addition to all charges for service being taken under the Customer's standard rate schedule, plus any applicable adjustments:

<b>Scheduled Outage</b>			
	<b>Transmission</b>	<b>Distribution Primary</b>	<b>Distribution Secondary</b>
Minimum Monthly Bill	Greater of Reservation Fee or Demand Charge + Energy Charge + Applicable Adjustments	Greater of Reservation Fee or Demand Charge + Energy Charge + Applicable Adjustments	Greater of Reservation Fee or Demand Charge + Energy Charge + Applicable Adjustments
<b>General Service and Municipal Pumping without a Demand Meter</b>			
Reservation Fee	N/A	\$147.052 (\$/kW)	\$159.3918 (\$/kW)
Demand Charge <sup>1</sup>	N/A	N/A	N/A
Energy Charge	N/A	940.204332 (¢/kWh)	940.204332 (¢/kWh)
<b>General Service with a Demand Meter</b>			
Reservation Fee	N/A	\$147.052 (\$/kW)	\$159.3918 (\$/kW)
Demand Charge <sup>1</sup>	N/A	\$68.500 (\$/kW)	\$68.500 (\$/kW)
Energy Charge	N/A	76.649507 (¢/kWh)	76.649507 (¢/kWh)
<b>Municipal Pumping with a Demand Meter</b>			
Reservation Fee	N/A	\$14.02 (\$/kW)	\$15.39 (\$/kW)
Demand Charge <sup>1</sup>	N/A	\$6.50 (\$/kW)	\$6.50 (\$/kW)
Energy Charge	N/A	7.619 (¢/kWh)	7.619 (¢/kWh)
<b>Large Light &amp; Power</b>			
Reservation Fee	\$18.9046 (\$/kW)	\$23.5681 (\$/kW)	\$245.9049 (\$/kW)
Demand Charge <sup>1</sup>	\$490.50 (\$/kW)	\$940.50 (\$/kW)	\$940.50 (\$/kW)
Energy Charge	54.811574 (¢/kWh)	4.574 5.811 (¢/kWh)	4.574 5.811 (¢/kWh)
<b>Large Power</b>			
Reservation Fee	\$3027.7540 (\$/kW)	N/A	N/A
Demand Charge <sup>1</sup>	\$29.43 (\$/kW)	N/A	N/A
Energy Charge	2.778 (¢/kWh)	N/A	N/A

Note: The reservation fee only applies in months when no standby service was taken or when the calculated demand charge is less than the reservation fee. The Reservation Fee is multiplied by the generator outage rate for billing purposes.

<sup>1</sup> The demand charge is calculated based on a daily proration.

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MPUC Docket No.

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2023

Approved by: ~~-Leah N. Peterson Marcia A. Podratz~~

~~Leah N. Peterson Marcia A. Podratz~~

~~Manager - Customer Analytics Director - Rates~~

**RIDER FOR STANDBY SERVICE**

**STANDBY BILLING EXAMPLES**

**Scheduled Outage:**

<b><u>Customer Example:</u></b>		
Peak Load	5,000	kW
Nominated Standard Service	3,000	kW
Reserved Standby Service	2,000	kW
Generator Outage Rate	10%	
Scheduled Standby Service Demand	2,000	kW
Outage Days	5	
Standby Energy Used	156,000	kWh
Standard Service Schedule	Large Light & Power	
Service Voltage	115,000 volts	

	<b><u>Billing Units</u></b>	<b><u>Rate</u></b>	<b><u>Billing</u></b>
<b>Reservation Fee</b>	200 kW	\$ <del>18.90</del> <u>46</u>	<del>\$ -</del> <u>3,780</u> <u>692.00</u>
<i>Reserved Standby Service * Generator Outage Rate * Reservation Fee</i>			
<i>Note: Not charged if Standby Demand charge is greater</i>			
<b>Demand Charge</b>	<del>2,000</del> kW	<del>\$ -</del> <u>109.50</u>	<del>\$ -</del>
	<u>22,000</u> kW	<del>\$ -</del> <u>(2.00)</u>	<del>\$ -</del>
<i>Scheduled Standby Service Demand * Standard Service Rate * (# of Outage Days/Days in Month)</i>			

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Leah N. Peterson Marcia A. Podratz  
 Manager – ~~Customer~~ Customer Analytics Director – Rates

**RIDER FOR STANDBY SERVICE**

<b>Energy Charge</b>	156,000 kWh	<del>-\$ 0.05811</del> <u>04574</u>	<del>-\$</del> <u>79,065,135.4644</u>
<b>TOTAL STANDBY SERVICE BILLING</b>			<b><u>120,452,827.2644</u></b>
<i>Also subject to other applicable adjustments</i>			

**Unscheduled Outage:**

<b><u>CustomerCustomer</u></b>		
<b><u>Example:</u></b>		
Peak Load	5,000	kW
Nominated Standard Service	3,000	kW
Reserved Standby Service	2,000	kW
Generator Outage Rate	10%	
Unscheduled Off-Peak Standby Service Demand	500	kW
<i>Note: <del>customer</del>Customer standby demand peaked at 2,000 kW in off-peak hour</i>		
Unscheduled On-Peak Standby Service Demand	1,500	kW
Standby Energy Used	156,000	kWh
Standard Service Schedule	Large Light & Power	
Service Voltage	115,000 volts	

	<b><u>Billing Units</u></b>	<b><u>Rate</u></b>	<b><u>Billing</u></b>
<b>Reservation Fee</b>	200 kWh	\$18. <del>90</del> <u>46</u>	\$0.00
<i>Reserved Standby Service * Generator Outage Rate * Reservation Fee</i>			
<i>Note: Not charged if Standby Demand charge is greater</i>			

Filing Date November 2, 2016 & August 31, 2018 November 1, 2023 MPUC Docket No.

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Effective Date December 1, 2018 Order Date October 3, 2017 & May 29, 2018 February 28, 2023

Approved by: -Leah N. Peterson Marcia A. Podratz  
Leah N. Peterson Marcia A. Podratz  
Manager - CustomerCustomer Analytics Director - Rates

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**RIDER FOR STANDBY SERVICE**


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**Demand Charge**

Unscheduled Off-Peak Standby Service Demand	500 kW	\$17. <del>83</del> <u>40</u>	\$8, <del>945</del> <u>700</u> .00
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*Unscheduled Off-peak Standby Service Demand \* Off-peak Standby Demand Charge*

Unscheduled On-Peak Standby Service Demand	1,500 kW	\$ <del>2019.05</del> <u>57</u>	\$ <del>3029,073</del> <u>55</u> .00
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*Unscheduled On-peak Standby Service Demand \* On-peak Standby Demand Charge*

<b>Energy Charge</b>	156,000 kWh	\$0.0550	\$8,580.00
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~~Company~~*Company's* hourly incremental energy costs during the time of sale

Rate of \$0.055 per kWh is for example purposes

<b>TOTAL STANDBY SERVICE BILLING</b>	<b>\$<del>476,570</del><u>635.0000</u></b>
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*Also subject to other applicable adjustments*

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Approved by: ~~-Leah N. Peterson Marcia A. Podratz~~  
Leah N. Peterson Marcia A. Podratz  
 Manager – ~~Customer~~ Customer Analytics Director – Rates

**RIDER FOR LARGE POWER INTERRUPTIBLE SERVICE**

**APPLICATION**

~~Applicable to any customer taking service under Large Power Service Schedule 54 or 74, that qualifies for a specified amount of load that may be interrupted ("Certified Interruptible Load") by the Company at any time, subject to the Conditions below.~~

~~The total availability of service under this Rider is limited to 200 MW of "Allocated Interruptible Load." Allocated Interruptible Load shall mean the total amount of load that the Customer has been or is allocated under this Rider in the first and second 100 MW Interruptible Service offerings. Customers shall continue service under this Rider for the initial 100 MW of Interruptible Service approved in Docket No. E-015/M-93-153 at the levels of Interruptible Service allocated by the Company (i.e., Allocations originally made under this Rider shall not be reallocated.). Customers shall be permitted to take service under this Rider for the second 100 MW of Interruptible Service only if they have executed a contract with the Company by January 31, 1995, that satisfies the conditions of this Rider. Customers shall have until February 15, 1995, to nominate their desired level of the additional 100 MW of Interruptible Service. In the event that under the second offering, Customers request service under this Rider in excess of 100 MW, the Company shall apply an appropriate methodology to allocate these second 100 MW. Service under this Rider for the additional 100 MW of Interruptible Service shall be available May 1, 1995.~~

**RATE**

**Demand Charge Credit:**

~~For each month that Large Power Interruptible Service is being taken, the Customer shall receive a billing credit of \$5 per kW for all kW of Certified Interruptible Load. Such credit shall be applied to the demand charges billed under Schedule 54 or 74.~~

**Energy Charges:**

~~All energy taken under this Rider shall be billed:~~

- ~~(a) at 100% of the Company's Incremental Energy Cost, which will include all fuel related costs, if such energy is produced by Company owned facilities; or~~
- ~~(b) if such energy is purchased from third parties, at the lesser of (i) 100% of the Company's Incremental Energy Cost including third party transmission costs incurred by the Company plus \$3.00/MWh or (ii) 110% of the Company's Incremental Energy Cost, including third party transmission costs incurred by the Company.~~

~~The Company's Incremental Energy Cost shall be determined each hour of the month during which energy is taken under this Rider and shall include fuel costs and variable operation and maintenance expenses for generating or purchasing such energy. Such cost will be the cost of energy immediately after assigning lower cost energy to all firm retail and firm wholesale customer requirements including all inter-system pool sales which involve capacity on a firm or participation basis.~~

Filing Date May 2, 2008 MPUC Docket No. E015/GR-08-415  
Effective Date October 1, 2009 Order Date August 10, 2009

Approved by: Marcia A. Podratz  
Marcia A. Podratz  
Director - Rates



**RIDER FOR LARGE POWER INTERRUPTIBLE SERVICE**

**Optional Back-up Capacity/Energy Charge**

~~Customer may voluntarily request to purchase from the Company optional back-up capacity and/or energy on a short term (less than one year) basis ("Optional Back-up Capacity/Energy") for the purpose of reducing all or part of the Customer's risk of interruption and/or for the purpose of reducing volatility in the price paid by the Customer under this Rider. The price, conditions and terms for Optional Back-up Capacity/Energy shall be as negotiated by the Customer and the Company. Any Back-up Capacity/Energy arranged by the Company in advance for an Interruptible Customer shall be priced to recover, at a minimum, Company's incremental costs and shall be at a higher price than that price projected to be required for firm retail and firm wholesale customer requirements.~~

**CONDITIONS**

- ~~1. Unless Back-up Capacity/Energy is purchased by the Customer, the duration and frequency of interruptions shall be at the sole discretion of the Company. They will normally occur at such times when the Company expects to incur a system peak in excess of its Mid-Continent Area Power Pool (MAPP) (or successor organization) accredited generating capability and at such other times when, in the Company's opinion, the reliability of the Company or regional systems are endangered. The Company will not interrupt service under this Rider for purposes of making non-firm sales. At times when the Company would normally interrupt all or a portion of the Customer's Certified Interruptible Load and if the Company is able to serve such Load in lieu of interrupting, the Customer will be given the option to continue service without interruption under the terms of this Rider.~~
- ~~2. The Company will notify the Customer as to the amount of its Certified Interruptible Load that is to be curtailed. This notification will be stated as a portion of total Certified Interruptible Load of all the Customers receiving service under this Rider and will be the same percentage for all the Customers.~~
- ~~3. The Customer shall be provided, whenever possible, notice in advance (generally 1 day) of probable interruption and the estimated duration of the interruption. Upon receiving a control signal from the Company, the Customer must shed the amount of load specified in paragraph 2 above in 10 minutes or less, and for a duration as required by the Company, whenever the Company determines such interruption is necessary.~~
- ~~4. The Customer must provide, at its expense, a means of interrupting its Certified Interruptible Load upon receiving a command or signal from the Company. The Company reserves the right to inspect and approve the installation.~~
- ~~5. The Company shall not be liable for any loss or damage, including consequential damages, caused by or resulting from any interruption of service.~~
- ~~6. Customers receiving service under the initial 100 MW offering approved in Docket No. E-015/M-93-153 were required to have a contract demand for four (4) years after the effective date (November 1, 1993) on which these Customers commenced taking service under this Rider. Customers nominating to receive service under the second 100 MW service offering must have a contract demand for four (4) years after the effective date (May 1, 1995) on which the Customer commences taking service under~~

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Director - Rates

**RIDER FOR LARGE POWER INTERRUPTIBLE SERVICE**

- ~~this Rider and, if necessary, shall execute an electric service agreement (or amendment thereof) with the Company to provide for such contract demand. The Service Requirements (contract demand plus Incremental Service Requirements) during this time shall reflect a "Reasonable Operating Level," but not less than 10,000 kW. A Reasonable Operating Level for a Customer shall mean not less than 50 percent of its average Measured Demand levels for the preceding four (4) year period adjusted for any extraordinary operating circumstances.~~
- ~~7. Upon allocation of a portion of the Interruptible Service offering, the Customer incurs obligations relating to the Allocated Interruptible Load. During the eleven (11) year period(s) immediately following the four (4) years after the effective date(s) in which the Customer commences taking service under this Rider, the Customer shall purchase from the Company, to the extent it has electric service requirements (other than those requirements served by the Customer's ownership share of on-site electric generating facilities), not less than the amount of the Customer's Allocated Interruptible Load. Contract demands during this period shall be considered as interruptible load upon certification with MAPP, up to a demand level equal to the Customer's Allocated Interruptible Load.~~
- ~~In the event that the Customer is permitted in the future to obtain electric service from a supplier other than the Company, the Company shall, in addition to retaining the right to serve the Allocated Interruptible Load, have the right of first refusal to provide service to the Customer (i.e., the Customer is obligated to purchase from the Company if the Company matches the total value to the Customer of the other supplier's bona-fide written offer) for an additional amount of its electric service requirements which shall be equal in MW to the Customer's Allocated Interruptible Load during this eleven (11) year period.~~
- ~~8. The Customer must agree to fully participate in the procedure for Certification of Interruptible Load, as specified in the MAPP Generation Reserve Sharing Pool Handbook (or successor organization certification procedures). The Company shall notify Customer following completion of certification procedures during each MAPP Pool season of its Certified Interruptible Load for such Pool Season. Such amount must be in 1 MW increments.~~
- ~~9. All energy billed under this Rider shall be determined as follows:~~
- ~~In each hour, energy (up to 100%) is distributed first to the Customer's non-interruptible load and then to its Certified Interruptible Load.~~
- ~~10. Customers taking service under this Rider that fail to interrupt their Certified Interruptible Loads after being notified to do so by the Company shall be responsible for all costs incurred by the Company due to such failure.~~
- ~~11. That portion of the Customer's Allocated Interruptible Load that is not certified shall be served as Firm Service and subject to the Large Power Surcharge Provision.~~
- ~~12. The Customer may convert some or all of its Allocated Interruptible Load to Firm Service, and such conversion shall be irrevocable. Upon such conversion, the Customer shall not receive the Demand Charge Credit, and the Company shall obtain firm capacity or shall construct new capacity to meet the increased service obligations and to maintain the Company's system reserve margin as it existed prior to Customer's~~

Filing Date May 2, 2008 MPUC Docket No. E015/GR-08-415  
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Approved by: Marcia A. Podratz  
Marcia A. Podratz  
Director - Rates

**RIDER FOR LARGE POWER INTERRUPTIBLE SERVICE**

~~conversion election. Such conversion shall, to the extent practicable, mitigate impacts on non-converting firm customers due to the conversion. The conversion may occur using one of the following procedures:~~

- ~~(a) Customer may request conversion by providing advance written notification to the Company at least six months prior to the beginning of a MAPP pool season (May 1 or November 1). Company shall respond to the written request with any and all projected costs for the converted Firm Service within thirty days. If accepted by Customer within fifteen days of the price identification, such conversion shall take effect upon commencement of the next pool season. The projected costs that Customer shall pay shall include (i) any applicable Large Power Surcharge for (1) a five year period following conversion, or (2) the remaining term of Customer's Interruptible Service obligation, whichever is shorter, and (ii) any additional capacity costs (capacity premium) incurred by the Company that are greater than the forfeited \$5 per kilowatt per month Demand Charge Credit for the remaining term of the Customer's interruptible service obligation.~~
- ~~(b) Company may propose an alternative conversion opportunity that shall be available on equal terms to all Large Power Interruptible Service customers, and any one or more Customers may pursue such conversion opportunity. The conversion proposal shall be designed to recover (i) any applicable Large Power Surcharge for (1) a five year period following conversion, or (2) the remaining term of Customer's Interruptible Service obligation, whichever is shorter, and (ii) the capacity premium (as described in paragraph 12(a) above) for the remaining term of each converting Customer's interruptible service obligation.~~

~~Filing Date~~ May 2, 2008 ~~MPUC Docket No.~~ E015/GR-08-415  
~~Effective Date~~ October 1, 2009 ~~Order Date~~ August 10, 2009

~~Approved by:~~ Marcia A. Podratz  
Marcia A. Podratz  
Director - Rates

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## RIDER FOR CONSERVATION PROGRAM ADJUSTMENT

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### APPLICATION

Applicable to bills for electric service under all Retail Rate Schedules except for Company's Competitive Rate Schedules 73 and 79. This Rider shall not be applicable to Economy or Standby service to retail customers.

Except as provided below in the CUSTOMER EXEMPTIONS AND RATE ADJUSTMENTS section, there shall be added to each non-CIP exempt customer's monthly bill a Conservation Program Adjustment (CPA) charge which shall be the applicable CPA factor multiplied by the customer's monthly kWh of energy usage. The applicable CPA factor per kWh shall be determined annually as described below.

### DETERMINATION OF THE CONSERVATION PROGRAM ADJUSTMENT FACTOR

The Conservation Program Adjustment factor shall be the quotient of the Recoverable Tracker balance, divided by projected retail energy sales (exclusive of those energy sales from customers who have been granted an exemption from CIP costs (see CUSTOMER EXEMPTIONS AND RATE ADJUSTMENTS section)). The CPA factor will remain in effect until subsequent MPUC approval of an updated factor. The Recoverable Tracker balance shall be determined by adjusting the prior year-end Conservation Improvement Program (CIP) Tracker balance by:

- 1) Subtracting the unamortized beginning CIP Tracker account balance;
- 2) Adding financial incentives awarded by the MPUC not reflected in the prior year-end balance;
- 3) Adding actual and anticipated CIP program expenditures at their approved and/or budgeted level for the applicable time period; and
- 4) Subtracting actual and anticipated CIP cost recovery through base rates, determined by multiplying the CCRC (shown below) by the Company's budgeted retail sales in kWh to non-CIP exempt customers for the applicable time period; and
- 5) Subtracting actual and anticipated CIP cost recovery from the applicable CPA factor not accounted for in the prior year-end balance, as determined by multiplying the applicable CPA by the Company's budgeted retail sales in kWh to non-CIP exempt customers for the remaining applicable time period. The remaining applicable time period for the applicable CPA is dependent upon subsequent MPUC approval which, for the purposes of this calculation, Minnesota Power assumes to align with the end of the current fiscal year (June 30, 2022).

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MPUC Docket No: E015/GR-22-130 & E015/GR-21-335

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Approved by: Leah N. Peterson~~David R. Moeller~~

Leah N. Peterson~~David R. Moeller~~

Manager - Customer Analytics~~Senior Attorney & Director of~~

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**RIDER FOR CONSERVATION PROGRAM ADJUSTMENT**

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All costs appropriately charged to the CIP Tracker account shall be eligible for recovery through this adjustment and all revenues received from the application of the CPA factor shall be credited to the CIP Tracker account.

In order to normalize the effect of significant changes in the CPA factor, the Company may request approval of an upper limit or cap on the calculated CPA factor.

The CPA factor effective August 1, 2022 for all non-CIP exempt customers shall be 0.2002¢ per kWh.

**DETERMINATION OF CONSERVATION COST RECOVERY CHARGE (CCRC)**

The CCRC is the amount included in base rates dedicated to the recovery of CIP costs as approved by the Minnesota Public Utilities Commission in the Company's last general rate case. The CCRC is approved and applied on a per kWh basis by dividing the test-year CIP expenses by the test-year sales volumes (net of CIP-exempt volumes). All revenues received from the CCRC shall be credited to the CIP Tracker Account.

The CCRC effective ~~December 1, 2018~~ August 1, 2023 for all non-CIP exempt customers is 0.~~3299105~~3957035¢ per kWh.

**CUSTOMER EXEMPTIONS AND RATE ADJUSTMENTS**

For customers granted an exemption from CIP costs by the Commissioner of the Minnesota Department of Commerce, pursuant to Minn. Stat. § 216B.241, the CPA factor shall not be applicable. No CCRC is included in base rates for Large Power customers. For Large Power customers who have not been granted an exemption, the CCRC of 0.~~3299105~~3957035¢ per kWh shall apply to the total billing energy. In addition, non-Large Power customers who have been granted an exemption shall receive a billing credit of 0.~~3299105~~3957035¢ per kWh to offset the CCRC that is included in base rates under the applicable rate schedule. For those customer accounts granted exemption by a decision of the Commissioner after the beginning of a calendar year, any CIP collections billed after January 1 of the year following the Commissioner's decision shall be credited back to customers.

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Filing Date: April 1, 2022 & November 1, 2021

MPUC Docket No: E015/GR-22-130 & E015/GR-21-335

Effective Date: \_\_\_\_\_

Order Date: July 5, 2022 & February 28, 2023

Approved by: Leah N. Peterson~~David R. Moeller~~  
Leah N. Peterson~~David R. Moeller~~  
Manager – Customer Analytics~~Senior Attorney & Director of~~

**RIDER FOR NON-METERED SERVICE**

**APPLICATION**

To General Service Schedules 25

**DISCUSSION**

Minnesota Power provides service for several types of operations that would normally be a part of the General Service class of customers. However, due to the unique nature of the customer's operations it is not always practical to meter the service points. Therefore, at Company's discretion, a customer may receive service under the General Service - Non-Demand Schedule without the metering requirements of that schedule and be billed for energy usage based on the table below. Additional end-use types and associated energy usages per unit may be added from time to time to address new situations. For purposes of applying the appropriate service charge, one service charge shall be applied for every point of delivery. A point of delivery shall be any location where a meter would otherwise be required for service under the applicable General Service Schedule. In the case of Holiday decorative lighting, the customer shall be billed with a single service charge and energy usage per the table below one time per ~~Christmas the holiday season, estimated at 45 operating days for 12 lighting hours per day, in December.~~

<u>Item Type</u>	<u>Description</u>	<u>Units</u>	<u>Estimated Monthly Energy Usage/Unit</u>
SEC-CAM	Security Cameras	kWh	43 kWh
CBL2WY90	90v 2-Way Comm Cable PS	Volts	617 kWh
AMP-CBL	Amplifier Cable	Amplifiers	377 kWh
XFLSHR60	Crossing Flashers-60kWh	kWh	60 kWh
HS160W	Strip Heaters-160Watts	kWh	65 kWh
HSGREHRT	Strip Heaters-GRE Hartford 99	kWh	58 kWh
SIGN-LTG	Sign Lighting	Signs	25 kWh
SIRENS	Civil Defense Sirens	Sirens	1 kWh
RR-XING	Railroad Crossings	Crossings	39 kWh

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Leah N. Peterson ~~Marcia A. Podratz~~  
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RIDER FOR NON-METERED SERVICE

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NOWIRE15	Wireless Metering-15kWh	kWh	15 kWh
<del>XMASLT</del>	<del>Holiday</del>	<del>Est. connected</del>	<del>422 kW</del>
	<del>Lighting</del>	<del>load in (kW)</del>	
<del>HL-LED</del>	<del>Holiday Lighting – LED</del>	<del>kWh</del>	<del>270 kWh</del>
<del>HL-INCT</del>	<del>Holiday Lighting – Incandescent</del>	<del>kWh</del>	<del>3,780 kWh</del>

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**RIDER FOR GENERAL SERVICE/LARGE LIGHT AND POWER INTERRUPTIBLE SERVICE**

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**APPLICATION**

Applicable to any Customer taking service under General Service (Schedule 25) or Large Light and Power Service (Schedule 75) and which has at least 200 kW of ~~Interruptible Load (Certified Interruptible Load and/or Non-Certified Interruptible Load)~~ that qualifies for interruptible service. All provisions of the applicable standard Service Schedule shall apply to interruptible service under this Rider except as noted below.

**RATE MODIFICATION**

The Rates (Monthly) of the applicable General Service or Large Light and Power Service Schedules shall apply. Additionally, the Customer shall receive a billing credit which will be 11 percent of the Customer's interruptible billing before any other applicable Adjustments.

**INTERRUPTIBLE ENERGY CONDITIONS**

Interruptible energy must meet applicable requirements to accredit capacity for satisfying resource adequacy requirements, including, but not limited to, maximum number of annual emergency curtailments, maximum duration of emergency curtailments, and seasons in which emergency curtailments can occur. During a Midcontinent Independent System Operator (MISO) emergency event the Company will call on this capacity as allowed under the requirements to accredit capacity for satisfying resource adequacy requirements or to mitigate local system emergency events. Before an Emergency Curtailment, the Company will provide the lesser of (1) at least two hours advance notice or (2) the notice that is required in connection with requirements to accredit capacity for satisfying resource adequacy requirements.

**PRICE RECALL CONDITIONS**

The Company shall have the right to re-price the Customer's Interruptible Load energy at 110% of the Company's incremental supply cost for up to 100 hours per year. During a price recall period the Customer will be given the option to continue service without interruption under the terms of this Rider. The Company will provide day-ahead email notice by 4:00 p.m. Central Prevailing time on the day prior to the price recall period(s), which will include the estimated prices during the price recall period(s). The Customer will have the option to curtail during the re-pricing periods or continue normal operation and pay 110% of the incremental supply cost for all Interruptible Load during the re-pricing period. Re-pricing periods will occur between the hours of 6:00 a.m. to 10:00 p.m. with the exception of time periods when MISO has declared an alert or emergency for the Minnesota Power service area.

**CUSTOMER'S FAILURE TO COMPLY WITH REQUESTED PHYSICAL INTERRUPTION**

A Customer is deemed to have failed to comply with the emergency capacity requirements when Minnesota Power calls on the emergency capacity and the Customer's actual firm

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**RIDER FOR GENERAL SERVICE/LARGE LIGHT AND POWER INTERRUPTIBLE SERVICE**

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load, as measured by the meters installed by the Company (netted across aggregated Customer facilities, if applicable), has not decreased to the targeted demand reduction threshold specified in the Customer's annual contract. In the event that the Customer fails to follow an Interruption request by Minnesota Power and such failure results in (a) any financial penalties being imposed upon the Company, and/or (b) financial damages resulting from non-completed or replacement wholesale sales or purchases, the Customer shall reimburse the Company for that portion of the penalty and/or financial damages caused by their failure, within 15 days of notification by Minnesota Power. In the event that the Customer follows Interruption conditions as specified herein, the Customer shall not be liable for any (a) penalties imposed on the Company, or (b) financial damages resulting from non-completed or replacement wholesale sales or purchases. Penalties and charges may include, but are not limited to, penalties associated with disqualification of the emergency capacity as accredited capacity.

~~The Customer shall be given the option of having its interruptible load certified. At times when the Company would normally interrupt all or a portion of the Customer's Certified Interruptible Load, if the Company is able to secure energy to serve such Load in lieu of interrupting, the Customer will be given the option to continue service without interruption under the terms of this Rider. Energy taken by the customer under these conditions will be billed to the Customer at 110% of Company's average cost for supplying such energy or, where the capability does not exist to determine the amount of interruptible energy on an hourly basis, using equivalent cost and/or operating procedures as mutually agreed between the Company and Customer.~~

**SERVICE CONDITIONS**

- ~~1. The interruptible load shall be separately served and metered and shall at no time be connected to facilities serving customer's firm load.~~
1. ~~2.~~The duration and frequency of interruptions shall be at the sole discretion of the Company. Interruption will normally occur at such times:
- (a) when the Company is required to purchase or generate power at a cost higher than the Customer's energy charge,
  - (b) when the Company expects to incur a system peak,
  - ~~(c)~~ (c) at such other times when in the Company's opinion the reliability of the system is endangered, ~~or~~
  - ~~(e)~~(d) when MISO declares an emergency event, or
  - ~~(d)~~(e) when the Company performs necessary testing for certification of interruptibility of eCustomer's loads.

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**RIDER FOR GENERAL SERVICE/LARGE LIGHT AND POWER INTERRUPTIBLE SERVICE**

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~~Interruption for non-certified loads shall normally occur for reliability related needs before interruptions for any certified interruptible loads for Large Power, Large Light and Power, and General Service.~~

2. ~~The~~ Company shall not be liable for any loss or damage including consequential damages, caused by or resulting from any interruption of service.
3. ~~The~~ Customer must be able to physically interrupt its Interruptible Load when notified by the Company. The Company reserves the right to inspect and approve the means of interruption.  
~~provide, at its expense, a means of interrupting its Certified Interruptible Load and/or Non-Certified Interruptible Load upon receiving a command or signal from the Company. The Company reserves the right to inspect and approve the installation.~~
4. ~~The~~ Company may accredit and register the demand response MW as a capacity resource with MISO (or successor entity), in accordance with the Module E Tariff and Business Practices Manual for Resource Adequacy. The Customer agrees to participate fully in the registration procedure.
5. In the event of a material change in MISO's (or any successor organization) capacity accreditation authority, the parties shall in good faith determine the most appropriate substitute and rate or cost determination authority within six months of the date such a change was made. Except as mutually agreed by the party's, no changes in MISO responsibilities shall materially and adversely affect either parties rights or obligations under the Electric Service Agreement. Any changes would be subject to regulatory approval.
- ~~3-6.~~ 5 The rate contemplates that this service will utilize existing facilities with no additional major expenditures. The Customer shall pay the Company the installed cost of any additional facilities required which are not supported by this rate.
- ~~6.~~ The Customer shall be provided, whenever possible, notice in advance of probable interruptions and the estimated duration of the interruption. Upon receiving a control signal from the Company, the Customer must shed its Certified Interruptible Load and/or Non-Certified Interruptible Load in ten (10) minutes or less, and for a duration as required by the Company, whenever the Company determines such interruption is necessary.
- ~~7.~~ The Customers who elect to have their interruptible load certified must agree to fully participate in the procedure for accrediting the "Load Modifying Resource-Demand Resource" capacity in Midcontinent Independent System Operator (MISO)

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**RIDER FOR GENERAL SERVICE/LARGE LIGHT AND POWER INTERRUPTIBLE SERVICE**

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~~Resource Adequacy Program as specified in the current MISO Resource Adequacy Business Practice Manual and the Module E-1 tariff.~~

~~8. Those Customers taking service under this Rider who fail to interrupt their Certified Interruptible Loads and/nor Non-Certified Interruptible Load after being notified to do so by the Company shall be penalized as follows:~~

~~(a) The first offense shall result in the Customer being billed for the entire month on the standard applicable Service Schedule (thereby not receiving the monthly Billing Credit under the Rider), and, additionally, paying a penalty of \$10/kW of Certified Interruptible Load and/nor Non-Certified Interruptible Load.~~

~~(b) The second offense shall result in the Customer being billed and penalized as stated in a) above, and also having its service terminated under this Rider.~~

~~4.7. 69 The term of service under this Rider shall be no less than one year. However, the Company, at its discretion, reserves the right to provide the Customer with a one-year notice to discontinue providing service under this Rider. The term of service under this Rider shall be no less than one year and must be consistent with the MISO or successor Planning Year or other planning criteria as determined by the Company. However, the Company, at its sole discretion, reserves the right to provide the Customer with a three-month notice to discontinue providing service under this Rider.~~

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RIDER FOR LARGE POWER INCREMENTAL PRODUCTION SERVICE

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**APPLICATION**

Applicable to any ~~customer~~Customer taking service under Large Power Service Schedule 74, whose Electric Service Agreement has a minimum term of at least four (4) years ~~(exclusive of the additional commitments under the Rider for Large Power Interruptible Service)~~ beyond the initiation of Incremental Production Service hereunder and which provides for the sale by the Company and the purchase by the ~~customer~~Customer of Incremental Production Service, subject to the conditions set forth in the ~~customer~~Customer's Electric Service Agreement and this Rider. Application of this Rider and establishment of an Incremental Production Service Threshold ("IPST") for those ~~customer~~Customers with self-generation and whose Electric Service Agreement allows for purchase of Economy Energy shall be at the sole discretion of the Company.

**DEFINITIONS**

**Real-time Buy-through Period:** Period called by the ~~Company~~Company where ~~Company~~Company will re-price Incremental Production Service ("IPS") energy and where ~~Customer~~Customer will respond through curtailing IPS load or buying-through at the real-time locational marginal price ("LMP").

**Curtailment Period:** Period called by the ~~Company~~Company where ~~Customer~~Customer is required to curtail load.

**Renewable Surplus Period:** Period called by the ~~Company~~Company during times of high renewable generation, low system load or low LMPs where ~~Customer~~Customer may exceed 110% of the IPST.

**RATE MODIFICATIONS**

Demand Charge

During any Billing Month in which the ~~customer~~Customer has Measured Demand in excess of the IPST but not greater than 110% of the IPST or has Measured Demand in excess of the IPST during a Renewable Surplus Period, the ~~customer~~Customer's Measured Demand above the IPST shall not be subject to any demand charges or ratchet provisions associated with Contract Demand and Incremental Service Requirements under the Large Power Service Schedule and the ~~customer~~Customer's Electric Service Agreement unless otherwise provided in this Rider or the ~~customer~~Customer's Electric Service Agreement. If ~~Customer~~Customer has Measured Demand in excess of the IPST during a Curtailment Period, the ~~Customer~~Customer's Billed Demand will be increased by the amount the Measured Demand exceeded the IPST, and the ~~Customer~~Customer will be subject to any penalties imposed upon ~~Company~~Company by the Midcontinent Independent System Operator ("MISO") or a successor entity relating specifically to ~~Customer~~Customer's failure to curtail IPS service.

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**RIDER FOR LARGE POWER INCREMENTAL PRODUCTION SERVICE**

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Energy Charge

During any Billing Month in which the ~~customer~~Customer has Measured Demand in excess of the IPST ~~but not greater than 110% of the IPST~~, the energy associated with the ~~customer~~Customer's Measured Demand above the IPST shall be subject to an energy charge equal to the Incremental Production Rate, the Real-time Buy-through Period Rate or the Curtailment Period Rate.

Curtailable Incremental Production Rate

The ~~Curtailable~~ Incremental Production Rate shall consist of an energy surcharge of \$0.01 per kWh plus the greater of the hourly day-ahead LMP at the ~~Company~~Company's load node, MP.MP, ~~Company's hourly incremental energy costs~~ during the time of the sale plus MISO costs incurred by the ~~company~~Company or the current year average Large Power forecasted fuel and purchased energy rate, including Midcontinent Independent System Operator ("MISO") costs incurred by the Company. Incremental energy costs are determined after assigning lower cost energy to all firm retail and firm wholesale customers including all inter-system pool sales which involve capacity on a firm or participation basis, and to all interruptible sales to Large Power, Large Light and Power, and General Service customers.

Real-time Buy-through Period Rate

The Real-time Buy-through Period Rate shall consist of an energy surcharge of \$0.01 per kWh plus the greater of the hourly real-time LMP at the ~~Company~~Company's load node, MP.MP, during the time of the sale plus MISO costs incurred by the ~~company~~Company or the current year average Large Power forecasted fuel and purchased energy rate.

Curtailment Period Rate

The Curtailment Period rate shall consist of an energy surcharge of \$0.01 per kWh plus the greater of the hourly real-time LMP at the ~~Company~~Company's load node, MP.MP, during the time of the sale plus MISO costs incurred by the ~~company~~Company or the current year average Large Power forecasted fuel and purchased energy rate.

Renewable Surplus Period Rate

The Renewable Surplus Period rate shall consist of an energy surcharge of \$0.01 per kWh plus the greater of the hourly real-time LMP at the ~~Company~~Company's load node, MP.MP, during the time of the sale plus MISO costs incurred by the ~~company~~Company or the current year average Large Power forecasted fuel and purchased energy rate.

Excess Reactive Demand

Whenever a ~~customer~~Customer's metered demand exceeds the IPST, the ~~Company~~Company shall not bill the ~~customer~~Customer for any excess reactive demand adjustments below the level specified in the ~~customer~~Customer's Electric Service Agreement. However, the ~~Company~~Company may, at its sole discretion, bill the ~~customer~~Customer for any excess reactive demand adjustments above the specified level at the Excess Power Demand Charge, with excess reactive demand calculated as indicated

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**RIDER FOR LARGE POWER INCREMENTAL PRODUCTION SERVICE**

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in the Large Power Service Schedule.

**SERVICE CONDITIONS**

1. ~~All curtailments, buy-throughs, or CompanyCompany declarations of Curtailment Periods or Renewable Surplus Periods can be superseded by CompanyCompany requests of CustomerCustomer to curtail load as soon as reasonably possible for purposes of grid stability, in accordance with CompanyCompany's Service Regulations.~~
- 1.2. ~~The customerCustomer shall be permitted to purchase Incremental Production Service from the CompanyCompany, for service above the IPST established in the Electric Service Agreement, whenever the customerCustomer's Measured Demand during any Billing Month exceeds the IPST, with the exception of during Curtailment Periods. Incremental Production Service shall be provided to the customer to increase production or throughput above historic and contractual Service Requirement levels and not as a replacement for such Service Requirement levels.~~

The customerCustomer's Measured Demand shall not exceed 110% of the IPST without the ~~CompanyCompany declaration of a Renewable Surplus Period or CompanyCompany's~~ prior written consent, which consent shall not be unreasonably withheld. In the event that the customerCustomer exceeds this level without ~~CompanyCompany~~ consent or outside of Renewable Surplus Periods, the ~~CompanyCompany~~ may increase the customerCustomer's contractual requirements, including Contract Demand, IPST, or other related terms, by that amount for the duration of the customerCustomer's Electric Service Agreement.

~~2.~~

- ~~3. The customer shall be provided, whenever possible, information regarding the probable curtailment, the estimated duration of the curtailment, and any availability restrictions for Incremental Production Service one day in advance. Advance notification under this Rider shall be via telephone, facsimile or electronic communication as provided in the customer's Electric Service Agreement.~~

Additional Service Conditions for Real-time Buy-through Periods

3. Upon notification from the CompanyCompany of a Real-time Buy-through Period, the customerCustomer has the option of reducing its metered demand to the IPST by the time given by the CompanyCompany or have the Incremental Production Service energy repriced at the Real-time Buy-through Rate. The Customer shall be given 30 minutes or greater notice of a Curtailment Period.
4. Real-time Buy-through Periods will not be called for greater than 170 hours per calendar year, excluding MISO capacity event curtailments.
5. The duration and frequency of Real-time Buy-through Periods shall be at the sole

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RIDER FOR LARGE POWER INCREMENTAL PRODUCTION SERVICE

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discretion of the Company. Real-time Buy-through Periods shall normally occur during times of high or volatile real-time LMPs or low generation.

Additional Service Conditions for Curtailment Periods

6. Upon notification from the Company of a Curtailment Period to curtail service, the ~~customer~~Customer shall reduce its metered demand to the IPST by the time given by the CompanyCompany in 10 minutes or less, and for a duration as required by the ~~CompanyCompany~~. The curtailment shall be for the entire amount of Incremental Production Service unless otherwise notified by the ~~CompanyCompany~~. The CompanyCompany shall give customerCustomer 30 minutes or greater notice of a Curtailment Period. Thirty (30) Ten-minute notification under this Rider shall be via automatic control unless otherwise provided in the ~~customerCustomer~~'s Electric Service Agreement.
7. Curtailment Periods will not be called for more than 170 hours per calendar year, excluding MISO capacity event curtailments.
- 4-8. Curtailment Periods will not be called for more than eight hours per day and no more than four hours per Curtailment Period.
- 5-9. The duration and frequency of Curtailment Periods curtailments shall be at the sole discretion of the Company. Curtailments shall normally occur for reasonable testing requirements, at such times when the Company expects to incur a system peak in excess of its MISO (or successor organization) accredited generating capability (less the required planning reserve) and at such other times when, in the ~~CompanyCompany~~'s opinion, the reliability of the Company or MISO systems are endangered. Curtailments shall normally not occur due to high energy costs. Curtailments shall normally occur for capacity related needs before interruptions for any certified interruptible loads for Large Power, Large Light and Power, and General Service ~~customerCustomers~~ (those loads that meet the requirements as specified in the MISO (or successor organization) procedure for the certification of interruptible demand). Unless agreed to in advance by the ~~customerCustomer~~, the Company shall not make additional non-firm off-system energy sales that would, if made, require curtailment of Incremental Production Service.
- 6-10. The ~~customerCustomer~~ shall pay any and all penalties or other costs incurred by the Company if the ~~customerCustomer~~ fails to reduce its metered demand to the IPST or the requested reduction level (but not less than the IPST) within 3-40 minutes of receiving such notice from the Company. The penalties or other costs shall be divided pro rata between those ~~customerCustomers~~ that did not curtail service as requested by the Company.
- 7-11. The Company shall reserve the right to discontinue service under this Rider to ~~customerCustomers~~ who fail to curtail service as requested by the Company.

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**RIDER FOR LARGE POWER INCREMENTAL PRODUCTION SERVICE**

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~~8-12.~~ The ~~Company~~Company shall not be liable for any loss or damage, including consequential damages, caused by or resulting from any curtailment of service.

Additional Service Conditions for Renewable Surplus Periods

~~13.~~ Upon notification from the ~~customer~~Customer may exceed 110% of the IPST for a duration determined at the sole discretion of the. The Customer shall be given, whenever possible, information regarding the probable time and duration of Renewable Surplus Periods the calendar day prior to any such period. Notice may also be given with at least a 30 minute notice.

~~14.~~ The duration and frequency of Renewable Surplus Periods shall be at the sole discretion of the Company. Renewable Surplus Periods may occur during times of high renewable generation or low MP system load.

~~9-15.~~ The Company may cancel Renewable Surplus Periods with 30 minutes notice if MISO or MP system conditions change.

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## RIDER FOR RELEASED ENERGY

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### APPLICATION

Applicable to any customer taking service under Large Power Service Schedule 74. Application of this Rider and establishment of Released Energy Credit shall be at the sole discretion of Company and participation by Customer is voluntary.

### RATE MODIFICATIONS

#### Energy Credit for Off-System Sales

Customer shall receive a credit during any Billing Month in which Customer and Company have cooperated to make an off-system energy sale. If the energy made available for sale is associated with Customer's Firm Large Power Service requirement, the Released Energy Credit shall equal a negotiated amount based on the off-system energy sale price, less (i) Company's highest firm energy costs, (ii) and all Midcontinent Independent System Operator (MISO) costs for each hour that such sales opportunity occurs.

#### Energy Credit for Avoided Energy Purchases

Company may request, and Customer may voluntarily reduce, Customer's energy requirement during times when Company ~~anticipates~~ purchasing energy to ~~meet its serve~~ Firm Energy requirements, thereby enabling Company and its customers to avoid higher-cost energy purchases. Company shall provide Customer a Released Energy Credit for the reduced energy usage, such credit to not exceed the avoided cost for the hours of the release. The Released Energy Credit shall equal a fair market value for the hours of the release.

The Released Energy Credit shall be allowed as a recoverable cost for Fuel and Purchased Energy Rider purposes.

### CONDITIONS

1. Customer may not purchase Large Power Incremental Production Service ("IPS") as established under the Rider for Large Power Incremental Production Service while participating in Released Energy Credit opportunities.
2. If Customer makes energy available for sale and the identified released energy sale or avoided energy purchase is not actually completed (for example, due to transmission constraints), the Released Energy Credit shall be zero. In the event that a scheduled released energy sale or avoided energy purchase is not completed or the terms and conditions change, Company shall notify Customer of such change as soon as possible.
3. ~~Customers who wish to participate in Released Energy Credit opportunities must provide Company accurate advance weekly load forecasts, which will serve as the basis for determining energy made available for a released energy sale or avoided energy~~

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## RIDER FOR RELEASED ENERGY

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~~purchase.~~—Company shall establish and administer procedures to ensure actual and verifiable Customer load reductions occur when energy is released for sale or an avoided energy purchase is completed.

4. When Released Energy Credit opportunities are anticipated, Company shall provide advance notice, if possible, of the approximate margins or available energy purchase costs and hours of sale or purchase opportunity available to Customers who have indicated interest. Opportunities for voluntary load reductions ~~will be communicated to customers primarily via email, and when possible, shall be posted simultaneously for all eligible customers on the two-way communications network system or other communication method.~~ When possible, notice shall also be made via phone calls to individuals designated by Customer. If two or more notified customers make ~~capacity energy~~ available for sale for the same time period, Company will prorate the Released Energy Credit among those customers. Released Energy Credits shall be determined for each Customer according to the amount of capacity made available for sale by each in proportion to the total amount of capacity made available by all Customers for a given time period.
5. In the event that additional released energy sales or avoided energy purchase opportunities arise during a day, Company shall provide Customers with as much advance notice as possible (via ~~the two-way communications system email~~ and phone calls) to enable their participation. Credits associated with such opportunities shall be allocated to Customers on a first-come, first-served basis.
6. Customer may notify Company when Customer desires to reduce energy requirements for released energy sales or avoided energy purchase opportunities. Customer may ~~in lieu of daily elections,~~ have a “standing agreement” with Company regarding the conditions for Released Energy Credit opportunities, allowable duration, required margins, margin sharing, etc. These agreements, ~~along with daily elections,~~ may be made on a customer by customer basis and shall be considered by Company ~~traders~~ without notice to other customers.
7. Energy shall be made available for sale in increments of 5 MW with a 10 MW minimum and shall be associated with actual reduced power requirements, ~~below Customer's previous scheduled level.~~

## PENALTY FOR INSUFFICIENT LOAD CONTROL

In the event that Company has entered into a sale or purchase agreement for energy made available by a Customer, and Customer subsequently fails to maintain sufficient load control during the time(s) of the released energy sale or avoided energy purchase, Customer shall receive no credit for the time that load exceeded the specified level and shall be responsible for any and all costs incurred by Company due to such failure to control load.

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**RIDER FOR VOLUNTARY ENERGY BUYBACK**

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**APPLICATION**

Applicable to any Customer eligible for service under General Service Schedule 25; Large Light and Power Service Schedule 75 (and including all applicable Riders thereto); or Competitive Rate Schedules 73 or 79, and customers receiving service under contracts authorized by Minn. Stat. §216B.162 (the competitive and discretionary rate statute). Customer must be able to provide a minimum of 200 kW of curtailable demand for energy buyback transactions. Energy buyback transactions facilitate short-term off-system energy sales or assist in avoiding higher-cost energy purchases to meet Company's firm energy requirements. Application of this Rider and establishment of Buyback Energy Credit ("BEC") shall be at the sole discretion of Company. Participation by Customer is voluntary. All provisions of the applicable standard Service Schedule shall apply to service under this Rider except as noted below.

**RATE MODIFICATION**

Customer shall receive a BEC for any calendar month in which Customer and Company have agreed to participate in energy buyback transactions. The BEC shall occur as an adjustment on Customer's bill and shall consist of a payment per kWh for each hour subject to an energy buyback transaction.

BEC for Off-System Sales

Customer shall receive a credit during any Billing Month in which Customer and Company have cooperated to make an off-system energy sale. If the energy made available for sale is associated with Customer's Firm Service requirement, the BEC shall equal a negotiated amount based on the off-system energy sale price, less (i) Company's highest firm energy costs, (ii) and all Midcontinent Independent System Operator (MISO) costs for each hour that such sales opportunity occurs.

~~If the energy buyback transaction is entered into for purposes of facilitating an off-system sale, the BEC per kWh shall be a negotiated amount based on the off-system energy sale price, less: (i) Company's highest firm energy cost, (ii) any and all transmission costs across third-party systems, including energy losses, and (iii) any other cost to effectuate the sale.~~

BEC for Avoided Energy Purchases

Company may request, and Customer may voluntarily reduce, Customer's energy requirement during times when Company anticipates purchasing energy to serve Firm Energy requirements, thereby enabling Company and its customers to avoid higher-cost energy purchases. Company shall provide Customer a BEC for the reduced energy usage, such credit to not exceed the avoided cost for the hours of the release. The BEC shall equal a fair market value for the hours of the release.

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Filing Date November 1, 2021~~November 2, 2016~~ MPUC Docket No. E015/GR-21-335~~E015/GR-16-664~~

E015/GR-21-335

Effective Date December 1, 2018 Order Date February 28, 2023~~May 29, 2018~~

Approved by: Leah N. Peterson ~~Marcia A. Podratz~~  
Leah N. Peterson ~~Marcia A. Podratz~~  
Manager – Customer Analytics ~~Director – Rates~~

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**RIDER FOR VOLUNTARY ENERGY BUYBACK**

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The BEC shall be allowed as a recoverable cost for Fuel and Purchased Energy Rider purposes.

~~—If the energy buyback transaction is entered into for purposes of avoiding higher-cost energy purchases for Company’s firm system requirements, the BEC payable per kWh of Customer’s reduced energy usage shall equal up to ninety percent (90%) of the avoided energy purchase cost for each hour that such an avoided energy purchase occurs. The BEC shall be allowed as a recoverable cost under Company’s Rider for Fuel and Purchased Energy Adjustment.~~

**SERVICE CONDITIONS**

1. Company and Customer shall enter into an Energy Buyback Agreement specifying the rates, and the terms and conditions, for participation in energy buyback transactions, including, but not limited to: (i) BEC calculation; (ii) period of possible energy buyback; (iii) minimum/maximum duration of each energy buyback; and (iv) commencement/termination notice requirements.
2. Company and Customer shall agree to a typical peak kW level of operation (“Reference Operating Level”). Customer shall determine an acceptable reduced operating level for each energy buyback transaction time period (“Reduced Operating Level”). The amount of energy associated with each energy buyback transaction shall be equal to the difference between Customer’s Reference Operating Level and the Reduced Operating Level multiplied by the hours of curtailment at a load factor mutually agreed to by Company and Customer.
3. Company shall notify Customer of energy buyback opportunities primarily via email, and when possible, notice shall also be made via phone calls to individuals designated by Customer. via telephone, facsimile, electronic communication or such other method as mutually agreed between Customer and Company. ~~Communication equipment will be installed at Customer’s expense.~~ Alternatively, Customer may notify Company when Customer desires to reduce energy requirements for energy buyback transactions.
4. Under the terms of the Energy Buyback Agreement, at Company’s request, Customer shall curtail down to the Reduced Operating Level for a duration as required by Company, such duration not to exceed the maximum number of curtailment hours agreed to by Company and Customer. Company shall establish and administer procedures to ensure actual and verifiable Customer load reductions occur when energy is made available for sale or an avoided energy purchase is completed.

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Filing Date November 1, 2021~~November 2, 2016~~ MPUC Docket No. E015/GR-21-335~~E015/GR-16-664~~  
E015/GR-21-335

Effective Date December 1, 2018 Order Date February 28, 2023~~May 29, 2018~~

Approved by: Leah N. Peterson ~~Marcia A. Podratz~~  
Leah N. Peterson ~~Marcia A. Podratz~~  
Manager – Customer Analytics ~~Director – Rates~~

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**RIDER FOR VOLUNTARY ENERGY BUYBACK**

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5. Customer shall pay Company the installed cost of any additional facilities (e.g., metering, protective devices for interconnection with Company's system, etc.) required to participate in energy buyback transactions under this Rider.
6. If Customer makes energy available for sale and the identified off-system energy sale or avoided energy purchase is not actually completed (for example, due to transmission constraints), the BEC shall be zero. In the event that a scheduled off-system energy sale or avoided energy purchase is not completed or the terms and conditions change, Company shall notify Customer of such change as soon as possible.
7. In the event that Company has entered into a sale or purchase agreement for energy made available by Customer, and Customer subsequently fails to maintain sufficient load control during the time(s) of the buyback energy sale or avoided energy purchase, (i) Customer shall receive no credit for that calendar month in which the curtailment failure occurred, and (ii) Customer shall be responsible for any and all costs incurred by Company due to such failure, including but not limited to: (a) penalties imposed upon Company by the Midcontinent Independent System Operator (MISO) or any other entity, and/or (b) financial damages resulting from non-completed or replacement wholesale sales or purchases.
8. Company shall not be liable for any loss or damage caused by or resulting from any curtailment of service at Customer's facility undertaken in response to BEC.

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Filing Date November 1, 2021~~November 2, 2016~~ MPUC Docket No. E015/GR-21-335~~E015/GR-16-664~~  
E015/GR-21-335

Effective Date December 1, 2018 Order Date February 28, 2023~~May 29, 2018~~

Approved by: Leah N. Peterson ~~Marcia A. Podratz~~  
Leah N. Peterson ~~Marcia A. Podratz~~  
Manager – Customer Analytics ~~Director – Rates~~

**GENERAL SERVICE/LARGE LIGHT AND POWER AREA DEVELOPMENT RIDER**

**TERRITORY**

~~The General Service/Large Light and Power Area Development Rate (GS/LLP ADR) is available to eligible customers located in Area Development Zones designated by an authority or municipality (as defined in Minnesota Statutes Section 216B.161, Subd. 1) for development or redevelopment under the conditions set forth in the Statute.~~

~~A maximum of five (5) total Area Development Zones may exist at any time in contiguous or noncontiguous areas where other development incentives are offered by the authority or municipality in which the GS/LLP ADR is available.~~

**APPLICATION**

~~The GS/LLP ADR is available to new or expanding manufacturing or wholesale trade customers located in designated Area Development Zones. The customer must have total power requirements of at least 1,000 kW and less than 50,000 kW and the Company shall execute an Electric Service Agreement, having a minimum term of five (5) years with a minimum cancellation provision of one (1) year.~~

~~Service hereunder is subject to Company's Electric Service Regulations and any applicable Riders.~~

**TYPE OF SERVICE**

~~Single phase, three phase or single and three phase, 60 hertz, at one standard low voltage of 120/208 or 120/240 through and inclusive of 4160 volts; except that within the Low Voltage Network Area service shall be three phase, four wire, 60 hertz, 277/480 volts. Service may also be taken at a higher voltage subject to billing in conjunction with the High Voltage Service Adjustment.~~

**RATE**

~~All provisions of the General Service and Large Light and Power Service Schedule shall apply except as modified by the following.~~

**Demand Charge:**

~~The Demand Charge shall be billed at a percentage of the General Service or Large Light and Power Demand Charge for all kW of Billing Demand.~~

~~This percentage shall be as follows:~~

	<u>Percentage of Demand Charge</u>
<u>Years 1-3</u>	<u>80%</u>
<u>Year 4</u>	<u>90%</u>
<u>Year 5 and beyond</u>	<u>100%</u>

Filing Date November 2, 2016 MPUC Docket No. E015/GR-16-664  
Effective Date December 1, 2018 Order Date May 29, 2018

**Approved by:** Marcia A. Podratz  
**Marcia A. Podratz**  
**Director - Rates**

~~GENERAL SERVICE/LARGE LIGHT AND POWER AREA DEVELOPMENT RIDER~~

~~Energy Charges:~~

~~All energy usage shall be billed at the standard General Service or Large Light and Power Energy Charge.~~

~~**SERVICE CONDITIONS**~~

- ~~1. The rate contemplates that this service will utilize existing facilities with no additional major expenditures. Customer shall pay Company the installed cost of any additional required facilities which are not supported by this rate.~~
- ~~2. For service taken on this Rider, the Company will conduct an energy audit and inform the customer of the conservation programs available from the Company.~~

~~Filing Date~~ November 2, 2016 ~~MPUC Docket No.~~ E015/GR-16-664  
~~Effective Date~~ December 1, 2018 ~~Order Date~~ May 29, 2018

~~Approved by:~~ Marcia A. Podratz  
**Marcia A. Podratz**  
**Director – Rates**

**LARGE POWER AREA DEVELOPMENT RIDER**

**TERRITORY**

The Large Power Area Development Rate (LPADR) is available to eligible customers located in Area Development Zones designated by an authority or municipality (as defined in Minnesota Statutes Section 216B.161, Subd. 1) for development or redevelopment under the conditions set forth in the Statute.

A maximum of five (5) total Area Development Zones may exist at any time in contiguous or noncontiguous areas where other development incentives are offered by the authority or municipality in which the LPADR is available.

**APPLICATION**

The LPADR is available to new or expanding manufacturing or wholesale trade customers located in designated Area Development Zones. The customer must have 10,000 kW or more total load and the Company shall execute an Electric Service Agreement, having a maximum term of ten (10) years with a minimum cancellation provision of four (4) years.

Service hereunder is subject to Company's Electric Service Regulations and any applicable Riders.

**TYPE OF SERVICE**

Three phase, 60 hertz, at Company's available transmission voltage of 115,000 volts. Service may also be taken at Company's available high voltage of 13,000 through 69,000 volts subject to billing in conjunction with a Service Voltage Adjustment.

**RATE**

All provisions of the Large Power Service Schedule shall apply except as modified by the following.

**Demand Charge:**

The first 10,000 kW of firm service shall be billed at a percentage of the Large Power Demand Charge for the first 10,000 kW or less of Firm Power Billing Demand. This percentage shall be as follows:

	<u>Percentage of LP Demand Charge</u>
<u>Years 1-5</u>	<u>90%</u>
<u>Years 6-7</u>	<u>95%</u>
<u>Years 8-10</u>	<u>100%</u>

All additional kW of firm service shall be billed at the Large Power Excess Power Demand Charge.

**Filing Date** May 2, 2008 **MPUC Docket No.** E015/GR-08-415  
**Effective Date** October 1, 2009 **Order Date** August 10, 2009

**Approved by:** Marcia A. Podratz  
Marcia A. Podratz  
Director - Rates



~~LARGE POWER AREA DEVELOPMENT RIDER~~

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~~**Energy Charges:**~~

~~All Firm Energy and Excess Energy usage shall be billed at the Large Power Firm Energy Charge.~~

~~**SERVICE CONDITIONS**~~

- ~~1. The rate contemplates that this service will utilize existing facilities with no additional major expenditures. Customer shall pay Company the installed cost of any additional required facilities which are not supported by this rate.~~
- ~~2. For service taken on this Rider, the Company will conduct an energy audit and inform the customer of the conservation programs available from the Company.~~

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~~Filing Date~~ May 2, 2008 ~~MPUC Docket No.~~ E015/GR 08 415

~~Effective Date~~ October 1, 2009 ~~Order Date~~ August 10, 2009

~~Approved by:~~ Marcia A. Podratz  
Marcia A. Podratz  
Director - Rates

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## RIDER FOR FOUNDRY, FORGING AND MELTING CUSTOMERS

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### APPLICATION

Applicable to any customer in the Foundry, Forging, and Melting Industry, as determined by Company, taking service under Large Light and Power Service (Schedule 75).

Customers taking service under this Rider may not also take service under the Rider for General Service/Large Light and Power Interruptible Service, ~~nor under the Pilot Rider for Large Light and Power Time-Of-Use Service.~~

The term of service under this Rider shall be no less than one year. Customers must provide 30 days advance notice to Company prior to taking service under this Rider or discontinuing service under this Rider after at least one year of service.

This Rider shall apply to the entire electric service requirements on Customer's premises delivered at one point from existing facilities of adequate type and capacity and metered at (or compensated to) the voltage of delivery.

### RATE MODIFICATION

**Demand Charge Credit:** For each month that service is taken under this Rider, the Customer shall receive a billing credit of \$~~3.002-50~~ per kW of Billing Demand.

**Price Recall Energy:** 200 Hours of Price Recall Energy per calendar year will be billed at Company's sole discretion subject to the following conditions.

- Minimum of three hours duration per price recall period.
- Price Recall hours will be limited to 6 a.m. to 10 p.m. Central Prevailing Time with the exception of time periods when Midcontinent Independent System Operator (MISO) (or successor) has declared an alert or emergency for the Minnesota Power area.
- ~~Maximum of two price recall periods per day~~
- Minnesota Power will provide day-ahead email notice by 4 p.m. Central Prevailing Time ~~pm~~ on the day prior to the price recall period(s). The notice will indicate the start and stop times for the price recall period(s) and estimated prices during these price recall period(s).
- Customer has the option to curtail load or to continue normal operations during the price recall period.
- Price Recall energy usage will be billed at 110% of the Company's hourly incremental energy costs during the time of the price recall period. Incremental energy costs are determined after assigning lower cost energy to all firm retail and firm wholesale customers including all inter-system pool sales which involve capacity on a firm or participation basis.

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Effective Date December 1, 2018 Order Date February 28, 2023~~May 29, 2018~~

Approved by: Leah N. Peterson ~~Marcia A. Podratz~~  
Leah N. Peterson ~~Marcia A. Podratz~~  
Manager – Customer Analytics ~~Director – Rates~~

**PILOT RIDER FOR LARGE LIGHT AND POWER TIME-OF-USE SERVICE**

**APPLICATION**

Applicable to any customer taking service under Large Light and Power Service Schedule 75 with total power requirements ~~of at least 3,000 in excess of 10,000~~ kW. Application of this Rider shall be at the sole discretion of Company. All provisions of the Large Light and Power Service Schedule shall apply to the Time-of-Use service under this Rider except as noted below. Participation by customer is voluntary.

Customers taking service under this Rider may not also take service under the Rider for Parallel Generation or the Rider for General Service/Large Light and Power Interruptible Service.

**RATE MODIFICATION**

The monthly rate will be modified as follows:

Demand Charge

For the first 100 kW or less of On-Peak Billing Demand	_____
\$1, <del>2000</del> <u>50</u> .00	
All additional On-Peak Billing Demand (\$/kW)	_____
\$ <del>10.00</del> <u>10.90</u>	
Off-Peak Demand in excess of On-Peak Billing Demand (\$/kW)	<u>\$4.504.25</u>
<u>Super Off-Peak Demand in excess of Off-Peak Billing Demand (\$/kW)</u>	<u>\$0.00</u>

Transmission Demand Charge (\$/kW)

<u>On-Peak Transmission Demand</u>	<u>\$4.00</u>
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Energy Charge

On-Peak kWh (¢/kWh)	
<u>6.3994.742¢</u>	
Off-Peak kWh (¢/kWh)	
<u>4.2673.542¢</u>	
<u>Super Off-Peak kWh (¢/kWh)</u>	<u>3.201¢</u>

Modified Determination of Billing Demand

On-Peak Billing Demand shall be the kW measured during the 15-minute period of the customer's greatest On-Peak use during the month, as adjusted for power factor, except that On-Peak Billing Demand will not be less than 75% of the greatest adjusted On-Peak demand during the preceding eleven months, nor shall it be less than any Minimum Contract Demand that may be specified in customer's Electric Service Agreement.

Filing Date <u>November 1, 2021</u> <del>April 23, 2020</del>	MPUC Docket No. <u>E015/GR-21-335E015/GR-16-</u> <u>664/E015/M-20-429</u>
Effective Date <u>July 1, 2020</u>	Order Date <u>February 28, 2023</u> <del>June 30, 2020</del>

Approved by: Marcia A. Podratz~~Leah N. Peterson~~  
Marcia A. Podratz~~Leah N. Peterson~~  
Director – Rates~~Manager – Customer Analytics~~

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## PILOT RIDER FOR LARGE LIGHT AND POWER TIME-OF-USE SERVICE

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The Off-Peak Billing Demand is defined as the difference between the maximum kW measured during the 15-minute period of the customer's greatest use (On-Peak or Off-Peak) during the current month, as adjusted for power factor, and the On-Peak Billing Demand.

The Super Off-Peak Demand is defined as the difference between the maximum kW measured during the 15-minute period of the customer's greatest use (On-Peak, Off-Peak, or Super Off-Peak) during the current month, as adjusted for power factor, and the On-Peak and Off-Peak Billing Demand.

### SERVICE CONDITIONS

1. On-Peak, and Off-Peak, and Super Off-Peak Periods Defined: The On-Peak time period shall be defined as 37:00 p.a.m. to 810:00 p.m. Central Prevailing Time (CPT), Monday through Friday, inclusive, excluding holidays. The Super-Off Peak period shall be defined as 11:00 p.m. to 5:00 a.m CPT. The Off-Peak time period shall include all other hours. Holidays shall be those days nationally designated and celebrated as New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving, and Christmas.
2. At the end of the first year following the initial date when any customer takes service under this Rider, the applicability, rate modification, and service conditions will be evaluated for potential modification. The Rider will continue in effect after the initial year until it has been modified or cancelled based on the evaluation of the pilot.
3. The term of service under this Rider shall be no less than one year, unless the pilot offering is terminated prior to the conclusion of customer's first year of service.

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Filing Date November 1, 2021~~April 23, 2020~~ MPUC Docket No. E015/GR-21-335E015/GR-16-  
664/E015/M-20-429

Effective Date July 1, 2020 Order Date February 28, 2023~~June 30, 2020~~

Approved by: Marcia A. Podratz~~Leah N. Peterson~~  
Marcia A. Podratz~~Leah N. Peterson~~  
Director – Rates~~Manager – Customer Analytics~~

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## RIDER FOR ENERGY-INTENSIVE TRADE-EXPOSED (EITE) CUSTOMERS

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### APPLICATION

~~Designed to ensure competitive electric rates for Energy-Intensive Trade-Exposed (EITE) customers, this EITE Customers Rider is applicable to any eligible Large Power Service Customer (Rate Code 54/74) or Large Light and Power Service Customer (Rate Code 55/75) who meets the definition of an EITE customer as specified in Minnesota Statutes, Section 216B.1696 (EITE Statute).~~

~~In order to take service under this Rider, customer must have a Minnesota Public Utilities Commission (Commission) approved Electric Service Agreement (ESA) with a remaining term of not less than four years at the time service under the Rider commences.~~

~~Customer taking service under this Rider shall have total power requirement of at least 2,000 kW as set forth in its ESA.~~

~~This EITE Customer Rider will remain in effect until January 31, 2021.~~

~~Initial applicability of the EITE Customers Rider is limited to the following customers who have signed EITE Customer Commitment Letter Agreements: ArcelorMittal - Minorca Mine, Blandin Paper Company, Boise Paper, Hibbing Taconite Company, Magnetation LLC, Mesabi Nugget Delaware LLC, Mining Resources LLC, Sappi Cloquet LLC, United States Steel Corporation, United Taconite LLC/Northshore Mining Company, and Verso Corporation.~~

### RATE MODIFICATION

~~All provisions of the applicable ESA and applicable service schedules shall apply except as modified below.~~

~~**Energy Charge Credit (ECC):** There shall be an ECC of 1.15¢ per kWh for all Firm Energy, Excess Energy, and Incremental Production Service (IPS) Energy in excess of a monthly energy usage threshold determined to be 450 hours times the customer's expected peak electric usage, as specified in customer's EITE Customer Commitment Letter Agreement (Letter Agreement). The ECC shall be applicable for a term of four years beginning on the effective date of the EITE Customers Rider.~~

~~Below are two sample calculations for example purposes only of how the EITE Customer ECC would be applied to generic Large Power and Large Light and Power customers under full and partial production scenarios:~~

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Approved by: David R. Moeller  
**David R. Moeller**  
Senior Attorney & Director of Regulatory Compliance

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**RIDER FOR ENERGY-INTENSIVE TRADE-EXPOSED (EITE) CUSTOMERS**

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**LARGE POWER**

Example 1 (full production):

Customer's expected peak energy usage = 100 MW (set in Letter Agreement)

Total Energy (including Firm, Excess Energy, IPS Energy) = 62,220 MWh

Energy Charge Credit threshold = (100 MW x 450 hours) = 45,000 MWh

Energy over the 45,000 MWh will receive the ECC.

Credit Calculation = (62,220 MWh – 45,000 MWh) x \$11.50/MWh = \$198,030

Example 2 (partial production):

Customer's expected peak energy usage = 100 MW (set in Letter Agreement)

Total Energy (including Firm, Excess Energy, IPS Energy) = 51,240 MWh

Energy Charge Credit threshold = (100 MW x 450 hours) = 45,000 MWh

Energy over the 45,000 MWh will receive the ECC.

Credit Calculation = (51,240 MWh – 45,000 MWh) x \$11.50/MWh = \$71,760

**LARGE LIGHT AND POWER**

Example 1 (full production):

Customer's expected peak energy usage = 10 MW (set in Letter Agreement)

Total Energy (including Firm, Excess Energy, IPS Energy) = 4,758 MWh

Energy Charge Credit threshold = (10 MW x 450 hours) = 4,500 MWh

Energy over the 4,500 MWh will receive the ECC.

Credit Calculation = (4,758 MWh – 4,500 MWh) x \$11.50/MWh = \$2,967

Example 2 (partial production):

Customer's expected peak energy usage = 10 MW

Total Energy (including Firm, Excess Energy, IPS Energy) = 4,026 MWh

Energy Charge Credit threshold = (10 MW x 450 hours) = 4,500 MWh

Energy over the 4,500 MWh will receive the ECC.

Credit Calculation = (4,026 MWh – 4,500 MWh) x \$11.50/MWh = \$0 (because ECC can't be negative)

**SERVICE CONDITIONS**

1. After a determination of meeting the eligibility requirements as set forth under the EITE Statute and this Rider, customer shall sign an EITE Customer Commitment Letter Agreement. The EITE Customer Commitment Letter Agreement shall include the customer's anticipated peak electric usage and other necessary information to calculate the ECC or other components of this Rider.

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Approved by: David R. Moeller  
**David R. Moeller**  
Senior Attorney & Director of Regulatory Compliance

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**RIDER FOR ENERGY-INTENSIVE TRADE-EXPOSED (EITE) CUSTOMERS**

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- ~~2. Customer shall begin to receive EITE Customers Rider benefits no sooner than the first day of the month following Commission approval of this Rider and the Rider for Energy Intensive Trade Exposed Current Cost Recovery.~~
- ~~3. If Customer issues a cancellation notice related to the term of the ESA, then within the final two years of its ESA term, any benefits or rate credits under the EITE Customers Rider shall be placed into a tracker, receipt of which benefits or rate credits is contingent upon negotiation of a new ESA prior to expiration of the ESA term, which ESA is ultimately approved by the Commission. If Customer and Company do not execute a new ESA prior to the expiration of the existing ESA's term, Customer shall forfeit all benefits and rate credits in the tracker and such rate credits shall be credited under and pursuant to the EITE Current Cost Recovery Rider. During this two-year period, Customer shall continue to take service from Company under its Commission-approved ESA and applicable service schedules.~~
- ~~4. Customers who have taken service under this Rider shall not be subject to the Rider for Energy Intensive Trade Exposed Current Cost Recovery and do not need to submit an application for exemption.~~

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Filing Date April 23, 2020 MPUC Docket No. E015/GR-16-664/E015/M-20-429  
Effective Date July 1, 2020 Order Date June 30, 2020

Approved by: David R. Moeller  
**David R. Moeller**  
Senior Attorney & Director of Regulatory Compliance

RIDER FOR BUSINESS ~~DEVELOPMENT-EXPANSION~~ INCENTIVE

APPLICATION

Applicable to any new or expanding commercial or industrial Customer taking service under General Service (Schedule 25), Large Light and Power Service (Schedule 75), or Large Power Service (Schedule 74) and which has at least 250 kW of new or expanding load. A customer may receive the rate at multiple delivery points so long as each delivery point independently qualifies.

Service hereunder is subject to Company's Electric Service Regulations and any applicable Riders.

Customer must complete an application for service under the Rider for Business ~~Development-Expansion~~ Incentive, and service is limited to customers whose application is approved by the Company. For existing customers, at least three months of Qualified Billing Demand must occur before service under this Rider may commence.

TYPE OF SERVICE

Service shall be taken at the voltage and phase relationship specified under Company's applicable standard rate schedule for service to Customer.

RATE

The provisions of the General Service, Large Light and Power, or Large Power Service Schedule shall apply, except monthly ~~Demand~~ ~~C~~harges (excluding the Transmission Demand Charge) for customer's Qualified Billing Demand before the application of voltage discounts, shall be reduced as follows:

Large Power Service Schedule Demand Reduction Percent:

Years:	1-3	4	5	6
Percent Reduction:	30%	15%	5%	0%

General Service and Large Light and Power Service Schedule Demand Reduction Percent:

Years:	1-3	4	5	6
Percent Reduction:	50%	25%	15%	0%

For new or existing customers, Qualified Billing Demand is the new load of 250 kW or greater at a single delivery point. A customer may receive the rate at multiple delivery points so long as each delivery point independently qualifies. The demand charge reduction shall not apply

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and E015/M-20-445

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2020

Approved by: Leah N. Peterson Marcia A. Podratz  
Leah N. Peterson Marcia A. Podratz  
Manager-Customer Analytics Director - Rates



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RIDER FOR BUSINESS ~~DEVELOPMENT~~ EXPANSION INCENTIVE

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during any month in which the Qualified Billing Demand is below 250 kW, unless as a consequence of documented new conservation or load control by the customer.

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Filing Date November 1, 2021 MPUC Docket No. E015/GR-21-335E015/M-20-608-  
and E015/M-20-445

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2020

Approved by: Leah N. Peterson Marcia A. Podratz  
Leah N. Peterson Marcia A. Podratz  
Manager-Customer Analytics Director - Rates

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RIDER FOR BUSINESS ~~DEVELOPMENT~~ EXPANSION INCENTIVE

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**NEW CUSTOMER QUALIFICATIONS**

This Rider is available for new load that is associated with initial permanent service. To be considered a new customer for the purpose of this Rider, an applicant must demonstrate one of the following:

1. Business has not been conducted at the premises for at least three monthly billing periods prior to application; or
2. The predecessor customer is in bankruptcy and the applicant has obtained the business in a liquidation of assets sale; or
3. Customer's activities are largely or entirely different in nature from that of the previous customer.

**EXISTING CUSTOMER QUALIFICATIONS**

Existing customers who materially increase their use of electric service may qualify for service under this Rider, provided such material increase is the result of the addition of equipment, or expansion of the customer's facility or operations. The customer shall notify the Company in writing and document the basis for the material increase in its use of electric service. Following such notification, the Company shall review the customer's monthly billing demands. If the billing demands for each of the next three consecutive months exceed that from the comparable monthly period of the preceding year by at least 250 kW at one delivery point, the customer will be eligible thereafter to receive service under this Rider. A customer may receive the rate at multiple delivery points so long as each delivery point independently qualifies. If a customer's activities are very similar to the customer's previous activities, then the customer is considered to be an existing customer whether or not the owner(s), operator(s), or manager(s) are substantially different.

**ENERGY EFFICIENCY**

The Company is required to conduct an energy audit for all customers taking service under this Rider, and inform the customer of the conservation programs available.

**TERMS AND CONDITIONS**

1. This Rider contemplates that this service shall utilize existing facilities with no additional major expenditures. Customer shall pay Company the installed cost of any additional facilities required, which are not supported by this Rider.

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and E015/M-20-445

Effective Date September 11, 2020 Order Date February 28, 2023-September 11,  
2020

Approved by: Leah N. Peterson Marcia A. Podratz  
Leah N. Peterson Marcia A. Podratz  
Manager-Customer Analytics Director - Rates

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**RIDER FOR BUSINESS ~~DEVELOPMENT~~ EXPANSION INCENTIVE**

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2. The minimum discount under this Rider shall recover at least the incremental cost of providing the service, including the cost of additional capacity that is to be added while the Rider is in effect.
3. The Company shall execute an Electric Service Agreement (ESA), having a minimum term of six (6) years with a minimum cancellation provision of one (1) year. The ESA shall state the increased or new load level of the customer, and the effective date of service under this Rider shall be set forth in the ESA.

**ELECTRIC SERVICE AGREEMENTS**

1. Every ESA and every amendment or modification of an ESA shall be approved by the Minnesota Public Utilities Commission ("Commission").
2. Every new or amended ESA shall be filed with the Commission within 30 days after signing the agreement with the Customer.
3. Every ESA filing shall include the incremental revenue and the incremental costs associated with the new ESA.
4. If no party objects to the ESA within 30 days of the filing date, the ESA is deemed approved.

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Approved by: Leah N. Peterson Marcia A. Podratz  
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**RIDER FOR ADVANCED METERING INFRASTRUCTURE (AMI) OPT-OUT**

**APPLICATION**

Applicable to Customers taking service under: Residential Service Schedule 20 (General), Schedule 22 (Space Heating), and Schedule 23 (Seasonal) who do not want advanced metering infrastructure (“AMI”) at their residence (“Opt-Out Customers”). All provisions of the Residential Service Schedule and the Company’s Electric Service Regulations shall apply to the service under this Rider except as noted below.

**DESCRIPTION**

There shall be applied to an Opt-Out Customer’s monthly bill a recurring monthly fee after enrollment. The applicable fee for participating in the AMI Opt-Out will be shown as a separate line item on the monthly bill as follows:

AMI Opt-Out Charge \$20.00 per month

The monthly charge will be applied following the meter exchange. Where a meter exchange is not required, the charge will be applied following the AMI Opt-Out election or action by the Opt-Out Customer, as described in the Service Conditions.

**SERVICE CONDITIONS**

1. The Company shall have the right to refuse to provide AMI Opt-Out service in any of the following circumstances:
  - a) If such a service creates a safety hazard to the Customer or their premises, the public, or the Company's personnel or facilities.
  - b) If a Customer does not allow the Company’s employees access to the meter at the Customer’s premises.
  - c) If the Customer has a history of meter tampering.
  
2. Opt-Out Provisions:
  - a) Opt-Out Election: A Customer must affirmatively elect to opt-out of having electric consumption metered through AMI to obtain service under this Rider. Customers shall default to AMI absent such an election. Customers who do not provide reasonable access to their meter or affirmatively prevent the installation of AMI shall be deemed to have elected this Opt-Out Rider.
  - b) Frequency of Election: A Customer may only enroll in this AMI Opt-Out Rider once per twelve-month period at the same residence.
  - c) Opt-In Election: At any time, Opt-Out Customers may opt back into electric service with AMI.
  - d) Local governments and entities such as condominiums and other multi-unit dwellings are not allowed to exercise the Opt-Out option on behalf of individually metered residents.

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**Order Date** February 28, 2023

**Approved by:** Leah N. Peterson  
Leah N. Peterson  
Manager – Customer Analytics

RIDER FOR ADVANCED METERING INFRASTRUCTURE (AMI) OPT-OUT

3. Metering Equipment: A non-communicating meter will be used to provide electric service for Customers who elect this option.
4. Customers enrolled in interruptible electric service, controlled access, time-of-day, or other service requiring AMI will be notified that the Customer must discontinue participation in the service offering in order to participate in this Opt-Out option.
5. Estimated Meter Reading: Opt-Out Customers may receive bills based on estimated meter reads if circumstances prevent reading a meter in a given month.
6. Billing: Customers will be billed for charges incurred for electric consumption under the applicable Residential Service Schedule, plus the Monthly Charge described in this AMI Opt-Out Rider.

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Leah N. Peterson

Manager – Customer Analytics

ELECTRIC SERVICE REGULATIONS OF MINNESOTA POWER

PURPOSE AND CONTENTS

These Service Regulations govern the supplying and taking of electric service. The regulations are designed to provide each Customer the greatest practicable latitude in the use of service consistent with reliable, economical and safe service to all Customers.

These Service Regulations, together with Extension Rules and Rate Schedules, are on file in the Company's various offices, and copies are obtainable by any Customer upon request by telephone, by mail, or [www.mnpower.com](http://www.mnpower.com).

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**ELECTRIC SERVICE REGULATIONS OF MINNESOTA POWER**

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**ELECTRIC SERVICE REGULATIONS OF MINNESOTA POWER**

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**SECTION I - DEFINITIONS**

The following terms when used in these Service Regulations, in Rate Schedules and in Service Agreements, shall, unless otherwise indicated, have the meanings given below:

1. **Customer:** Any individual(s), partnership, association, firm, public or private corporation or governmental agency having Company's electric service at any specified location.
2. **Company:** Minnesota Power.
3. **Electric Service:** The supplying of electric power and energy, or its availability, irrespective of whether any electric power and energy is actually used. Supplying of service by Company consists of the maintaining by it, at the point of delivery, of approximately the agreed voltage and frequency by means of facilities adequate for carrying Customer's contracted load.
4. **Point of Delivery:** The end of Company's service drop, or the point where Company's wires are joined to Customer's service entrance conductors or apparatus, unless otherwise specified in Customer's Service Agreement.
5. **Customer's Installation:** In general, all wiring, appliances and apparatus of any kind or nature on Customer's side of the point of delivery (except Company's meter installation), useful in connection with Customer's ability to take electric service.
6. **Service Drop:** The wires, owned by Company, connecting Company's distribution mains to Customer's service entrance conductors.
7. **Service Entrance Conductors:** The wires provided by the Customer extending from Customer's main line switch or center at which circuits originate, to the terminal of the Company's service drop.
8. **Month:** An interval of approximately thirty days between successive meter reading dates, except when the calendar month is specified.
9. **Service Agreement:** The agreement or contract between Company and Customer pursuant to which service is supplied and taken.
10. **Notice:** Unless otherwise specified, a written notification delivered personally or mailed by one party to the other at such other party's last known address, the period of notice being computed from the date of such personal delivery or mailing.
11. **Meter:** The meter or meters, together with auxiliary devices, if any, constituting the complete installation needed to measure and report the power and energy supplied to any Customer at a single point of delivery.

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12. **Customer Extension:** Any branch from, or continuation of, an existing line to the point of delivery to Customer, including increases in capacity of any of Company's existing facilities, or the changing of any line to meet the Customer's requirements, and including all transformers, service drops and meters.

**SECTION II - SERVICE AGREEMENTS**

13. **Form and Execution of Service Agreements:** Each application for service normally is made on Company's standard form of application, which, when properly executed by Customer and Company, becomes binding and along with the applicable Rate Schedules, Rules and Regulations, is termed a Service Agreement. Any Service Agreement referred to herein is subject to amendment or change by Company. Any such amendment or change to a Service Agreement may be subject to acceptance or approval by any regulatory body having jurisdiction thereof and upon acceptance or approval will automatically apply to any executed Service Agreement.

If for any reason an application is not signed by the Customer, the giving of service by the Company and the accepting of such service by all Customers receiving service shall impose the same obligation on each as if a Service Agreement had been executed.

14. **Contract Period of Service Agreements:** The contract period shall be as indicated in the applicable Rate Schedule, unless otherwise provided for in the Service Agreement.

15. **Renewal and Termination of Service Agreements:** Renewals shall be as provided for in the Service Agreement. Unless otherwise provided in the Service Agreement or Rate Schedule, Customer may terminate service at any time by notifying Company not less than three days prior to the date termination is desired. Customer will be held responsible for all service supplied to vacated premises until such notice has been received by Company. Notification may be made by writing, by telephone, mail or by visiting the Company's website at [www.mnpower.com](http://www.mnpower.com).

When the contract period of a Service Agreement is extended, the demand previously established by Customer is considered as having been established under the extended contract period.

When a new Service Agreement is entered into, the demand previously established by Customer is considered as having been established under the contract period of the new Service Agreement except that, when the contract demand under the new Service Agreement is less than 60% of the highest actual demand established in the previous contract year, the Company will waive the above requirement.

16. **Company's Right to Cancel Service Agreement or to Suspend Service:** Company, in addition to all other legal remedies, may terminate the Service Agreement, or suspend delivery of service, for any default or breach of the Service Agreement by the Customer,

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**ELECTRIC SERVICE REGULATIONS OF MINNESOTA POWER**

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but no such termination or suspension will be made by Company without five (5) days written notice, excluding Sundays and legal holidays, to Customer, stating in what particular the Service Agreement has been violated, except in cases of unlawful or unauthorized use of service by Customer, or dangerous leakage or short circuit on Customer's side of the point of delivery, or in case of utilization by Customer of service in such manner as to cause danger to persons or property. Failure of Company at any time to either suspend delivery of service or to terminate the Service Agreement, or to resort to any other legal remedy, or its adoption of either one or the other of such alternatives, shall not affect Company's right to resort to any of such remedies for the same or any future default or breach by Customer.

17. **Successors and Assigns:** Service Agreements inure to the benefit of and are binding upon the respective heirs, legal representatives, successors and assigns of the parties thereto; but no assignment by Customer shall be binding upon Company until accepted in writing by the latter.

**SECTION III - SUPPLY AND TAKING OF SERVICE**

18. **Supplying of Service:** Service is supplied only under and pursuant to these Service Regulations and the applicable Rate Schedule, Riders, and Regulatory Rules. Service is supplied under a given Rate Schedule only at such points of delivery as are adjacent to facilities of Company adequate and suitable, as to capacity and voltage, for the service desired.

Service will be subject to disconnection and deposit requirements as provided by rules of the Minnesota Public Utilities Commission and other applicable law, if, at the time of application for service, the Customer is indebted to the Company for service previously supplied at the same or another address.

19. **Disconnection of Service:**

A. With Notice - Service may be disconnected with notice for any reason under Minn. Rules Part 7820.1000 or as may otherwise be provided in Company's Service Regulations, Service Schedules or Service Agreements.

B. Without Notice - Service may be disconnected without notice for any reason under Minn. Rules Part 7820.1100 or as may otherwise be provided in Company's Service Regulations, Service Schedules or Service Agreements.

20. **Reconnection of Service:** Company shall reconnect service following disconnection for non-payment:

- After all past due accounts, deposits and reconnection fees, where applicable, shall have been paid or
- Under a payment agreement for all past due accounts, deposits and reconnection fees, where applicable. Payment agreements must consider a Customer's financial circumstances and any extenuating circumstances of the household. No

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**ELECTRIC SERVICE REGULATIONS OF MINNESOTA POWER**

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additional service deposit may be charged as a consideration to reconnect or continue service to a Customer who has entered and is reasonably on time under an accepted payment agreement. If a Customer has a history of repeatedly breaking payment agreements (two or more times in a twelve month period), a payment agreement may not be offered to be reconnected.

A. The Service Reconnection Fee shall be as follows:

- i. \$20.00 between the hours of 8:00 AM and 4:30 PM Monday through Friday.
- ii. \$100.00 after 4:30 PM, before 8:00 AM and on Saturdays, Sundays and legal holidays.

B. Where service has been disconnected under Minn. Rules Part 7820.1100.B., a reconnection fee will not be required.

C. Following disconnection under Minn. Rules 7820.1100.A., reconnection will occur only after Company has received payment from Customer of the following:

- i. Power and energy not recorded on the meter at the appropriate rate, the amount of which may be estimated by Company based on the best available data.
- ii. All expenses incurred by Company due to any such unauthorized act or acts.

**21. Service Relock Penalty:**

A. Company shall assess a Service Relock Penalty of \$100.00 where the Company has previously disconnected service and is required to subsequently return to relock or disconnect the service after it was connected by a Customer without Company authorization.

B. Company shall assess a penalty for all expenses incurred if additional disconnection of service is required at Customer premises.

C. In the event of any loss or damage to such property of Company or other person caused by or arising out of carelessness, neglect or misuse by Customer or other unauthorized persons, the cost of making good such loss or repairing such damage shall be paid by Customer.

**22. Continuity of Service:** Company will endeavor to provide continuous service but does not guarantee a constant supply of electric energy and shall not be liable to Customer for damages occasioned by interruption, except as provided by law. The Company shall not be liable for any loss of profits, special, or consequential damages resulting from the use of service or any interruption or disturbance of service.

In the event of power shortage any curtailment among Customers shall be made as nearly as practical pro rata without liability on the part of Company to any Customer affected.

If any part of service furnished by Company is employed for purpose of pumping water, Company assumes no obligation to maintain an adequate supply for fire protection, or any other purpose, whatsoever, and such use shall not subject Company to any liability to any party for damages to person or property due to failure of water supply resulting from an interruption or deficiency of electric service from whatsoever cause the same may arise.

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**ELECTRIC SERVICE REGULATIONS OF MINNESOTA POWER**

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23. **Suspension of Service for Repairs and Changes:** When necessary to make repairs to or changes in its lines or system, Company may, without incurring any liability therefore, suspend service for such periods as may be necessary, and in such manner as to minimize inconvenience to Customer.

24. **Use of Service:** Service is for Customer's use only. Company permits redistribution and submetering only where allowed by law. The electric service equipment and associated building wiring of buildings shall be arranged by the owner to permit individual metering of the electrical consumption of each building and occupancy unit to comply with Minn. Stat. 504B.161 and any law amendatory thereto. If desired by the owner, the Company will install and maintain necessary individual Company meters to measure consumption and render bills on the applicable Rate Schedules to each Customer and separately occupied building and occupancy unit.

In no case may Customer, except with the written consent of Company, extend or connect an installation to lines across or under a street, alley, lane, court or avenue or other public or private space in order to obtain service for adjacent property through one meter even though such adjacent property be owned by Customer. Such consent may be given when such adjacent properties are operated as one integral unit under the same name and for carrying on parts of the same business. In case of unauthorized remetering, sale or extension of service to another person, Company, after five (5) days written notice excluding Sundays and legal holidays, may discontinue the supplying of service to Customer until such unauthorized act is discontinued and full payment is made for all service supplied or used, billed on proper classification and Rate Schedule, and reimbursement in full made to Company for all extra expenses incurred, including expenses for clerical work, testing and inspections.

25. **Customer's Responsibility:** Customer assumes all responsibility on Customer's side of the point of delivery for the service supplied or taken, as well as for the electrical installation, appliances and apparatus used in connection therewith, and shall save Company harmless from and against all claims for injury or damage to persons or property occasioned by or in any way resulting from such service or the use thereof on Customer's side of the point of delivery.

26. **Right-of-Way:** Customer shall, without compensation, make or procure satisfactory conveyance to Company of right-of-way for Company's lines necessary and incidental to the furnishing of service to Customer and for continuing or extending said lines over, under, across or through the property owned or controlled by Customer in a manner deemed appropriate by the Company ([including facility maintenance and vegetation management rights](#)).

27. **Access to Premises:** Company personnel may enter Customer's premises only as authorized by applicable law and regulations. Failure of Customer to provide Company reasonable access may result in disconnection of service under Minn. Rules Part 7820.1000(E).

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**ELECTRIC SERVICE REGULATIONS OF MINNESOTA POWER**

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28. **Location of Point of Attachment:** Customer's Point of Attachment is to be located at a point readily accessible to Company's distribution mains. Customer shall install and maintain a point of attachment for Company's service drop. Said point of attachment shall be of sufficient mechanical strength to support the wind and ice loaded weight of the service drop and shall be located as determined by the Company.

**SECTION IV - CUSTOMER'S INSTALLATION**

29. **Nature and Use of Installation:** All of Customer's wires, apparatus and equipment shall be selected with the view to obtaining safety, good efficiency, good voltage regulation and the highest practicable power factor and shall be installed in accordance with standard practices. Customer shall install and maintain, on Customer's side of point of delivery, suitable protective equipment as may be required by the Company for the protection of its service to other customers and may not employ or utilize any equipment, appliance or device so as to affect adversely Company's service to Customer or to others. The Company's failure to require such equipment shall not operate to relieve Customer from the obligation to utilize and comply with standard practices. Company may require auto starters or other suitable starting devices for motors above 5 horsepower. When polyphase service is supplied by Company, Customer shall control the use thereof so that the load at the point of delivery will be maintained in reasonable electrical balance between the phases.

Installations of neon, fluorescent, mercury vapor lamps or tubes, or other types of gaseous tube lamps, or other devices having low power factor characteristics, should be equipped with corrective apparatus to increase the power factor of each unit or separately controlled group of units to not less than approximately 90% lagging.

30. **Inspection by Company:** Company retains the right, but does not assume the duty, to inspect Customer's installation at any time and will refuse to commence or to continue service whenever it does not consider such installation to be in good operating condition, but Company does not in any event assume any responsibility whatever in connection with such matters.

31. **Changes in Installations:** As Company's service drops, transformers, meters, and other facilities used in supplying service to Customer have a definite limited capacity, Customer shall give notice to Company, and obtain Company's consent, before making any material changes or increases in Customer's installation. Company as promptly as possible after receipt of such notice will give its approval to the proposed change or increase, or will advise Customer upon what conditions service can be supplied for such change or increase. Failure to secure Company's approval shall make Customer liable for any damage to Company's facilities.

**SECTION V - COMPANY'S INSTALLATION**

32. **Installation and Maintenance:** Except as otherwise provided in these Service Regulations, in Service Agreements or Rate Schedules, Company will install and maintain its lines

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**ELECTRIC SERVICE REGULATIONS OF MINNESOTA POWER**

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and equipment on its side of the point of delivery, but shall not be required to install or maintain any lines or equipment, except meters, on Customer's side of the point of delivery. Only Company's agents are authorized to connect Company's service drop to Customer's service entrance conductors and to connect Company's meters.

A. **Electrical Permit:** The Company is prohibited from connecting its service drop to Customer's service entrance conductors until permitted by the governmental authority having jurisdiction.

B. **Standard Connection:** The ordinary method of connection between Company's distribution mains and Customer's service entrance conductors will be by overhead wires. If Customer desires to have connection made in any other manner, special arrangements will be made between Customer and Company by which the connection will be made and maintained at Customer's expense.

C. **Suitable Space:** The Customer shall provide at no cost to Company a suitable room or space for Company's transformers and equipment specifically used in providing service to Customer when such room or space is deemed necessary by Company.

**33. Protection by Customer:** Customer shall protect Company's wiring and apparatus on Customer's premises and shall permit no one except Company's agents or persons authorized by law to inspect or handle same. In the event of any loss or damage to such property of Company or other person caused by or arising out of carelessness, neglect or misuse by Customer or other unauthorized persons, the cost of making good such loss or repairing such damage shall be paid by Customer.

Company shall not be responsible to Customer or any other party because of any damage resulting from such installations which are not readily subject to inspection from the ground and the exterior of the premises, or from the meter location, unless Customer shall have notified Company of a condition which, in the reasonable opinion of the Customer, requires attention and the Company shall have had a reasonable time within which to inspect and, if necessary, repair the same.

**34. Customer Extensions:** The Company, at its own expense, makes extensions where the revenue therefrom is sufficient, in Company's opinion, to justify the necessary expenditure.

Where the Company cannot be assured that the business offered is of sufficient duration, where unusual expenditures are necessary to supply service because of location, size or character of installation, or where area requirements of regulatory bodies may control, the Customer or Customers shall make arrangements satisfactory to Company dependent upon the particular conditions of each situation.

**35. Alteration of Facilities:** Company will, at its discretion, alter, relocate, convert to underground, or remove Company's facilities as may be requested in writing by Customer. Customer shall pay Company for all costs, except as limited below, associated with such

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**ELECTRIC SERVICE REGULATIONS OF MINNESOTA POWER**

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alteration, relocation, conversion to underground, or removal including any new facilities required to provide service after the alteration, relocation, conversion, or removal.

Customers requesting the alteration, relocation, conversion, or removal shall pay the estimated cost for the change, less salvage, of the facilities required to effect such change prior to Company committing funds for the work. Where the actual cost is different from the estimated cost upon which the advance payment was based, as determined upon completion of the requested alteration, relocation, conversion, or removal, Company will refund any excess payment made by Customer or render a bill for any additional amount due. However, where Company's estimated cost is less than \$5,000.00, and actual cost exceeds such estimate, the additional amount due by Customer shall not exceed 15 percent of the estimate, regardless of the amount of actual cost.

**SECTION VI - METERING**

36. **Installation:** Company shall furnish and install the necessary meter or meters, and Customer shall provide and maintain a location, free of expense and satisfactory to Company, all in accordance with Company's Metering Standards.

37. **Evidence of Consumption:** Unless proven to be inaccurate, the registration of Company's meter shall be accepted and received at all times and places as prima facie evidence of the amount of power and energy taken by Customer.

38. **Tests:** Company tests its meters and maintains their accuracy of registration in accordance with good practice. On request of Customer, Company will make a special test which will be done at the expense of the Company. If the Customer requests another test before the expiration of a twelve-month period, the Customer shall bear the cost of the test if the meter is found to be in error by less than 2%, fast or slow. The average registration accuracy of a meter is taken as the mean of full load (100% of rated load) accuracy, and light load (5-10% of rated load) accuracy. At Company's discretion, tests may be made under average load conditions.

**SECTION VII - PARALLEL GENERATION**

39. **Design:** Customer's electric generating equipment shall be designed (1) to operate in synchronization with Company's system and (2) to automatically disconnect the facility from Company's system in the event Company's system becomes de-energized unless by mutual agreement between the Customer and Company. All synchronizing and protective devices to accomplish this mode of operation shall be provided and maintained by Customer.

40. **Disconnection:** Customer shall provide and maintain a manual, lockable disconnect switch providing a visible open and capable of isolating the Customer's generator from the Company's electrical system. This disconnect switch shall be readily accessible to Company personnel at all times, shall include a provision for padlocking it in the open position, and shall meet all other reasonable requirements established by Company.

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41. **Customer Responsibility:** Customer shall pay for the cost of rebuilding and/or modifying Company facilities to provide adequate capacity for the parallel generation system and adequate protection for the Company's electrical system.

Customer shall be subject to the State of Minnesota Distributed Energy Resources Interconnection Process and Minnesota Distributed Energy Resource Technical Interconnection and Interoperability Requirements or the most recent version of Minnesota's interconnection standards. Copies of such standards shall be made available to Customer upon request and are available at [www.mnpower.com](http://www.mnpower.com).

**SECTION VIII - BILLING**

42. **Billing Periods:** Bills ordinarily are rendered regularly at monthly intervals, but may be rendered more or less frequently at Company's option. Non-receipt of bills by Customer does not release or diminish the obligation of Customer with respect to payment thereof.

43. **Separate Billing for Each Point of Delivery:** At each point of delivery the use of service is metered separately for each Customer served. Whenever for any reason Company furnishes two or more meter installations for a single Customer, or supplies service under a Rate Schedule which does not require a meter, each point of metering and/or point of delivery where no meter is required is considered as a separate service. A separate Service Agreement is required, and bills are separately calculated, for each such separate service, except where Company may, under special circumstances, waive this requirement.

44. **Adjustment for Inaccurate Meter Registration:** Meter too fast or too slow: In the event that any routine or special test of a Company meter discloses its average accuracy of registration to be in error by more than 2%, fast or slow, Company will refund the overcharge for a fast meter or charge for electricity consumed, but not included in the bills previously rendered for a slow meter. The refund or charge for both fast and slow meters will be based on corrected meter readings for a period equal to one-half the time elapsed since the last previous test but not to exceed six (6) months, unless it can be established that the error was due to some cause, the date of which can be fixed with reasonable certainty, in which case the refund or charge will be computed to that date, but in no event for a period longer than one (1) year.

Whenever any bill or bills have been adjusted or corrected as provided above, the Company will refund to existing Customer any amount due when the amount due exceeds one (\$1.00) dollar or to previous Customer any amount due when the amount due exceeds two (\$2.00) dollars or Company will bill Customer for any amount owed when the amount owed exceeds ten (\$10.00) dollars, as the case may be.

Meter fails to register or registers intermittently: When the average error cannot be determined by test because the meter is not found to register or is found to register intermittently, the Company may charge for an estimated amount of electricity used, which

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shall be calculated by averaging the amounts registered over corresponding periods in previous years or in the absence of such information, over similar periods of known accurate measurement preceding or subsequent thereto, but in no event shall such charge be for a period longer than one year.

If a Customer has called to the Company's attention doubts as to the meter's accuracy and the Company has failed within a reasonable time to check it, there shall be no back billing for the period between the date of the Customer's notification and the date the meter was checked.

**45. Late Payment Charge:** Company shall assess a Late Payment Charge of 1.5% per monthly billing period, on that portion of a retail Customer's account representing charges for Company service(s) past due, if the unpaid balance exceeds \$10.00. All late payments received will be credited against the oldest outstanding account balance before the application of any Late Payment Charge. The unpaid Company account balance for a Customer under the Budget Billing Plan or another Company approved payment plan shall mean that the Company budget arrears balance and not the accumulated actual Company balance will be subject to a Late Payment Charge. No Late Payment Charge will be charged on the portion of the Company balance in dispute while dispute procedures are underway. A Late Payment Charge may be retroactively charged on the settled amount after dispute procedures are completed. At Company's discretion, any Late Payment Charge, or portion thereof, may be waived provided such waiver is consistent with the Minnesota Public Utilities Act.

**A. Residential Customer:** A Late Payment Charge shall be added to any Company account for which payment is not received and credited by Company within fifteen (15) days from the current billing date, plus ten (10) days of grace period, or a total of twenty-five (25) days. Residential customer who qualifies for assistance under the Low Income Home Energy Assistance Program (LIHEAP) may request waiver of the Late Payment Charge on the "current bill" portion of each monthly bill. Self-qualification using LIHEAP income guidelines will be permitted for Senior Citizens at age 62 or older. Efforts will be made by Company to work with local governmental agencies to pre-qualify Customers where administratively feasible. Customer accounts must be re-qualified annually.

**B. Nonresidential Customer:** A Late Payment Charge shall be added to any Nonresidential Customer account for which bill payment is not received and credited by Company within fifteen (15) days from the current billing date.

**46. Delinquent Bills:** Bills become delinquent if not paid on or before the past due date as shown on bill and service may be discontinued upon five (5) days written notice, excluding Sundays and legal holidays, to Customer after becoming delinquent. During the Cold Weather Rule months, October 1 through April 30, service may be disconnected only as provided in section 60 and Minnesota Statutes, section 216B.096. For residential customers, such written notice of disconnection shall specify a disconnection date not earlier than the third working day after the next scheduled billing date.

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47. **Unlawful Use of Service:** In any case of tampering with meter installation or interfering with the proper functioning thereof or any other unlawful use or diversion of service by any person, or evidence of any such tampering, interfering, unlawful use or service diversion, Customer is liable to immediate discontinuance of service, without notice, and to prosecution under applicable laws, and Company shall be entitled to collect from Customer at the appropriate rate for all power and energy not recorded on the meter by reason of such tampering, interfering, or other unlawful use or service diversion (the amount of which may be estimated by Company from the best available data), and also for all expenses incurred by the Company on account of such unauthorized act or acts.

48. **Charge for Restoring Service:** If service to Customer is discontinued by Company for valid cause, then before service is restored, Customer shall pay Company all permitted costs of discontinuing and restoring service. There will be no charge for reconnection when service has been discontinued in the event of a condition determined to be hazardous to Customer, to other Customers of Company, to Company's equipment, or to the public.

If Customer requests that service be discontinued and subsequently requests restoration of service at same premises within twelve (12) months of discontinuance, the charge for restoring service will be the sum of minimum bills during the elapsed period but not less than all costs of discontinuing and restoring service.

49. **Selection of Schedule:** The Company's Rate Schedules are designed for service supplied to Customer on a continuous annual basis. Customer may elect to take service under any of the Rate Schedules applicable to such service. Company will advise Customer of the Rate Schedules which, in its judgment, are best adapted to Customer's needs on an annual basis, but such advice must be based upon Customer's statements as to Customer's installation and requirements for service and Company assumes no responsibility for the selection of the Rate Schedule made by Customer. If Customer changes selection of a Rate Schedule, Customer may not go back to the previous Rate Schedule for a period of twelve (12) months; provided, however, that a Large Light and Power Customer whose normal monthly firm demand is below 50,000 kW shall be billed on the Large Power Service Schedule in months in which its measured demand, as adjusted for power factor, exceeds 50,000 kW, and shall go back to the Large Light and Power Service Schedule when its demand falls below 50,000 kW. Rules applicable to specific Rate Schedules shall apply when Customer desires service on other than a continuous annual basis, or the term of service provision of the Rate Schedule is greater than one (1) year.

If, for any cause a Service Agreement is entered into in which is specified a Rate Schedule not applicable to the class of service taken, on discovery of the error all bills rendered during the preceding twelve (12) months will be recalculated in accordance with the properly applicable Rate Schedule and Company will refund to existing Customer any amount due, when the amount due exceeds one (\$1.00) dollar or to previous Customer any amount due, when the amount due exceeds two (\$2.00) dollars, or Company will bill Customer for any amount owed, when the amount owed exceeds ten (\$10.00) dollars, as the case may be. If the amount due Company is

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not paid within ten (10) days from presentation of bill, or Customer does not agree to payment over a reasonable period of time, or Customer fails to sign a new Service Agreement, Company may, after five (5) days written notice excluding Sundays and legal holidays, disconnect service.

50. **Proration of Bills:** Bills for energy used during a billing period that is longer or shorter than the normal billing period by more than five (5) days shall be prorated on a daily basis, but no billing will be made for three (3) or less days when no energy is used. However, in no event will the total length of service between initial and final service be taken as less than one (1) month. No bill will be prorated for change in operating level within the billing period.

51. **Company Billing Errors:** When a Customer has been overcharged or undercharged as a result of incorrect reading of the meter, incorrect application of rate schedule, incorrect connection of the meter, application of an incorrect multiplier or constant or other similar reasons, the amount of the overcharge shall be refunded to the Customer or the amount of the undercharge may be billed to the Customer as detailed in Minnesota Administrative Rules 7820.3800 subparts 2 through 4.

A. **Remedy for Overcharge:** If a Customer was overcharged, the Company shall calculate the difference between the amount collected for service rendered and the amount the Company should have collected for service rendered, plus interest up to a maximum of three years from the date of discovery. Interest will be calculated as prescribed by Minnesota Statutes, section 325E.02(b). If the recalculated amount indicates that more than \$1.00 is due an existing Customer or \$2.00 is due a person no longer a Customer of the Company, the full amount of the calculated difference between the amount paid and the recalculated amount shall be refunded to the Customer.

B. **Remedy for Undercharge:** If a Customer was undercharged, the Company shall calculate the difference between the amount collected for service rendered and the amount the Company should have collected for service rendered, for the period beginning one year before the date of discovery. If the recalculated amount due the Company exceeds \$10.00, the Company may bill the Customer for the amount due. The Company must not bill any undercharge incurred after the date of a Customer inquiry or complaint if the Company failed to begin investigating the matter within a reasonable time and the inquiry or complaint ultimately resulted in the discovery of the undercharge.

C. **Exception if Error Date Known:** If the date the error occurred can be fixed with reasonable certainty, the remedy shall be calculated on the basis of payments for service rendered after that date, but in no event for a period beginning more than three years before the discovery of an overcharge or one year before the discovery of an undercharge.

## SECTION IX - DEPOSITS AND GUARANTEES

52. **When Required:** Company may require Customer to make a deposit or guarantee satisfactory to Company to secure the payment of bills as they become due. Specific conditions requiring deposits or guarantees are identified in Regulation 54. The amount of such deposit

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shall not exceed twice the average monthly bill of Customer as estimated by Company from Customer's statement in his or her application or as thereafter ascertained.

53. **When Refunded:** The deposit shall be refunded to Customer after twelve (12) consecutive months of prompt payment of all Company bills. Company may, at its option, refund the deposit by direct payment or as a credit on the bill. Upon termination of service, the deposit with accrued interest shall be credited to Customer's final bill and the balance, if any, shall be returned within forty-five (45) days to Customer with a written receipt as required under Minn. Stat. 325E.02(b).

54. **Interest on Deposits:** Interest shall be paid annually on all deposits at the rate specified by Minn. Stat. 325E.02(b) or other applicable laws of the State of Minnesota and will be applied against the electric service bill. Any unpaid interest at time of final settlement of Customer's accounts will be credited to Customer's accounts.

55. **Conditions Requiring a Deposit or Guarantee:** Company may require a deposit or guarantee of payment as condition of obtaining new service or continuing existing service under Minn. Rules Part 7820.4300, 7820.4400 or as may otherwise be provided below.

A. Customer has outstanding a prior utility service account with another electric or gas utility which at the time of request for service remains unpaid and not in dispute.

B. Information requested under Minn. Rules Part 7820.4300 or 7820.4400 is not provided within twenty (20) days of the request for service (except where Customer has sought but not yet received credit information from a prior utility).

C. Information provided pursuant to Minn. Rules Part 7820.4300 or 7820.4400 is determined to be false or erroneous.

56. **Conditional Service Prior to Establishment of Credit:** Conditional service shall be provided expeditiously upon receipt of an application for service, and for up to twenty (20) days until credit has been satisfactorily established. Conditional service may be disconnected immediately without notice if required information or a required deposit or guarantee has not been received twenty (20) days after Company's request.

**SECTION X – COLD WEATHER RULE**

57. **Applicability:** This section applies only to residential customers of the Company.

58. **Definitions:**

A. The terms used in this section have the meanings given them in Minnesota Statute, 216B.096.

B. "Cold weather period" means the period from October 1 through April 30 of the following year.

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- C. "Customer" means a residential customer of the Company.
- D. "Disconnection" means the involuntary loss of Company heating service as a result of a physical act by the Company to discontinue service. Disconnection includes installation of a service or load limiter or any device that limits or interrupts Company service in any way.
- E. "Household income" means the combined income, as defined in Minnesota Statutes 290A.03, subdivision 3, of all residents of the Customer's household, computed on an annual basis. Household income does not include any amount received for energy assistance.
- F. "Reasonably timely payment" means payment within five working days of agreed-upon due dates.
- G. "Reconnection" means the restoration of Company heating service after it has been disconnected.
- H. "Summary of rights and responsibilities" means a Commission-approved notice that contains, at a minimum, the following:
1. an explanation of the provisions of subdivision 5;
  2. an explanation of no-cost and low-cost methods to reduce the consumption of energy;
  3. a third-party notice;
  4. ways to avoid disconnection;
  5. information regarding payment agreements;
  6. an explanation of the Customer's right to appeal a determination of income by the Company and the right to appeal if the Company and the Customer cannot arrive at a mutually acceptable payment agreement, and a list of names and telephone numbers for county and local energy assistance, and weatherization providers in each county served by the Company.
- I. "Third-party notice" means a commission-approved notice containing, at a minimum, the following information:
1. a statement that the Company will send a copy of any future notice of proposed disconnection of Company heating service to a third party designated by the residential customer;
  2. instructions on how to request this service; and
  3. a statement that the residential customer should contact the person the Customer intends to designate as the third-party's name.
- J. "Company" means Minnesota Power.

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- K. "Company heating service" means natural gas or electricity used as a primary heating source, including electricity service necessary to operate gas heating equipment, for the Customer's primary residence.
- L. "Working days" means Mondays through Fridays, excluding legal holidays. The day of receipt of a personally served notice and the day of mailing a notice shall not be counted in calculating working days.

59. **Company Obligations Before Cold Weather Period:** Each year, between August 15 and October 1, the Company must provide all Customers, personally or by first class mail, a summary of rights and responsibilities. The summary must also be provided to all new residential customers when service is initiated.

60. **Notice Before Disconnection During Cold Weather Period:** Before disconnecting Company heating service during the cold weather period, the Company must provide, personally or by first class mail, a commission-approved notice to a Customer, in easy-to-understand language, that contains, at a minimum, the date of the scheduled disconnection, the amount due, and a summary of right and responsibilities.

61. **Cold Weather Rule:**

A. During the cold weather period, the Company may not disconnect and must reconnect Company heating service of a Customer whose household income is at or below 50 percent of the state median income if the Customer enters into and makes reasonably timely payments under a mutually acceptable payment agreement with the Company that is based on the financial resources and circumstances of the household; provided that, the Company may not require a Customer to pay more than ten percent of the household income toward current and past Company bills for Company heating service.

B. The Company may accept more than ten percent of the household income as the payment arrangement amount if agreed to by the Customer

C. The Customer or a designated third party may request a modification of the terms of a payment agreement previously entered into if the Customer's financial circumstances have changed or the Customer is unable to make reasonably timely payments.

D. The payment agreement terminates at the expiration of the cold weather period unless a longer period is mutually agreed to by the Customer and the Company

E. The Company shall use reasonable efforts to restore service within 24 hours of an accepted payment agreement, taking into consideration Customer availability.

62. **Verification of Income:**

A. In verifying a Customer's household income, the Company may:

1. accept the signed statement of a Customer that the Customer is income eligible;

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2. obtain income verification from a local energy assistance provider or a government agency;
3. consider one or more of the following:
  - i. the most recent income tax return filed by members of the Customer's household;
  - ii. for each employed member of the Customer's household, paycheck stubs for the last two months or a written statement from the employer reporting wages earned during the preceding two months;
  - iii. documentation that the Customer receives a pension from the Department of Human Services, the Social Security Administration, the Veteran's Administration, or other pension provider; a letter showing the Customer's dismissal from a job or other documentation of unemployment; or
  - iv. other documentation that supports the Customer's declaration of income eligibility.

B. A Customer who receives energy assistance benefits under any federal, state or county government programs in which eligibility is defined as household income at or below 50 percent of state median income is deemed to be automatically eligible for protection under this section and no other verification of income may be required.

**63. Prohibitions and Requirements:**

- A. Section 63 applies during the cold weather period.
- B. The Company may not charge a deposit or delinquency charge to a Customer who entered into a payment agreement or a Customer who has appealed to the Commission under Minnesota Statutes 216B.096 subdivision 8.
- C. The Company may not disconnect service during the following periods:
  1. during the pendency of any appeal under Minnesota Statutes 216B.096 subdivision 8;
  2. earlier than ten working days after the Company has deposited in first class mail, or seven working days after the Company has personally served, the notice required under Minnesota Statutes 216B.096 subdivision 4 to a Customer in an occupied dwelling;
  3. earlier than ten working days after the Company has deposited in first class mail the notice required under Minnesota Statutes 216B.096 subdivision 4 to the recorded billing address of the Customer, if the Company has reasonably determined from an on-site inspection that the dwelling is unoccupied;
  4. on a Friday, unless the Company makes personal contact with and offers a payment agreement consistent with this section to the Customer;
  5. on a Saturday, Sunday, holiday, or the day before the holiday;
  6. when Company offices are closed;

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7. when no Company personnel are available to resolve disputes, enter into payment agreements, accept payments, and reconnect service, or;
8. when Commission offices are closed.

D. The Company may not discontinue service until the Company investigates whether the dwelling is actually occupied. At a minimum, the investigation must include one visit by the Company to the dwelling during normal working hours. If no contact is made and there is reason to believe that the dwelling is occupied, the Company must attempt a second contact during non-business hours. If personal contact is made, the Company representative must provide notice required under Minnesota Statutes 216B.096 subdivision 4 and, if the Company representative is not authorized to enter into a payment agreement, the telephone number the Customer can call to establish a payment agreement.

E. The Company must reconnect Company service if, following disconnection, the dwelling is found to be occupied and the Customer agrees to enter into a payment agreement or appeals to the Commission because the Customer and the Company are unable to agree on a payment agreement.

**64. Disputes, Customer Appeals:**

A. The Company must provide the Customer and any designated third party with a Commission-approved written notice of the right to appeal:

1. the Company determination that the Customer's household income is more than 50 percent of state median household income; or
2. when the Company and Customer are unable to agree on the establishment or modification of a payment agreement.

B. A Customer's appeal must be filed with the Commission no later seven working days after the Customer's receipt of a personally served appeal notice, or within ten working days after the Company has deposited a first class mail appeal notice.

C. The Commission must determine all Customer appeals on an informal basis, within 20 working days of receipt of a Customer's written appeal. In making its determination, the Commission must consider one or more of the factors in Minnesota Statutes 216B.096 subdivision 6.

D. Notwithstanding any other law, following an appeals decision adverse to the Customer, the Company may not disconnect Company heating service for seven working days after the Company has personally served a disconnection notice, or for ten working days after the Company has deposited a first class mail notice. The notice must contain, in easy-to-understand language, the date on or after which disconnection will occur, the reason for disconnection, and ways to avoid disconnection.

**65. Customers Above 50 Percent of State Median Income:** During the cold weather period, a Customer whose household income is above 50 percent of state median income:

A. has the right to a payment agreement that takes into consideration the Customer's financial circumstances and any other extenuating circumstances of the household; and

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B. may not be disconnected and must be reconnected if the Customer makes timely payments under a payment agreement accepted by the Company.

**SECTION XI – RESIDENTIAL CUSTOMER PROTECTIONS**

66. **Applicability**: The provisions of this section apply to residential customers of the Company

67. **Budget Billing Plans**: The Company shall offer a Customer a budget billing plan for payment of charges for service, including adequate notice to Customer prior to changing budget payment amounts.

68. **Payment Agreements**: In compliance with Minnesota Statute 216B.098, the Company shall offer a payment agreement for the payment of arrears for past due customers that have not yet been disconnected, or to customers disconnected during non-Cold Weather Rule months. During Cold Weather Rule months, Cold Weather Rule provisions will apply. Payment agreements must consider a Customer's financial circumstances and any extenuating circumstances of the household. No additional service deposit may be charged as a consideration to reconnect or continue service to a Customer who has entered and is reasonably on time under an accepted payment agreement. If a Customer has a broken payment agreement immediately preceding disconnection or has a history of repeatedly breaking payment agreements (two or more times in a twelve month period), a payment agreement may not be offered to be reconnected. Under these circumstances, to be reconnected, all past due accounts, deposits and reconnection fees, where applicable, shall have been paid.

69. **Undercharges**:

A. In compliance with Minnesota Statutes 216B.098, the Company shall offer a payment agreement to Customers who have been undercharged if no culpable conduct by the Customer or resident of the Customer's household caused the undercharge. The agreement must cover a period equal to the time over which the undercharge occurred or a different time period that is mutually agreeable to the Customer and the Company, except that the duration of a payment agreement offered by the Company to a Customer whose household income is at or below 50 percent of state median household income must consider the financial circumstances of the Customer's household.

B. No interest or delinquency fee may be charged as part of an undercharge agreement under this subdivision.

C. If a Customer inquiry or complaint results in the Company's discovery of the undercharge, the Company may bill for the undercharges incurred after the date of the inquiry or complaint only if the Company began investigating the inquiry or complaint within a reasonable time after it was made.

70. **Medically Necessary Equipment**: The Company shall reconnect or continue service to a Customer's residence where a medical emergency exists or where medical

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equipment requiring electricity necessary to sustain life is in use, provided that the Company receives from a medical doctor written certification, or initial certification by telephone and written certification within five business days, that failure to reconnect or continue service will impair or threaten the health or safety of a resident of the Customer's household. The Customer must enter into a payment agreement.

71. **Commission Authority:** In addition to any other authority, the Commission has the authority to resolve Customer complaints against the Company, whether or not the complaint involves a violation of this Chapter 216B of Minnesota Statutes. The Commission may delegate this authority to Commission staff as it deems appropriate.

**SECTION XII - MISCELLANEOUS REGULATIONS**

72. **Conflicts:** In case of conflict between any provision of these approved Service Regulations, Customer's Service Agreement or a Rate Schedule, the provision of the Service Agreement takes precedence, followed by the provision of the Rate Schedule. The Customer's Service Agreement will identify all such conflicts with the Service Regulations or Rate Schedule.

73. **Franchise Limitations:** All Service Agreements are subject to existing franchise limitations.

74. **Franchise Fees Notification:** The Company will notify the Minnesota Public Utilities Commission of any new, renewed, expired, or changed fee, authorized by Minn. Stat. § 216B.36 to raise revenue, at least 60 days prior to its implementation. If the Company receives less than 60 days' notice of a repealed or reduced fee from a city, the Company will notify the Minnesota Public Utilities Commission within 10 business days of receiving notice. Notification to the Minnesota Public Utilities Commission will include a copy of the relevant franchise fee ordinance, or other operative document authorizing imposition of, or change in, the fee.

75. **Franchise Fees Customer Notification:** The following language will be included with the first customer bills on which a new or amended franchise fee is collected:

The City of \_\_\_\_\_ granted Minnesota Power a franchise to operate within the City limits. An electric franchise fee of (\_\_\_\_\_% OF GROSS REVENUES or \$ \_\_\_\_\_ PER METER or \$ \_\_\_\_\_ PER KWH) will be imposed on customers effective MM/DD/YYYY. The line item appears on your bills as "\_\_\_\_\_ Franchise Fee." Minnesota Power remits 100% of this fee to the City of \_\_\_\_\_.

76. **Regulation and Jurisdiction:** Electric service shall be available from Company at the rates and under the terms and conditions set forth in the currently applicable Rate Schedule or other superseding Rate Schedules in effect from time to time. All the rates and regulations referred to herein are subject to amendment and change by Company. Any such amendments

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Effective Date August 3, 2021 Order Date February 28, 2023

Approved by: Leah N. Peterson~~David R. Moeller~~  
Leah N. Peterson ~~David R. Moeller~~  
Manager – Customer Analytics Senior Attorney & Director of Regulatory

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**ELECTRIC SERVICE REGULATIONS OF MINNESOTA POWER**

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or changes may be subject to acceptance or approval by any regulatory body having jurisdiction thereof.

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Leah N. Peterson~~David R. Moeller~~  
Manager – Customer Analytics Senior Attorney & Director of Regulatory

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## EXTENSION RULES

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### I. GENERAL

The following rules shall govern the extension of Company's electric transmission/distribution lines and service connections in all areas served by Company to all classes of retail Customers requiring Company's standard single or three phase electric transmission/distribution service.

The standard type of extension shall be the most feasible and economical as determined by the Company and shall be constructed in accordance with Company's Engineering Distribution Construction Standards. When conditions require extensions from or connections to lines of voltages other than the standard voltage or where line construction other than Company's standard construction is required ~~including alternate feeders~~, Company reserves the right to make adjustments to these rules for such non-standard extensions such that adequate revenues are provided to fund the extension cost for a single point of delivery. The Company's standard extension does not include a second service point.

Except when meter pedestals for underground service have been installed, all facilities installed by Company on either side of the service point of delivery and not expressly sold and conveyed to Customers by written agreement shall at all times remain the sole property of Company, regardless of any Contributions in Aid of Construction paid by Customers. When meter pedestals have been installed by Company, Customer shall be responsible for installing and will remain the sole property owner of all facilities on Customer's side of the meter. In case of cancellation of Customer's service agreement for any cause, Company shall have the right to remove all facilities installed for serving Customer.

Service will be supplied in accordance with Company's schedules for the respective classes of service in the respective rate areas, Company's Electric Service Regulations and the provisions of these Extension Rules.

### II. EXTENSION COST

The "Extension Cost" is the estimated cost of extending lines and the addition or relocation of facilities to serve new Customers or new loads. This shall be the total cost of extending the line, including all branch or lateral lines, but excluding the cost of transformer, meter and any system betterments. The Extension Cost shall include the customer's choice of either an overhead or underground service point drop and projections of special condition costs anticipated.

### III. EXTENSION COST CALCULATION

The Extension Cost shall be calculated by Company as follows:

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## EXTENSION RULES

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1. All single phase line extensions of 1,000 feet or less shall be calculated using a unit cost of \$24.00 per foot. The unit cost of \$24.00 per foot may be adjusted for non-standard extensions or special conditions.
2. All single phase line extensions over 1,000 feet and all three phase line extensions shall be estimated based on Company's Compatible Unit Estimator (CUE). The CUE consists of Compatible Units Identifications (CU IDs), which contain descriptions and costs of service-extension components such as distribution materials, labor, and vehicle usage. The service-extension designer chooses the necessary CU IDs needed for the line extension. A total job cost is estimated using the CUE based on data for the applicable CU IDs. The distribution material cost is the actual cost of items listed in the Company's inventory data base, based on actual purchase prices. The labor cost is based on one lead lineman and two linemen, the typical crew used to install a new service extension. The vehicle use cost is based on a percentage of labor based on prior year actual labor overheads.

### IV. CONTRIBUTIONS

The "Contribution in Aid of Construction," hereafter referred to as Contribution, is the additional amount required to support the Company's Extension Cost. Where a line extension other than Company's standard type extension is requested by the customer required, including alternate feeders, a Contribution shall be required to support all additional costs of such non-standard extension. A customer may request a second service point. Additional facilities that may be required to provide that include transformers, cable, switches, and associated equipment. The Company may place additional facilities at the Company's cost only when needed for capacity. If the Company has the capacity (transformer and other equipment ratings) to service the customer from a single service point, a Contribution is required to support all additional facilities requested by the customer.

Any customer may pay all or part of a Contribution required of another Customer with such other Customer's authorization, and subject to acceptance by Company.

### V. BASIS FOR MAKING EXTENSIONS FOR PERMANENT SERVICE WHERE EXTENSION COSTS ARE \$30,000 OR LESS

If the Company's standard type construction is used in making the extension, Customer shall not be required to make payment to Company for the Extension Cost if:

The Extension Cost is for a Residential customer and does not exceed \$628 for single-phase;

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## EXTENSION RULES

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The Extension Cost is for a General Service or Commercial Electric Vehicle Charging Service customer and does not exceed \$827 for single-phase and \$2,558 for three-phase; or

The Extension Cost is for a Large Light and Power customer and does not exceed \$30,000.

If the extension cost exceeds the respective rate class service-extension allowance specified above and is for single phase service, customer must pay the Company in advance a Contribution for the Extension Cost in excess of the respective rate class service-extension allowance.

If the Extension Cost exceeds the respective rate class service-extension allowance specified above and is for non-single phase service, Customer has the following options:

1. Pay Company in advance a Contribution for the Extension Cost in excess of the rate class service-extension allowance, or
2. No advance contribution for extension costs will be required, if the customer enters into a five year Electric Service Agreement where the Company's costs relating to the entire extension are equal to or less than three times the Customer's Guaranteed Annual Revenues (GAR), as defined below, or
3. If the Customer enters into a five-year Electric Service Agreement where the Company's costs relating to the entire extension are greater than three times the Customer's guaranteed annual revenues, the Customer will be required to pay the Company in advance a Contribution for the balance of the Extension Cost not supported by GAR.

The Guaranteed Annual Revenue (GAR) is the minimum annual amount of revenue from billings under the applicable rate schedule that a Customer who enters into an Electric Service Agreement (ESA) commits to pay to Minnesota Power to support extension costs for installing a three phase line extension.

To determine the required GAR, the Company estimates the costs of the service extension from which the revenue is derived. The service-extension job is estimated using the Compatible Unit Estimator (CUE). The cost estimate is divided by three according to the three-times-annual-revenue methodology. This is the annual amount the Customer will pay under the GAR agreement.

The GAR used in the ESA shall be estimated by the Company and determined under the existing rate schedule for providing service to the Customer.

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## EXTENSION RULES

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### Developers of Residential Housing Sites

A Developer of residential housing sites requiring electric service must make a Contribution equal to the Extension Cost, but excluding the cost of service drops. As customers are connected Developer is entitled to receive a refund for each customer connected of ~~the current residential allowance amount~~ \$628 less the estimated cost of the service drop for that customer. However, in no event will the total refund exceed the Contribution. After Developer has received the maximum allowable refund or after the initial five years, whichever occurs first, customers requesting service to additional lots for which the extension was made shall make appropriate arrangements directly with Company in order to satisfy additional extension costs related to the respective service connections.

## VI. BASIS FOR MAKING EXTENSIONS FOR TEMPORARY SERVICE

“Temporary Service,” for purposes of these Extension Rules, is service to a Customer whose use of that service, in the Company’s judgment, may be of less than five years duration, or is service to a Customer who is unwilling to enter into an Electric Service Agreement having a minimum term of five years.

Customers expected to take service for less than one year duration shall be required to take such service in accordance with Company’s Temporary Service Rider to the applicable General Service Schedules.

Customers expected to take Temporary Service for more than one year but less than five years will be served under the Company’s standard rate schedules. Such customers with requirements of 500 kW or more shall enter into a contract for a minimum term of one year.

Prior to installation Temporary Service Customers shall pay a Contribution equal to the estimated cost of installation and removal, less salvage, of the facilities required to render Temporary Service. Where the actual cost is different from the estimated costs upon which the advance payment was based, as determined upon termination of Temporary Service, Company will refund any excess payment made by Customer or render a bill for any additional amounts due.

A connection to a permanent service for power used during construction is not considered to be Temporary Service under these rules.

## VII. REAPPORTIONMENT AND REFUNDS

When the Extension Cost is \$30,000 or less and additional Customer(s) are connected to a line extension during the initial five year period of any Customer on the extension, the

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## EXTENSION RULES

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Extension Cost(s) of all previously connected Customer(s) on the extension will be reapportioned among all Customers served from the combined line extension, including the Customer(s) who are being added to the extension. The reapportionment shall be calculated such that each individual customer on the line extension shall be responsible for:

1. The cost of that portion of the extension which services only that individual Customer; plus
2. The cost of that portion of the line extension which that individual Customer shares with other Customers on the line extension divided by the total number of Customers who share such portion of the line extension.

After reapportionment it will be determined whether the previously connected Customer(s) are entitled to a refund ~~and/or reduction of Guaranteed Annual Revenue~~. If a refund is due, the amount to be refunded shall be the difference between the previous and reapportioned Extension Costs, provided that such refunds will not:

1. Exceed the actual Contribution paid by the respective Customer.
2. Be made to any Customer after the expiration of the initial five year period of that Customer.
3. Be made after Customer terminates service.

When a Customer who has paid a Contribution terminates service within the initial five year period and another Customer immediately commences taking service at the same premises, such Customer may transfer his right to future refunds, if any, to the new Customer, provided an agreement covering such transfer is executed by the Customers and accepted by the Company at the time the new Customer applies for service. If the Customer terminating service had entered into an Electric Service Agreement, such transfer of rights will be acceptable to the Company when the new Customer has entered into an Electric Service Agreement guaranteeing annual revenues equal to the amount specified in the current agreement.

Following the initial five year period of the most recently connected Customer(s) on the extension, any line extension necessary to serve additional Customers will be considered as a separate extension not affecting Customers connected previously.

Following the expiration of Customer's five year Electric Service Agreement, the annual revenue guarantee will be discontinued for purposes of supporting the line extension and Customer will continue to be served under the provisions of the applicable rate schedule.

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## EXTENSION RULES

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When the Extension Cost is \$30,000 or less and the Customer has entered into an Electric Service Agreement and paid a Contribution, the Company will, through its Customer Information System, at the end of the ~~each first two years~~ of the Electric Service Agreement, ~~determine~~ compare the Customer's average annual revenue for the first ~~two years~~ and thereafter, ~~if it differs from to~~ the minimum annual revenue which Customer elected to guarantee. ~~The~~ Company will, at the election of the Customer:

1. Refund to the Customer all or a portion of the Contribution but not to exceed an amount equal to the difference between the extension cost supported by the ~~average~~ annual revenue ~~for the first two years~~ and the extension cost supported by the minimum annual revenue the Customer elected to guarantee, ~~and increase the minimum annual guarantee for the remaining years of the agreement to correspond with the new contribution, if any;~~ or
2. Collect an additional contribution from the Customer not to exceed an amount equal to the difference between the extension cost supported by the ~~average~~ revenue for the first ~~two years~~ and the extension cost supported by the minimum annual revenue the Customer elected to guarantee, ~~and decrease the minimum annual guarantee for the remaining years of the agreement to correspond with the new contribution;~~ or
3. Continue the minimum guaranteed annual revenues set forth in the existing Electric Service Agreement.

In no event will the ~~increased~~ minimum annual guarantee ~~in 1 above~~ be greater than the amount necessary to satisfy the Extension Cost. ~~If there is a substantial change in Customer's annual revenues as compared to the guaranteed annual revenues, the Electric Service Agreement and Contribution, if applicable, may be re-examined and changed at the end of any year of the Electric Service Agreement.~~

## VIII. SPECIAL CONDITIONS

Construction of an extension will commence when the following conditions have been met.

1. Agreements, when required, shall have been executed by each Customer and accepted by Company specifying initial contract period, guaranteed annual revenue, and any Contribution.
2. Each Customer has paid to Company his share of any Contribution.
3. Satisfactory right-of-way necessary for the construction, operation and maintenance of the extension (including any vegetation management tree trimming rights) both for the purpose of providing access to the extension on

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## EXTENSION RULES

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Customers' premises and for continuing the extension to other Customers, has been furnished without expense to the Company.

4. Each Customer has made satisfactory credit arrangements with the Company. In the case of tenants, the Company may require owner to guarantee payment.
5. The extension cost will include excess installation costs incurred by the Company because of special conditions that impede the installation of distribution facilities. Such special conditions include, but are not limited to ground frost, surface or subsurface impediments and submarine installations. Surface or subsurface impediments may include, but are not limited to: rock, bedrock, sub-surface structures and wetlands.

### IX. BASIS FOR MAKING DISTRIBUTION EXTENSIONS FOR PERMANENT SERVICE WHERE EXTENSION COSTS EXCEED \$30,000

The above rules shall be applicable except where specifically stated otherwise and except that the Extension Cost will be the actual cost determined upon completion of the extension. The amount of Extension Costs relating to the extension which will be recovered by the Company through application of its rate schedule will be determined on an individual customer basis. Electric Service Agreements will be required and will be for sufficient duration and at sufficient revenue levels to support extension and other costs required to provide service.

If the Extension Cost exceeds the Extension Cost Credit as determined by the Company, the Customer(s) shall pay the Company a Contribution equal to the amount of the Extension Cost that exceeds the Extension Cost Credit. Where more than one Customer is served from the extension, the Contribution will be apportioned in the ratio of each Customer's Contract Demand to total Contract Demand for all Customers initially served from the extension. If there are circumstances unique to an extension in which application of the above rules would not be appropriate or would not properly recover costs, the Company will make necessary adjustments in the application of the rules such that adequate revenues are provided to fund Extension Costs through a combination of Extension Cost Credits and/or Contributions. Similarly, any refund which may be due, as a result of increased Customer Contract Demand during the initial ten year period, or as a result of additional Customers being served subsequently but during the initial ten year period, will be determined by the Company based upon all relevant dates such that revenue recovery is adequate to fund the Extension Costs through a combination of Extension Cost Credits and/or Contributions.

### X. BASIS FOR MAKING TRANSMISSION EXTENSIONS FOR PERMANENT SERVICE

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**EXTENSION RULES**

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“Transmission” service for purposes of these Extension Rules is service to a Customer taken at 115 kV or higher. Customer connections involving loads served at transmission voltage will be considered on an individual customer basis. Electric Service Agreements will be required and will be of sufficient duration and at sufficient revenue levels to support extension and other costs required to provide service.

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**COMMUNITY-BASED ENERGY DEVELOPMENT (C-BED)**

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**TERRITORY**

Applicable to Community-Based Energy Development (C-BED) projects located in the State of Minnesota.

**APPLICATION**

To any qualifying owner of a C-BED project who meets Company's Electric Service Regulations and any applicable Riders, technical standards and rules. Service under this Schedule is closed to new customers.

A C-BED project must be a new renewable energy project that utilizes an eligible energy technology, as defined in Minn. Stat. § 216B.1691, subd. 1(a). A C-BED project may either be a stand-alone project or part of a community energy partnership that allows Company participation as an owner, equity partner, or provider of technical or financial assistance:

- (1) has no single qualifying owner owning more than 15 percent of a C-BED wind energy project unless: (i) the C-BED wind energy project consists of only one or two turbines; or (ii) the qualifying owner is a public entity listed under Minn. Stat. § 216B.1612, subd. 2(c)(5), that is not a municipal utility;
- (2) demonstrates that at least 51 percent of the gross revenues from a power purchase agreement over the life of the C-BED project will flow to qualifying owners and other local entities;
- (3) includes a qualifying owner, or any combination of qualifying owners, that may develop a joint venture project with a nonqualifying renewable energy project developer. However, the terms of this Schedule may only apply to the portion of the energy production of the total project that is directly proportional to the equity share of the C-BED project owned by the qualifying owners; and
- (4) has a resolution of support adopted by the county board of each county in which the C-BED project is to be located, or in the case of a C-BED project located within the boundaries of a reservation, the tribal council for that reservation;

Where a qualifying owner means:

- (1) a Minnesota resident;
- (2) a limited liability company that is organized under Minn. Stat. Chapter 322B and that is made up of members who are Minnesota residents;
- (3) a Minnesota nonprofit organization organized under Minn. Stat. Chapter 317A;
- (4) a Minnesota cooperative association organized under Minn. Stat. Chapter 308A or 308B, including a rural electric cooperative association or a generation and transmission cooperative on behalf of and at the request of a member distribution utility;
- (5) a Minnesota political subdivision or local government including, but not limited to, a municipal electric utility, or a municipal power agency on behalf of and at the request of a member distribution utility, a county, statutory or home rule charter city, town,

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Approved by: Leah N. Peterson ~~Marcia A. Podratz~~  
Leah N. Peterson ~~Marcia A. Podratz~~  
Manager – Customer Analytics ~~Director – Rates~~

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**COMMUNITY-BASED ENERGY DEVELOPMENT (C-BED)**

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school district, or public or private higher education institution or any other local or regional governmental organization such as a board, commission, or association; or (6) a tribal council.

**TYPE OF SERVICE**

Output of the C-BED project shall be provided at 60 hertz and at the voltage and phase relationship as agreed to by Company and a qualifying owner.

**RATE**

A qualifying owner may sell all the energy produced by the C-BED project to Company or use a portion of the energy from the C-BED project and sell the remaining to Company. The following information provides guidelines for the negotiated power purchase agreements for service under this C-BED Schedule.

Company may purchase all or a portion of the energy made available by the qualifying owner from the C-BED project. A qualifying owner and Company shall negotiate the rate and power purchase agreement terms consistent with this Schedule. In the alternative, at the discretion of a qualifying owner, the qualifying owner and Company may negotiate a power purchase agreement with terms different from this Schedule. Company must receive Minnesota Public Utilities Commission approval of a power purchase agreement for a C-BED project. Nothing in this Schedule shall be construed to obligate Company to enter into a power purchase agreement.

The energy rate shall equal the net present value of the nominal payments to the C-BED project divided by the total expected energy production of the C-BED project over the 20-year life of the power purchase agreement with a rate higher in the first ten years of the power purchase agreement than in the last ten years. The receipt of the payment of this rate constitutes a transfer of the property rights of all renewable and other attributes/credits associated with the generation from the C-BED project to Company, unless otherwise agreed to by the qualifying owners of the C-BED project and Company.

Qualifying and nonqualifying owners shall provide sufficient security as determined by Company based on standard industry practice, risk-adjusted for the C-BED project, that considers such things as ownership arrangement, project accreditation, credit rating and experience of financing sources and project management and project development experience to secure performance under the power purchase agreement, and shall not transfer the C-BED project to a nonqualifying owner during the initial 20 years of the power purchase agreement.

A C-BED project that is operating under a power purchase agreement under this Schedule is not eligible for net energy billing under Minn. Stat. § 216B.164, subd. 3, or for production

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Manager – Customer Analytics ~~Director – Rates~~

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**COMMUNITY-BASED ENERGY DEVELOPMENT (C-BED)**

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incentives under Minn. Stat. § 216C.41.

**SERVICE CONDITIONS**

1. A C-BED project must be: (1) safely integrated into and operated within Company's grid without causing any adverse or unsafe consequences; and (2) consistent with Company's resource needs as identified in Company's most recent resource plan submitted under Minn. Stat. § 216B.2422 and meet Company's cost and reliability requirements to fulfill some or all of the identified need at a minimal impact to customer rates.
2. All electricity delivered to Company by a qualifying owner shall be measured by one or more meters installed at a single point of common coupling or as determined by Company. The meter(s) for C-BED service shall measure the flow of capacity and energy from a qualifying owner to Company only. Any flow of capacity and energy from Company to a qualifying owner shall be separately metered.
3. Service shall be provided under this Schedule if Company has sufficient capacity available in existing transmission and distribution facilities to provide such service at the location where service is requested.
4. A qualifying owner shall pay Company the installed cost of any additional required facilities, including any required studies and testing which, at a minimum, demonstrate upfront the C-BED project's technical feasibility and resource adequacy.
5. Company shall not be liable for any loss or damage, including consequential damages, caused by or resulting from any limitation in providing service under this Schedule.

**RATE, SERVICE, PROCESS AND TECHNICAL DOCUMENTS AVAILABILITY**

Related Company rate, service, process and technical documents for distributed generation are available ~~at:~~

~~[http://www.mnpower.com/regulatory\\_matters/distributed\\_generation/](http://www.mnpower.com/regulatory_matters/distributed_generation/)~~

~~or, by contacting Company at 218-722-2625\_ or 30 West Superior Street, Duluth, MN 55802.~~

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Leah N. Peterson ~~Marcia A. Podratz~~  
Manager – Customer Analytics ~~Director – Rates~~

**MISCELLANEOUS ELECTRIC REVENUE CHARGES TRANSFORMER RENTALS**

The following schedule of charges are applicable to standard, single phase, 60 hertz transformers rented to Company's customers. In addition to the rental charge, customer shall pay all delivery, installation and dismantling costs.-

Fixed Charge to be added to the first month's rental fee:-

First Transformer:

\_\_\_\_\_ Single Phase \$75.00  
 \_\_\_\_\_ Three Phase \$90.00

Each additional transformer under the same rental agreement:-

\_\_\_\_\_ Single Phase \$15.00  
 \_\_\_\_\_ Three Phase \$30.00

The table below contains monthly rental rates based on transformer prices as of January 1, 1981. These rates will be updated by the Rate Department when significant price changes occur.

**Single Phase, 60 Hertz Transformers**

	LINE TRANSFORMERS				PADMOUNT TRANSFORMERS - SINGLE PHASE			
Transformer	HV 2.0 x 7.2 x 8 kV	HV 2400/4160Y	HV 7200/120,470Y	HV 19,900/34,500Y	HV 2400/4160Y			
Size	LV 120/240	HV 7900/13,800Y	HV 13,200/22,900Y	LV 120/240	HV 7200/12,470Y			
	1 Bushing CSP or	LV 120/240	LV 120/240	2 Bushing Conventional	HV 7960/13,800Y		HV 13,200/22,900Y	HV 10,900/34,500Y
KVA	2 Bushing Conventional	2 Bushing Conventional	2 Bushing Conventional	125 kVBIL	150 kVBIL	LV 120/240	LV 120/240	LV 120/240
10	\$ 9.00	\$ 6.00	\$ 7.00	\$ 9.00	\$12.00			
25	11.00	9.00	9.00	9.00	13.00	\$23.00	\$24.00	\$26.00
50	16.00	13.00	13.00	14.00	22.00	26.00	27.00	30.00
100	29.00	24.00	24.00	26.00	32.00	37.00	39.00	46.00
167	43.00	40.00	40.00	45.00	50.00	48.00	50.00	55.00
250		51.00	52.00	57.00	64.00			
333		64.00	64.00	71.00	79.00			
600		82.00	83.00	91.00	101.00			

**Three Phase, 60 Hertz Padmount Transformers**

	HV 13,800Y/7960	HV 23,000/43,200	HV 34,500Y/19,900
	LV 480Y/277	LV 480/277	LV 480Y/277
kVA	LV 208Y/120	LV 208Y/120	LV 208Y/120
150	\$ 99	\$108	\$134
300	121	132	158
600	169	176	204
1,000	270	284	331
1,500	347	333	417
2,500	496	520	543

Minimum Charge - The Fixed Charge plus one month's Rental Charge.

Charges for additional months will be prorated when fractional month occurs.

Charges for Transformers other than those listed above, will be furnished by the Rate Department in each individual case.

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Approved by: Marcia A. Podratz  
**Marcia A. Podratz**  
 Director - Rates

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**RESIDENTIAL SERVICE**

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**RATE CODES**

Residential - General	20
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**APPLICATION**

To electric service for all domestic uses for residential customers in single-family dwellings subject to Company's Residential Service Rules, Extension Rules, Electric Service Regulations, and any applicable Riders. There is a maximum of one Residential – General or Residential – Space Heating service per customer.

A customer will be billed on the seasonal rate if the dwelling is typically occupied for 182 days or less each year.

**TYPE OF SERVICE**

Single phase, 60 hertz, at 120 to 120/240 volts, supplied through one meter at one point of delivery.

**RATE (Monthly)**

	<b>General &amp; Space Heating</b>	<b>Seasonal</b>
Service Charge	\$9.00	\$15.00
All kWh (¢/kWh)	9.403¢	9.624¢
0 kWh to 600 kWh discount for eligible customers	-3.761¢	

Plus any applicable Adjustments.

**MINIMUM CHARGE**

The Minimum Charge (monthly) shall be the Service Charge plus any applicable Adjustments.

In the case of Seasonal Service, the Minimum Charge (annually) shall not be less than the guaranteed annual revenue based on Company's Extension Rules.

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Filing Date: August 2, 2022 & November 1, 2021 MPUC Docket No.: E015/M-20-850 & E015/GR-21-335  
Effective Date: October 1, 2022 & Order Date: August 27, 2021 & February 28, 2023

Approved by: Leah N. Peterson  
Leah N. Peterson  
Manager – Customer Analytics

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**RESIDENTIAL SERVICE**

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**ADJUSTMENTS**

1. There shall be added to or deducted from the monthly billing, as computed above, a fuel and purchased energy adjustment determined in accordance with the Rider for Fuel and Purchased Energy Charge.
2. There shall be added to the monthly bill, as computed above, a transmission investment adjustment determined in accordance with the Rider for Transmission Cost Recovery.
3. There shall be added to the monthly bill, as computed above, a renewable resources adjustment determined in accordance with the Rider for Renewable Resources.
4. There shall be added to the monthly bill, as computed above, a conservation program adjustment determined in accordance with the Rider for Conservation Program Adjustment.
5. There shall be added to the monthly bill, as computed above, a Low-Income Affordability Program Surcharge determined in accordance with the Rider for Customer Affordability of Residential Electricity (CARE).
6. There shall be added to or deducted from the monthly billing, as computed above, a solar energy adjustment determined in accordance with the Rider for Solar Energy Adjustment.
7. Plus the applicable proportionate part of any taxes and assessments imposed by any governmental authority which are assessed on the basis of meters or customers, or the price of or revenues from electric energy or service sold, or the volume of energy generated, transmitted or purchased for sale or sold.
8. Bills for service within the corporate limits of the applicable city shall include an upward adjustment as specified in the applicable Rider for the city's Franchise Fee.
9. An eligible customer is defined as a customer who has average monthly usage that is less than or equal to the usage threshold of 1,000 kWh, along with being a low-income customer. A low-income customer is defined as eligible for the Low Income Home.  
  
Energy Assistance Program ("LIHEAP") in Minnesota Power's billing system or a customer who has completed a self-declaration process. The qualification for the discount would be based on a monthly usage average using twelve months of historical usage.
10. Eligible customers will receive the discount for a one year time period, at which point average monthly usage will be re-calculated to determine the continued eligibility for the following year.
11. Self-declaration for the low-income eligibility will require a renewal every two years in general and every four years for those on a fixed income.

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**Approved by:**  Leah N. Peterson

**Leah N. Peterson**

**Manager – Customer Analytics**

**RESIDENTIAL SERVICE**

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- 12. The discount for eligible customers is applied to the first 600 kWh each month, as applicable.
- 13. The combination of conservation program, transmission cost, renewable resources, and solar energy adjustments may be shown on Customer’s bills as the Minnesota Policy Adjustment.

**PAYMENT**

Bills are due and payable 25 days following the date the bill is rendered or such later date as may be specified on the bill.

**CONTRACT PERIOD**

Not less than thirty days or such longer period as may be required under an Electric Service Agreement.

For Seasonal Residential Service, the initial contract period is one year or such longer period as may be required under an extension agreement, with one year renewal periods.

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**Leah N. Peterson**  
**Manager – Customer Analytics**

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**RESIDENTIAL DUAL FUEL INTERRUPTIBLE ELECTRIC SERVICE**

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**RATE CODES**

21

**APPLICATION**

To the interruptible electric service requirements of all-year Residential Customers where a non-electric source of energy is available to satisfy these requirements during periods of interruption. Service is subject to the Company's Electric Service Regulations and any applicable Riders.

**TYPE OF SERVICE**

The small service rates are applicable where connected load is 75 kilowatts (kW) or less single phase and served at 120 volt, 120/240 volt or 120/208 network voltage and supplied through one meter at one point of delivery.

The large service rates are for any three phase customers, or any current transformer rated single phase services. The connected load on these services is larger than 75 kW and is supplied through one meter at one point of delivery.

**DUAL FUEL PROGRAM OPTIONS**

Dual Fuel (standard)

Customer must be prepared to have load interrupted for up to 300 hours of customer's Dual Fuel requirements during any annual period. Dual Fuel load can be interrupted two times per day up to four-hours at a time. There will also be at least two hours between any interruptions.

Dual Fuel Plus

Customer must be prepared to supply all of the interruptible load from an alternative energy source for up to 1,000 hours of customer's Dual Fuel requirements during any annual period. Dual Fuel load can be interrupted for 20 hours per calendar day. In the event of a 20-hour interruption period, there will be a period of at least two hours before the next interruption period.

**RATE (Monthly)**

Service Charge

Small Service	\$6.00
Large Service	\$16.00

Energy Charge – Dual Fuel (standard)

Small Service	6.916¢ per kWh
Large Service	6.916¢ per kWh

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**RESIDENTIAL DUAL FUEL INTERRUPTIBLE ELECTRIC SERVICE**

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Energy Charge - Dual Fuel Plus

Small Service 4.703¢ per kWh  
Large Service 4.703¢ per kWh

Plus any applicable Adjustments.

Customers who have a qualified Air Source Heat Pump as approved by the company, may elect to be exempt from dual fuel interruptions from June through September and would pay the energy charge below.

Energy Charge

All kWh (per kWh) 9.403¢

**MINIMUM CHARGE (Monthly)**

The Minimum Charge shall be the Service Charge plus any applicable Adjustments.

**ADJUSTMENTS**

1. There shall be added to or deducted from the monthly bill, as computed above, a fuel and purchased energy adjustment determined in accordance with the Rider for Fuel and Purchased Energy Charge.
2. There shall be added to the monthly bill, as computed above, a transmission investment adjustment determined in accordance with the Rider for Transmission Cost Recovery.
3. There shall be added to the monthly bill, as computed above, a renewable resources adjustment determined in accordance with the Rider for Renewable Resources.
4. There shall be added to the monthly bill, as computed above, a conservation program adjustment determined in accordance with the Rider for Conservation Program Adjustment.
5. There shall be added to or deducted from the monthly billing, as computed above, a solar energy adjustment determined in accordance with the Rider for Solar Energy Adjustment.
6. Plus the applicable proportionate part of any taxes and assessments imposed by any governmental authority which are assessed on the basis of meters or customers, or the price of or revenues from electric energy or service sold.
7. Bills for service within the corporate limits of the applicable city shall include an upward adjustment as specified in the applicable Rider for the city's Franchise Fee.

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Manager – Customer Analytics

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**RESIDENTIAL DUAL FUEL INTERRUPTIBLE ELECTRIC SERVICE**

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8. The combination of conservation program, transmission cost, renewable resources, and solar energy adjustments may be shown on Customer's bills as the Minnesota Policy Adjustment.

**PAYMENT**

Bills are due and payable 25 days following the date the bill is rendered or such later date as may be specified on the bill.

**CONTRACT PERIOD**

Not less than thirty days or such longer period as may be required under an Electric Service Agreement.

**SERVICE CONDITIONS**

1. The primary energy source for the Company approved Dual Fuel installation must be electric. The backup heating source must be a non-electric, externally vented heating system, of sufficient size, capable of continuous operation. Under no circumstances will firm electric service or a back-up generator qualify as the secondary or back-up energy source.
2. The interruptible load of the approved Dual Fuel installation shall be separately served and metered and shall at no time be connected to facilities serving customer's firm load.
3. Interruption will normally occur at such times:
  - (a) when the Company is required to use oil-fired generation equipment or to purchase power that results in equivalent production cost,
  - (b) when the Company expects to incur a new system peak,
  - (c) at such other times when, in the Company's opinion, system reliability is endangered,
  - (d) when the Company performs necessary testing for certification of interruptibility of customers' loads.
4. Company shall not be liable for any loss or damage caused by or resulting from any interruption of service except in the case of gross negligence on the part of the Company.
5. If Company is unable to disconnect with integrated disconnects in the meters, Company will provide and customer will install as directed by the Company, equipment to provide signals to control load. Customer must provide a continuous 120 volt AC power source at the Company's control point for operation of the Company's remote control equipment.

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Manager – Customer Analytics



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**RESIDENTIAL DUAL FUEL INTERRUPTIBLE ELECTRIC SERVICE**

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6. The rate contemplates that this service will utilize existing facilities with no additional major expenditures. Customer shall pay Company the installed cost of any additional facilities required which are not supported by this rate.

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Manager – Customer Analytics

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**RESIDENTIAL FIXED OFF-PEAK SERVICE**

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**RATE CODES**

24

**APPLICATION**

To electric service for residential customers for controlled energy storage or other loads which will be energized only for the time period between 10 p.m. and 6 a.m. Central Prevailing Time each day. Service is subject to the Company's Electric Service Regulations and any applicable riders.

**TYPE OF SERVICE**

The small service rates are applicable where connected load is 75 kW or less single phase and served at 120 volt, 120/240 volt or 120/208 network voltage and supplied through one meter at one point of delivery.

The large service rates are for any three phase customers or any current transformer rated single phase services. The connected load on these services is larger than 75 kW and is supplied through one meter at one point of delivery.

**RATE (Monthly)**

Service Charge

Small Service	\$6.00
Large Service	\$16.00

Energy Charge

Small Service (per kWh)	4.703¢
Large Service (per kWh)	4.703¢

Plus any applicable Adjustments.

**MINIMUM CHARGE (Monthly)**

The Minimum Charge shall be the Service Charge plus any applicable Adjustments.

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Manager – Customer Analytics

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**RESIDENTIAL FIXED OFF-PEAK SERVICE**

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**ADJUSTMENTS**

1. There shall be added to or deducted from the monthly bill, as computed above, a fuel and purchased energy adjustment determined in accordance with the Rider for Fuel and Purchased Energy Charge.
2. There shall be added to the monthly bill, as computed above, a transmission investment adjustment determined in accordance with the Rider for Transmission Cost Recovery.
3. There shall be added to the monthly bill, as computed above, a renewable resource adjustment determined in accordance with the Rider for Renewable Resources.
4. There shall be added to the monthly bill, as computed above, a conservation program adjustment determined in accordance with the Rider for Conservation Program Adjustment.
5. There shall be added to or deducted from the monthly billing, as computed above, a solar energy adjustment determined in accordance with the Rider for Solar Energy Adjustment.
6. Plus the applicable proportionate part of any taxes and assessments imposed by any governmental authority which are assessed on the basis of meters or customers, or the price of or revenues from electric energy or service sold.
7. Bills for service within the corporate limits of the applicable city shall include an upward adjustment as specified in the applicable Rider for the city's Franchise Fee.
8. The combination of conservation program, transmission cost, renewable resources, and solar energy adjustments may be shown on Customer's bills as the Minnesota Policy Adjustment.

**PAYMENT**

Bills are due and payable 25 days following the date the bill is rendered or such later date as may be specified on the bill.

**CONTRACT PERIOD**

Not less than thirty days or such longer period as may be required under an Electric Service Agreement.

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**Manager – Customer Analytics**

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**RESIDENTIAL FIXED OFF-PEAK SERVICE**

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**SERVICE CONDITIONS**

1. The controlled load shall be separately served and metered and shall at no time be connected to facilities serving customer's other loads.
2. The total connected controlled load shall not exceed 100 kW.
3. Any controlled energy storage load to which this service schedule applies must have sufficient capacity to satisfy the customer's energy needs during the non-energized period.
4. The Company shall not be liable for any loss or damage caused by or resulting from any interruption of service except in the case of gross negligence on the part of the Company.
5. Where direct load control by meter is not available, customer's load shall be controlled by a switching device approved or supplied by the Company and paid for and installed by Customer. Customer must provide a continuous 120 volt AC power source at Company's control point for operation of Company's control equipment.
6. The rate contemplates that this service will utilize existing facilities with no additional major expenditures. Customer shall pay Company the installed cost of any additional facilities required which are not supported by this rate.

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**RESIDENTIAL ELECTRIC VEHICLE SERVICE**

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**RATE CODES**

28

**APPLICATION**

To electric service for residential customers for the sole purpose of recharging electric vehicle(s). Service is subject to Company's Electric Service Regulations and any applicable riders.

**TYPE OF SERVICE**

Single phase, 60 hertz, voltages of 120 to 240 volts, supplied through one meter at one point of delivery.

**RATE (Monthly)**

<u>Service Charge</u>	\$4.25
<u>Off-Peak Energy Charge</u> All kWh (per kWh)	3.145¢
<u>On-Peak Energy Charge</u> All kWh (per kWh)	11.233¢

Plus any applicable Adjustments.

**RENEWABLE ENERGY OPTION**

Customers taking service under this schedule have the option to purchase energy from the Company's current mix of energy supply sources at the rates shown above or entirely from renewable energy sources. "Renewable energy" means electricity generated through use of any of the following resources: wind, solar, geothermal, hydro, trees or other vegetation, or landfill gas. Participation by the Customer is voluntary, and Customers who elect this option shall commit to renewable energy for no less than one year. The rate for the renewable energy option will include a 2.5¢ per kWh surcharge in addition to the per kWh energy charges shown above.

**MINIMUM CHARGE (Monthly)**

The Minimum Charge shall be the Service Charge plus any applicable Adjustments.

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**Manager – Customer Analytics**

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**RESIDENTIAL ELECTRIC VEHICLE SERVICE**

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**ADJUSTMENTS**

1. There shall be added to or deducted from the monthly bill, as computed above, a fuel and purchased energy adjustment determined in accordance with the Rider for Fuel and Purchased Energy Charge.
2. There shall be added to the monthly bill, as computed above, a transmission investment adjustment determined in accordance with the Rider for Transmission Cost Recovery.
3. There shall be added to the monthly bill, as computed above, a renewable resource adjustment determined in accordance with the Rider for Renewable Resources.
4. There shall be added to the monthly bill, as computed above, a conservation program adjustment determined in accordance with the Rider for Conservation Program Adjustment.
5. There shall be added to or deducted from the monthly billing, as computed above, a solar energy adjustment determined in accordance with the Rider for Solar Energy Adjustment.
6. Plus the applicable proportionate part of any taxes and assessments imposed by any governmental authority which are assessed on the basis of meters or customers, or the price of or revenues from electric energy or service sold.
7. Bills for service within the corporate limits of the applicable city shall include an upward adjustment as specified in the applicable Rider for the city's Franchise Fee.
8. The combination of conservation program, transmission cost, renewable resources, and solar energy adjustments may be shown on Customer's bills as the Minnesota Policy Adjustment.

**PAYMENT**

Bills are due and payable 25 days following the date the bill is rendered or such later date as may be specified on the bill.

**CONTRACT PERIOD**

Not less than thirty days or such longer period as may be required under an Electric Service Agreement.

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**Manager – Customer Analytics**

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**RESIDENTIAL ELECTRIC VEHICLE SERVICE**

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**SERVICE CONDITIONS**

1. The Residential Off-Peak Electric Vehicle Service load shall be separately served and metered and shall at no time be connected to facilities serving Customer's other loads. To be eligible for this rate, Customer must also take Residential Service under the General, Space Heating, or Seasonal rate.
2. The total connected off-peak load shall not exceed 100 kW.
3. Company shall not be liable for any loss or damage caused by or resulting from any interruption of service except in the case of gross negligence on the part of the Company.
4. The rate contemplates that this service will utilize existing facilities with no additional major expenditures. Customer shall pay Company the installed cost of any additional facilities required which are not supported by this rate.
5. On-Peak and Off-Peak Energy Defined: The On-Peak Energy shall be defined as energy used from 8:00 a.m. to 10:00 p.m., Monday through Friday, inclusive, excluding holidays. The Off-Peak Energy shall include energy used in all other hours. Holidays shall be those days nationally designated and celebrated as New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving and Christmas.

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**Manager – Customer Analytics**

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**GENERAL SERVICE**

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**RATE CODES**

25

**APPLICATION**

To any customer's electric service requirements when the total electric requirements are supplied through one meter. Service shall be delivered at one point from existing facilities of adequate type and capacity and metered at (or compensated to) the voltage of delivery. Service hereunder is limited to Customers with total power requirements of less than 10,000 kW and is subject to Company's Electric Service Regulations and any applicable Riders.

Applicable to multiple metered service only in conjunction with the respective Rider for such service.

**TYPE OF SERVICE**

Single phase, three phase or single and three phase, 60 hertz, at one standard low voltage of 120/240 to 4160 volts; except that within the Low Voltage Network Area service shall be three phase, four wire, 60 hertz, 277/480 volts.

**RATE (Monthly)**

CUSTOMERS WITHOUT A DEMAND METER

Service Charge	\$15.00
Energy Charge for all kWh	9.332¢

CUSTOMERS WITH A DEMAND METER

Service Charge	\$15.00
Demand Charge for all kW	\$8.00
Energy Charge for all kWh	6.507¢

Plus any applicable Adjustments.

**MINIMUM CHARGE (Monthly)**

The appropriate service charge plus any applicable Adjustments, however, in no event will the Minimum Charge (Monthly) for three phase service be less than \$25.00 nor will the Demand Charge per kW of Billing Demand be less than the Minimum Demand specified in customer's contract.

Plus any applicable Adjustments.

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**Leah N. Peterson**  
**Manager – Customer Analytics**



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**GENERAL SERVICE**

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**HIGH VOLTAGE SERVICE**

Where customer contracts for service delivered and metered at (or compensated to) the available primary voltage of 13,000 volts or higher, the monthly bill, before Adjustments, will be subject to a discount of \$2.45 per kW of Billing Demand. In addition, where customer contracts for service delivered and metered at (or compensated to) the available transmission voltage of 115,000 volts or higher, the monthly bill, before Adjustments, will be further subject to a discount 0.800¢ per kWh of Energy. Where service is delivered and metered at (or compensated to) the available distribution bulk delivery voltage of 23,000 volts to 46,000 volts, the Energy Charge will also be subject to a discount of 0.153¢ per kWh of Energy.

High Voltage Service shall not be available from the Low Voltage Network Area as designated by Company.

**ADJUSTMENTS**

1. There shall be added to or deducted from the monthly bill, as computed above, a fuel and purchased energy adjustment determined in accordance with the Rider for Fuel and Purchased Energy Charge.
2. There shall be added to the monthly bill, as computed above, a transmission investment adjustment determined in accordance with the Rider for Transmission Cost Recovery.
3. There shall be added to the monthly bill, as computed above, a renewable resources adjustment determined in accordance with the Rider for Renewable Resources.
4. There shall be added to the monthly bill, as computed above, a conservation program adjustment determined in accordance with the Rider for Conservation Program Adjustment.
5. There shall be added to the monthly bill, as computed above, a Low-Income Affordability Program Surcharge determined in accordance with the Rider for Customer Affordability of Residential Electricity (CARE).
6. There shall be added to or deducted from the monthly billing, as computed above, a solar energy adjustment determined in accordance with the Rider for Solar Energy Adjustment.
7. Plus the applicable proportionate part of any taxes and assessments imposed by any governmental authority which are assessed on the basis of meters or customers, or the price of revenues from electric energy or service sold, or the volume of energy generated, transmitted or purchased for sale or sold.

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**Manager – Customer Analytics**

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**GENERAL SERVICE**

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8. Bills for service within the corporate limits of the applicable city shall include an upward adjustment as specified in the applicable Rider for the city's Franchise Fee.
9. The combination of conservation program, transmission cost, renewable resources, and solar energy adjustments may be shown on Customer's bills as the Minnesota Policy Adjustment.

**DETERMINATION OF THE BILLING DEMAND**

When customer's use exceeds 2,500 kWh for three consecutive months or where the connected load indicates customer's demand may be greater than 10 kW, the customer may be placed on a demand rate.

The Billing Demand will then be the kW measured during the 15-minute period of customer's greatest use during the month, as adjusted for power factor, but not less than the minimum demand specified in customer's contract.

Demand will be adjusted by multiplying by 90% and dividing by the average monthly power factor in percent when the average monthly power factor is less than 90% lagging. However, in no event shall the average monthly power factor used for calculation in this paragraph be less than 45%.

**PAYMENT**

Bills are due and payable 15 days following the date the bill is rendered or such later date as may be specified on the bill.

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Filing Date  November 1, 2021  MPUC Docket No.  E015/GR-21-335   
Effective Date   Order Date  February 28, 2023

Approved by:  Leah N. Peterson   
**Leah N. Peterson**  
**Manager – Customer Analytics**

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**PILOT FOR COMMERCIAL ELECTRIC VEHICLE CHARGING SERVICE**

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**RATE CODES**

29EV

**APPLICATION**

Available while this Pilot Program is in effect, to Commercial and Industrial customer's electric service requirements for electric vehicle loads including battery charging and accessory usage which are supplied through one meter. Service shall be delivered at one point from existing facilities of adequate type and capacity and metered at (or compensated to) the voltage of delivery. Service hereunder is limited to Customers with total power requirements greater than 10 kW but less than 10,000 kW and is subject to Company's Electric Service Regulations and any applicable Riders. Customers taking Service must reasonably cooperate with Company in providing information for annual compliance filings with the Minnesota Public Utilities Commission as set forth in the December 12, 2019 Order in Docket No. E015/M-19-337.

**TYPE OF SERVICE**

Single phase, three phase or single and three phase, 60 hertz, at one standard low voltage of 120/240 to 4160 volts; except that within the Low Voltage Network Area service shall be three phase, four wire, 60 hertz, 277/480 volts.

**RATE (Monthly)**

<u>Service Charge</u>	\$15.00
<u>Demand Charge for On-Peak kW</u>	\$8.00
<u>Energy Charge for all kWh</u>	6.507¢

Plus any applicable Adjustments.

**MINIMUM CHARGE (Monthly)**

The appropriate service charge plus any applicable Adjustments; however, in no event will the Minimum Charge (Monthly) for three phase service be less than \$25.00 nor will the Demand Charge per kW of Billing Demand be less than the Minimum Demand specified in customer's contract.

Plus any applicable Adjustments.

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**Leah N. Peterson**  
Manager – Customer Analytics

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**PILOT FOR COMMERCIAL ELECTRIC VEHICLE CHARGING SERVICE**

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**HIGH VOLTAGE SERVICE**

Where customer contracts for service delivered and metered at (or compensated to) the available primary voltage of 13,000 volts or higher, the monthly bill, before Adjustments, will be subject to a discount of \$2.45 per kW of Billing Demand. In addition, where customer contracts for service delivered and metered at (or compensated to) the available transmission voltage of 115,000 volts or higher, the monthly bill, before Adjustments, will be further subject to a discount 0.800¢ per kWh of Energy. Where service is delivered and metered at (or compensated to) the available distribution bulk delivery voltage of 23,000 volts to 46,000 volts, the Energy Charge will also be subject to a discount of 0.153¢ per kWh of Energy.

High Voltage Service shall not be available from the Low Voltage Network Area as designated by Company.

**ADJUSTMENTS**

1. There shall be added to or deducted from the monthly bill, as computed above, a fuel and purchased energy adjustment determined in accordance with the Rider for Fuel and Purchased Energy Charge.
2. There shall be added to the monthly bill, as computed above, a transmission investment adjustment determined in accordance with the Rider for Transmission Cost Recovery.
3. There shall be added to the monthly bill, as computed above, a renewable resources adjustment determined in accordance with the Rider for Renewable Resources.
4. There shall be added to the monthly bill, as computed above, a conservation program adjustment determined in accordance with the Rider for Conservation Program Adjustment.
5. There shall be added to the monthly bill, as computed above, a Low-Income Affordability Program Surcharge determined in accordance with the Rider for Customer Affordability of Residential Electricity (CARE).
6. There shall be added to or deducted from the monthly billing, as computed above, a solar energy adjustment determined in accordance with the Rider for Solar Energy Adjustment.
7. Plus the applicable proportionate part of any taxes and assessments imposed by any governmental authority which are assessed on the basis of meters or customers, or the price of revenues from electric energy or service sold, or the volume of energy generated, transmitted or purchased for sale or sold.

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**Manager – Customer Analytics**

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**PILOT FOR COMMERCIAL ELECTRIC VEHICLE CHARGING SERVICE**

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8. Bills for service within the corporate limits of the applicable city shall include an upward adjustment as specified in the applicable Rider for the city's Franchise Fee.
9. The combination of conservation program, transmission cost, renewable resources, and solar energy adjustments may be shown on Customer's bills as the Minnesota Policy Adjustment.

**DETERMINATION OF THE BILLING DEMAND**

The Billing Demand will be the kW measured during the 15-minute period of customer's greatest use during the On-Peak periods during the month, as adjusted for power factor, but not less than the minimum demand specified in customer's contract. On-Peak periods shall be defined as 3:00 p.m. to 8:00 p.m., Monday through Friday, inclusive, excluding holidays. Holidays shall be those days nationally designated and celebrated as New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving and Christmas. Super Off-Peak shall be defined as 11:00 p.m. to 5:00 a.m., Monday through Friday, inclusive, excluding holidays. Off-Peak shall be all other hours other than On-Peak or Super Off-Peak. There shall be no Demand Charge applied during Off-Peak or Super Off-Peak hours.

Demand will be adjusted by multiplying by 90% and dividing by the average monthly power factor in percent when the average monthly power factor is less than 90% lagging. However, in no event shall the average monthly power factor used for calculation in this paragraph be less than 45%.

**DEMAND CHARGE CAP**

In no month shall the Demand Charge exceed 30% of customer's total bill excluding any applicable taxes and fees. If the Demand Charge is greater than 30% of the subtotal of the Service Charge, the Demand Charge, the Energy Charge, and all adjustments listed above, the customer shall receive an EV Demand Credit which will be applied against the Demand Charge, capping it at 30% of the pre-tax bill.

**PAYMENT**

Bills are due and payable 15 days following the date the bill is rendered or such later date as may be specified on the bill.

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**Manager – Customer Analytics**

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**COMMERCIAL/INDUSTRIAL DUAL FUEL INTERRUPTIBLE ELECTRIC SERVICE**

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**RATE CODES**

26

**TERRITORY**

Applicable to all Rate Areas.

**APPLICATION**

To the interruptible electric service requirements of Commercial/Industrial Customers where an alternative source of energy is available to satisfy these requirements during periods of interruption. Service shall be delivered at one point from facilities of adequate type and capacity and shall be metered at (or compensated to) the voltage of delivery. Service is subject to the Company's Electric Service Regulations and any applicable Riders.

**TYPE OF SERVICE**

The small service rates are applicable where connected load is 75 kilowatts (kW) or less single phase and served at 120 volt, 120/240 volt or 120/208 network voltage and supplied through one meter at one point of delivery.

The large service rates are for any three phase customers, or any current transformer rated single phase services. The connected load on these services is larger than 75 kW and is supplied through one meter at one point of delivery.

**DUAL FUEL PROGRAM OPTIONS**

Dual Fuel (standard)

Customer must be prepared to have load interrupted for up to 300 hours of customer's Dual Fuel requirements during any annual period. Dual Fuel load can be interrupted two times per day up to four-hours at a time. There will also be at least two hours between any interruptions.

Dual Fuel Plus

Customer must be prepared to supply all of the interruptible load from an alternative energy source for up to 1,000 hours of customer's Dual Fuel requirements during any annual period. Dual Fuel load can be interrupted for 20-hours per calendar day. In the event of a 20-hour interruption period, there will be a period of at least two hours before the next interruption period.

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**COMMERCIAL/INDUSTRIAL DUAL FUEL INTERRUPTIBLE ELECTRIC SERVICE**

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**RATE (Monthly)**

Service Charge

Small Service	\$6.00
Large Service	\$16.00

Energy Charge – Dual Fuel (standard)

Small Service	6.916¢ per kWh
Large Service-Low Voltage	6.916¢ per kWh
Large Service-High Voltage	6.770¢ per kWh

Energy Charge – Dual Fuel Plus

Small Service	4.703¢ per kWh
Large Service-Low Voltage	4.703¢ per kWh
Large Service-High Voltage	4.601¢ per kWh

Plus any applicable Adjustments.

The High Voltage Service Rate is applicable where service is delivered and metered at (or compensated to) the available high voltage level (13,000 volt system or higher).

**MINIMUM CHARGE (Monthly)**

The Minimum Charge shall be the Service Charge plus any applicable Adjustments.

**ADJUSTMENTS**

1. There shall be added to or deducted from the monthly bill, as computed above, a fuel and purchased energy adjustment determined in accordance with the Rider for Fuel and Purchased Energy Charge.
2. There shall be added to the monthly bill, as computed above, a transmission investment adjustment determined in accordance with the Rider for Transmission Cost Recovery.
3. There shall be added to the monthly bill, as computed above, a renewable resources adjustment determined in accordance with the Rider for Renewable Resources.
4. There shall be added to the monthly bill, as computed above, a conservation program adjustment determined in accordance with the Rider for Conservation Program Adjustment.
5. There shall be added to or deducted from the monthly billing, as computed above, a solar energy adjustment determined in accordance with the Rider for Solar Energy Adjustment.

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**COMMERCIAL/INDUSTRIAL DUAL FUEL INTERRUPTIBLE ELECTRIC SERVICE**

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6. Plus the applicable proportionate part of any taxes and assessments imposed by any governmental authority which are assessed on the basis of meters or customers, or the price of or revenues from electric energy or service sold.
7. Bills for service within the corporate limits of the applicable city shall include an upward adjustment as specified in the applicable Rider for the city's Franchise Fee.
8. The combination of conservation program, transmission cost, renewable resources, and solar energy adjustments may be shown on Customer's bills as the Minnesota Policy Adjustment.

**PAYMENT**

Bills are due and payable 15 days following the date the bill is rendered or such later date as may be specified on the bill.

**CONTRACT PERIOD**

Not less than one year or such longer period as may be required under an Electric Service Agreement.

**SERVICE CONDITIONS**

1. The primary energy source for the Company approved Dual Fuel installation must be electric. An approved Dual Fuel installation requires that the secondary or back-up energy source be capable of continuous operation. Under no circumstances will firm electric service or a back-up generator qualify as the secondary or back-up energy source.
2. The interruptible load of the approved Dual Fuel installation shall be separately served and metered and shall at no time be connected to facilities serving customer's firm load.
3. Interruption will normally occur at such times:
  - (a) when the Company is required to purchase or generate power at a cost higher than customer's energy charge,
  - (b) when the Company expects to incur a system peak,
  - (c) when, in the Company's opinion, the reliability of the system is endangered, or
  - (d) when the Company performs necessary testing of interruptibility of customer's loads.

Interruptions shall normally occur for reliability-related needs before interruptions for any certified interruptible loads for Large Power, Large Light and Power, and General Service.

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**COMMERCIAL/INDUSTRIAL DUAL FUEL INTERRUPTIBLE ELECTRIC SERVICE**

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4. The Company shall not be liable for any loss or damage caused by or resulting from any interruption of service except in the case of gross negligence on the part of the Company.
5. If Company is unable to disconnect with integrated disconnects in the meters, Company will provide and customer will install as directed by the Company, equipment to provide signals to control load. Customer must provide a continuous 120 volt AC power source at the Company's control point for operation of the Company's remote control equipment.
6. The rate contemplates that this service will utilize existing facilities with no additional major expenditures. Customer shall pay Company the installed cost of any additional facilities required which are not supported by this rate. Customers who have guaranteed annual revenue commitments to support line extension costs under a firm rate schedule that are not fully satisfied before switching to Dual Fuel service may be required to have their extension cost contributions recalculated.
7. Upon receiving a control signal from the Company, the Customer must shed its interruptible load in ten (10) minutes or less, and for a duration as required by the Company, as specified in Dual Fuel program options above.
8. Those customers who fail to interrupt their interruptible load after being notified to do so by the Company shall be responsible for all costs incurred by the Company due to such failure, including but not limited to penalties assessed the Company by the Midcontinent Independent System Operator (MISO) in the event the Company experiences a system capacity deficiency. Those costs shall be charged on a pro rata basis to all customers who did not interrupt as requested. Such customers shall also be billed as follows:
  - (a) The first failure to interrupt shall result in the Customer being billed for the entire month on the standard applicable General Service or Large Light and Power Service Schedule (thereby not receiving an interruptible discount).
  - (b) If a second such failure to interrupt occurs, in addition to billing as specified in (a) above, the Company reserves the right to discontinue customer's service under the Dual Fuel Interruptible Electric Service Schedule.

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**Manager – Customer Analytics**

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**COMMERCIAL/INDUSTRIAL FIXED OFF-PEAK SERVICE**

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**RATE CODE**

27

**APPLICATION**

To electric service for commercial/industrial customers for controlled energy storage or other loads which will be energized only for the time period between 10 p.m. and 6 a.m. Central Prevailing Time (CPT) each day. Service is subject to the Company's Electric Service Regulations and any applicable riders.

**TYPE OF SERVICE**

The small service rates are applicable where connected load is 75 kW or less single phase and served at 120 volt, 120/240 volt or 120/208 network voltage and supplied through one meter at one point of delivery.

The large service rates are for any three phase customers or any current transformer rated single phase services. The connected load on these services is larger than 75 kW and is supplied through one meter at one point of delivery.

**RATE (Monthly)**

Service Charge

Small Service	\$6.00
Large Service	\$16.00

Energy Charge

Small Service - Low Voltage	4.703¢ per kWh
Large Service - Low Voltage	4.703¢ per kWh
Large Service - High Voltage	4.710¢ per kWh

Plus any applicable Adjustments.

The High Voltage Service Rate is applicable where service is delivered and metered at (or compensated to) the available high voltage level (13,000 volt system or higher).

**MINIMUM CHARGE (Monthly)**

The Minimum Charge shall be the Service Charge plus any applicable Adjustments.

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Manager – Customer Analytics

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**COMMERCIAL/INDUSTRIAL FIXED OFF-PEAK SERVICE**

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**ADJUSTMENTS**

1. There shall be added to or deducted from the monthly bill, as computed above, a fuel and purchased energy adjustment determined in accordance with the Rider for Fuel and Purchased Energy Charge.
2. There shall be added to the monthly bill, as computed above, a transmission investment adjustment determined in accordance with the Rider for Transmission Cost Recovery.
3. There shall be added to the monthly bill, as computed above, a renewable resources adjustment determined in accordance with the Rider for Renewable Resources.
4. There shall be added to the monthly bill, as computed above, a conservation program adjustment determined in accordance with the Rider for Conservation Program Adjustment.
5. There shall be added to or deducted from the monthly billing, as computed above, a solar energy adjustment determined in accordance with the Rider for Solar Energy Adjustment.
6. Plus the applicable proportionate part of any taxes and assessments imposed by any governmental authority which are assessed on the basis of meters or customers, or the price of or revenues from electric energy or service sold.
7. Bills for service within the corporate limits of the applicable city shall include an upward adjustment as specified in the applicable Rider for the city's Franchise Fee.
8. The combination of conservation program, transmission cost, renewable resources, and solar energy adjustments may be shown on Customer's bills as the Minnesota Policy Adjustment.

**PAYMENT**

Bills are due and payable 15 days following the date the bill is rendered or such later date as may be specified on the bill.

**CONTRACT PERIOD**

Not less than thirty days or such longer period as may be required under an Electric Service Agreement.

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**Manager – Customer Analytics**

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**COMMERCIAL/INDUSTRIAL FIXED OFF-PEAK SERVICE**

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**SERVICE CONDITIONS**

1. The controlled load shall be separately served and metered and shall at no time be connected to facilities serving customer's other loads.
2. The total connected controlled load shall not exceed 200 kW.
3. Any controlled energy storage load to which this service schedule applies must have sufficient capacity to satisfy the customer's energy needs during the non-energized period.
4. The Company shall not be liable for any loss or damage caused by or resulting from any interruption of service except in the case of gross negligence on the part of the Company.
5. Where direct load control by meter is not available, customer's load shall be controlled by a switching device approved or supplied by the Company and paid for and installed by Customer. Customer must provide a continuous 120 volt AC power source at Company's control point for operation of Company's control equipment.
6. The rate contemplates that this service will utilize existing facilities with no additional major expenditures. Customer shall pay Company the installed cost of any additional facilities required which are not supported by this rate. Customers who have guaranteed annual revenue commitments to support line extension costs under a firm rate schedule that are not fully satisfied before switching to Controlled Access Electric Service may be required to have their extension cost contributions recalculated.

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**Manager – Customer Analytics**

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**LARGE LIGHT AND POWER SERVICE**

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**RATE CODES**

75

**APPLICATION**

To the entire electric service requirements on customer's premises delivered at one point from existing facilities of adequate type and capacity and metered at (or compensated to) the voltage of delivery.

Service hereunder is limited to Customers with total power requirements of less than 50,000 kW and is subject to Company's Electric Service Regulations and any applicable Riders. Customers with total power requirements in excess of 10,000 kW shall be served under this rate only where customer and Company have executed an electric service agreement having an initial minimum term of ten (10) years with a minimum cancellation provision of four (4) years.

**TYPE OF SERVICE**

Single phase, three phase or single and three phase, 60 hertz, at one standard low voltage of 120/240 to 4160 volts; except that within the Low Voltage Network Area service shall be three phase, four wire, 60 hertz, 277/480 volts.

**RATE (Monthly)**

Demand Charge

For the first 100 kW or less of Billing Demand \$1,050.00  
All additional kW of Billing Demand (\$/kW) \$9.50

Transmission Demand Charge

All kW of Billing Demand (\$/kW) \$4.00

Energy Charge

All kWh (¢/kWh) 4.574¢

Plus any applicable Adjustments.

**HIGH VOLTAGE SERVICE**

Where service is delivered and metered at (or compensated to) the available primary voltage of 13,000 volts or higher, the Demand Charge will be subject to a discount of \$2.45 per kW of Billing Demand. In addition, where service is delivered and metered at (or compensated to) the available transmission voltage of 115,000 volts or higher, the Energy Charge will be subject to a discount of 0.800¢ per kWh of Energy. Where service is delivered and metered

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**LARGE LIGHT AND POWER SERVICE**

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at (or compensated to) the available distribution bulk delivery voltage of 23,000 to 46,000 volts, the Energy Charge will also be subject to a discount of 0.153¢ per kWh of Energy.

High voltage service shall not be available from the Low Voltage Network Area as designated by Company.

**ADJUSTMENTS**

1. There shall be added to or deducted from the monthly bill, as computed above, a fuel and purchased energy adjustment determined in accordance with the Rider for Fuel and Purchased Energy Charge.
2. There shall be added to the monthly bill, as computed above, a transmission investment adjustment determined in accordance with the Rider for Transmission Cost Recovery.
3. There shall be added to the monthly bill, as computed above, a renewable resources adjustment determined in accordance with the Rider for Renewable Resources.
4. There shall be added to the monthly bill, as computed above, a conservation program adjustment determined in accordance with the Rider for Conservation Program Adjustment.
5. There shall be added to the monthly bill, as computed above, a Low-Income Affordability Program Surcharge determined in accordance with the Rider for Customer Affordability of Residential Electricity (CARE).
6. There shall be added to or deducted from the monthly billing, as computed above, a solar energy adjustment determined in accordance with the Rider for Solar Energy Adjustment.
7. Plus the applicable proportionate part of any taxes and assessments imposed by any governmental authority which are assessed on the basis of meters or customers, or the price of or revenues from electric energy or service sold, or the volume of energy generated, transmitted or purchased for sale or sold.
8. Bills for service within the corporate limits of the applicable city shall include an upward adjustment as specified in the applicable Rider for the city's Franchise Fee.
9. The combination of conservation program, transmission cost, renewable resources, and solar energy adjustments may be shown on Customer's bills as the Minnesota Policy Adjustment.

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**LARGE LIGHT AND POWER SERVICE**

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**DETERMINATION OF THE BILLING DEMAND**

Billing Demand is the kW measured during the 15-minute period of customer's greatest use during the month, as adjusted for power factor, except that the Billing Demand will not be less than the lower of:

- a) 75% of the greatest adjusted demand during the preceding eleven months, or
- b) The greatest adjusted demand during the preceding eleven months minus 100 kW.

However, the Billing Demand shall not be less than the minimum demand specified in the customer's contract.

Demand will be adjusted by multiplying by 90% and dividing by the average monthly power factor in percent when the average monthly power factor is less than 90% lagging. However, in no event shall the average monthly power factor used for calculation in this paragraph be less than 45%.

**PAYMENT**

Bills are due and payable 15 days following the date the bill is rendered or such later date as may be specified on the bill.

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**Manager – Customer Analytics**

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**COMPETITIVE RATE SCHEDULE - LARGE LIGHT AND POWER SERVICE**

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**RATE CODES**

73

**APPLICATION**

To the electric service requirements of a customer requiring service for no less than 2,000 kW and no more than 50,000 kW of connected load, where such electric service requirements are subject to effective competition. Specifically, a customer is subject to effective competition, per Minnesota Statutes, Section 216B.162, if the customer is located within the Company's assigned service area as determined under Minnesota Statutes, Section 216B.39, and if the customer has the ability to obtain its energy requirements from an energy supplier that is not regulated by the Commission under Minnesota Statutes, Section 216B.16.

**TYPE OF SERVICE**

Single phase, three phase or single and three phase, 60 hertz, at the voltage level specified in customer's contract.

**RATE**

To be specified in customer's contract.

**TERMS AND CONDITIONS**

1. The minimum rate under this schedule shall recover at least the incremental cost of providing the service, including the cost of additional capacity that is to be added while the rate is in effect and any applicable on-peak or off-peak differential.
2. The maximum possible rate reduction under this rate schedule shall not exceed the difference between the Company's Large Light and Power Service Rate Schedules 75 and the cost to the customer of the lowest cost competitive energy supply.
3. The term of a contract for a customer who elects to take service under this schedule must be no less than one year and no longer than five years.
4. The Company, within a general rate case, is allowed to seek recovery of the difference between the standard Large Light and Power Service Rate Schedules 75 and the competitive rate times the usage level during the test year period.
5. A rate under this competitive rate schedule shall meet the conditions of Minnesota Statutes, Section 216B.03, for other customers in this same customer class.

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**Manager – Customer Analytics**



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**COMPETITIVE RATE SCHEDULE - LARGE LIGHT AND POWER SERVICE**

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6. A rate under this schedule shall not compete with district heating or cooling provided by a district heating utility as defined by Minnesota Statutes, Section 216B.166, subdivision 2, paragraph (c).
7. A rate under this schedule may not be offered to a customer in which the Company has a financial interest greater than 50 percent.
8. The rate pursuant to this tariff may take effect on an interim basis after the filing of the contract with the Minnesota Public Utilities Commission and upon the date specified. If the Commission does not approve the rate, Minnesota Power may seek to recover the difference in revenues between the interim competitive rate and the standard tariff from the customer who was offered the competitive rate. While an interim competitive rate is in effect, the difference between rates under the competitive rate and rates under the standard tariff for that class are not subject to recovery or refund.

**REGULATION AND JURISDICTION**

The Commission has the authority to approve, modify or reject a rate under this schedule. If the Commission approves the competitive rate, it becomes effective as agreed to by the Company and the customer. If the competitive rate is modified by the Commission, the Commission shall issue an order modifying the competitive rate subject to the approval of the Company and the customer. Each party has ten days in which to reject the proposed modification. If no party rejects the proposed modification, the Commission's order becomes final. If either party rejects the Commission's proposed modification, the Company, on its behalf or on the behalf of the customer, may submit to the Commission a modified version of the Commission's proposal. The Commission shall accept or reject the modified version within 30 days. If the Commission rejects the competitive rate, it shall issue an order indicating the reasons for the rejection.

**ADJUSTMENTS**

1. There shall be added to the bill the applicable proportionate part of any taxes and assessments imposed by any governmental authority which are assessed on the basis of meters or customers, or the price of or revenues from electric energy or service sold, or the volume of energy generated, transmitted or purchased for sale or sold.
2. Bills for service within the corporate limits of the applicable city shall include an upward adjustment as specified in the applicable Rider for the city's Franchise Fee.

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**Manager – Customer Analytics**

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**COMPETITIVE RATE SCHEDULE - LARGE LIGHT AND POWER SERVICE**

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**PAYMENT**

Bills are due and payable 15 days following the date the bill is rendered or such later date as may be specified on the bill. Payments must be received by Minnesota Power on or before such due date and shall not be considered as payment received until the funds are usable or collectible by Minnesota Power. If payment is not received on or before the due date printed on the bill, the bill shall be past due and delinquent.

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**LARGE POWER SERVICE**

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**RATE CODES**

74

**APPLICATION**

The Large Power Service Schedule (“LP Schedule”) applies to electric service delivered from existing Company facilities of adequate type and capacity, where Customer and Company have executed an Electric Service Agreement (“ESA”) agreeing to the purchase and sale of Large Power Service and supplementing the terms and conditions of Large Power Service set forth in this LP Schedule.

Service under this LP Schedule is also subject to Company's Electric Service Regulations as well as all riders and other tariffs applicable to Large Power Service.

Customer shall not be entitled to purchase any service from the Company under this LP Schedule for purposes of resale to any other entity or to the Company.

**ELECTRIC SERVICE AGREEMENTS**

Every ESA and every amendment or modification of an ESA must be approved by the Minnesota Public Utilities Commission (“Commission”) as a supplemental addition to this LP Schedule.

At a minimum, every ESA shall include the following:

- (a) The connection point(s) of Company’s and Customer’s equipment at which Customer takes service (“Points of Delivery”);
- (b) The voltage level(s) at which service will be supplied;
- (c) A method for determining Firm Demand (as defined below) in each month of the term of the ESA;
- (d) An Incremental Production Service Threshold as defined in the Rider for Large Power Incremental Production Service, as applicable;
- (e) A confidentiality agreement; and
- (f) Any terms or conditions that differ from or are additional to the terms and conditions specified in this LP Schedule or in any rider or tariff applicable to Large Power Service.

Unless otherwise specifically approved by the Commission, each ESA shall have an initial minimum term of ten (10) years and shall continue in force until either party gives the other party written notice of cancellation at least four years prior to the time such cancellation shall be effective.

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**Effective Date**   **Order Date**  February 28, 2023

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**Leah N. Peterson**  
**Manager – Customer Analytics**

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**LARGE POWER SERVICE**

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The effective date of each ESA shall be subject to approval by the Commission.

No Commission approval of any ESA shall act to prevent the Commission from later increasing or decreasing any of the rates or charges contained in this LP Schedule, any Rider or any other tariff applicable to Large Power Service. Nor shall any Commission approval of any ESA exempt any Customer from the applicability of any such increased or decreased charges.

An ESA shall be binding upon the Company and the Customer and their successors and assigns, on and after the effective date of the ESA; provided, however, that neither party may assign that ESA or any rights or obligations under the ESA without the prior written consent of the other party, which consent shall not unreasonably be withheld.

Inasmuch as all ESAs will contain confidential information with respect to Customer electric usage levels and other proprietary information of both the Customer and the Company ("Confidential Information"), all ESAs are to be marked as trade secret in their entirety for purposes of the Minnesota Government Data Practices Act. For this purpose, Confidential Information includes all disclosures, information and materials, whether oral, written, electronic or otherwise, relating to the business of either the Customer or the Company, that is not generally available to the trade or the public. The ESA may specifically expand this definition to ensure Customer-specific and/or Company-specific protections are in place. Because use and disclosure of Confidential Information requires a written agreement, the Company and the Customer will agree to such use and disclosure in each ESA.

For purposes of ESAs capitalized terms used in this LP Schedule shall have the same meaning as capitalized terms in the ESA.

For purposes of ESAs, the term "Holidays" shall mean New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving, Christmas Eve Day, Christmas Day, and New Year's Eve Day.

For purposes of ESAs, the term "Office" shall mean the Minnesota Office of Energy Security or its successor organization.

**TYPE OF SERVICE**

Unless otherwise agreed in an ESA, Large Power Service shall be three phase, 60 hertz, at Company's available transmission voltage of at least 115,000 volts. Customer may specifically request to take all or any portion of its Large Power Service at Company's available high voltage of 13,000 through 69,000 volts, and such lower voltage deliveries may be subject to a Service Voltage Adjustment as described below.

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**LARGE POWER SERVICE**

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**BASE RATES (MONTHLY)**

The following charges (as modified by the Adjustments described below) shall apply to all service under this LP Schedule and the ESAs (collectively, the "Base Rates"):

**Demand Charge**

A single application for the first 10,000 kW or less of Firm Demand \$229,330

All additional kW of Firm Demand (\$/kW) \$22.25

**Transmission Demand Charge**

All kW of Firm Demand (\$/kW) \$5.49

**Energy Charge**

All Firm Energy kWh (¢/kWh) (All On-Peak and Off-Peak) 1.087¢

**Excess Energy Charge**

All kWh of Excess Energy shall be billed at 110% of the Company's Incremental Energy Cost as described more fully in paragraphs 2 and 3 under "ENERGY."

**ADJUSTMENTS**

Company may modify Base Rates by the following adjustments:

1. Service Voltage Adjustment. Unless otherwise agreed in the ESA, where service delivery voltage is at Company's available high voltage of 13,000 through 69,000 volts, Company will increase the Demand Charge by \$1.75 per kW of Firm Demand for that portion of Firm Demand taken at 13,000 through 69,000 volts.
2. Fuel and Purchased Energy Adjustment. A fuel and purchased energy adjustment will be determined in accordance with the Rider for Fuel and Purchased Energy Charge.
3. Conservation Adjustment. Adjustment will be determined in accordance with the Rider for Conservation Program Adjustment.
4. Transmission Adjustment. A transmission investment adjustment will be determined in accordance with the Rider for Transmission Cost Recovery.
5. Renewable Resource Adjustment. A renewable resources adjustment will be determined in accordance with the Rider for Renewable Resources.
6. CARE Low-Income Affordability Program Surcharge. There shall be added to the monthly bill, as computed above, a Low-Income Affordability Program Surcharge

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**LARGE POWER SERVICE**

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determined in accordance with the Rider for Customer Affordability of Residential Electricity (CARE).

7. Solar Energy Adjustment. There shall be added to or deducted from the monthly billing, as computed above, a solar energy adjustment determined in accordance with the Rider for Solar Energy Adjustment.
8. Minnesota Policy Adjustment. The combination of Conservation, Transmission, Renewable Resource, and Solar Energy Adjustments may be shown on Customer's bills as the Minnesota Policy Adjustment.
9. Taxes and Assessments. An adjustment for the applicable proportionate part of any taxes and assessments imposed by any governmental authority which are assessed on the basis of meters or customers, or the price of or revenues from electric energy or service sold, or the volume of energy generated, transmitted or purchased for sale or sold.
10. Franchise Fee. An adjustment for customers located within the corporate limits of the applicable city as specified in the applicable Rider for the city's Franchise Fee.

**MEASURED AND ADJUSTED DEMAND**

The measured demand ("Measured Demand") in the month shall be the sum of kW measured from all of the Points of Delivery specified in the ESA during the 15-minute period of Customer's greatest use during the month.

The adjusted demand ("Adjusted Demand") in the month shall be the Measured Demand increased by one kilowatt for each 20 kvar of excess reactive demand. Excess reactive demand means the amount by which the maximum 15-minute measured kvar during the month exceeds 50% of the first 20,000 kW of Measured Demand plus 25% of all additional kW of Measured Demand.

This provision shall supersede all references to Metered Demand, Measured Demand, and Adjusted Demand in the Customers' ESAs.

**DEMAND**

1. Firm Demand. The Customer's ESA specifies the amount of Firm Demand in any billing month. In general, the Firm Demand will be based on amount specified, selected, nominated, determined or agreed upon in the Customer's ESA. Regardless of how the ESA describes or calculates the Customer's contractual demand in any billing month for purposes of applying the Demand Charge, this amount shall be deemed to be the

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**LARGE POWER SERVICE**

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Customer's Firm Demand for purposes of this LP Schedule and the application of the Demand Charge.

2. Demands in Excess of Firm Demand. Company will endeavor to serve Customer requirements for power in excess of Firm Demand, but Company has no responsibility or liability whatsoever for failing to provide any power in excess of Firm Demand.

**DEMAND NOMINATIONS**

1. Demand Nomination increases. For all Customers who notify the Company periodically throughout the year per the terms of their respective ESAs, need to be made by the last business day excluding weekends and Holidays prior to the nominating deadlines specified in the Customers' ESAs. This provision shall supersede all references to all language in Customers' ESAs relating to nomination notice deadlines.

**ENERGY**

1. Firm Energy. Firm Energy shall mean the total electric consumption of the Customer measured in kilowatt-hours ("kWh") in each hour of the billing month, regardless of whether it is taken during peak or off peak hours, but limited to no more than the Customer's Firm Demand in any hour. In general, the amount of Firm Energy billed in each hour of the billing month will be equal to the amount of Firm Demand in that month unless modified by terms in the Customer's ESA.
2. Excess Energy. Excess Energy shall be the kWh of energy taken by Customer in each hour of the month in excess of the allowable Firm Energy levels specified in the Customer's ESA in that hour, unless the Customer takes such energy under the Rider for Large Power Incremental Production Service or another Rider applicable to Large Power Service and available to the Customer pursuant to its ESA.
3. Excess Energy shall be billed at 110% of the Company's Incremental Energy Cost in month. Company's Incremental Energy Cost shall be determined each hour of the month and shall include fuel costs and variable operation and maintenance expenses for generating or purchasing the excess energy. Company's Incremental Energy Cost will be the highest cost energy after assigning lower cost energy to: all firm retail and wholesale customer requirements; all intersystem (pool) sales that involve capacity on a firm or participation basis; and all interruptible sales to Large Power, Large Light and Power, and General Service customers; but not including sales for Incremental Production Service.

**PAYMENT**

All bills for Large Power Service are due and payable at any office of Minnesota Power 15 days following the date the Company renders the bill or such later date as may be specified

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**LARGE POWER SERVICE**

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on the bill unless the Customer is subject to the Rider for Expedited Billing Procedures—Large Power Class or Customer specifically agrees to be subject to the Rider for Expedited Billing Procedures—Large Power Class in the ESA. Payments must be received by Minnesota Power on or before such due date and shall not be considered as payment received until the funds are usable or collectible by Minnesota Power. If Company does not receive payment on or before the due date printed on the bill, the bill shall be past due and delinquent.

**LARGE POWER SURCHARGE**

For new customers with Firm Demand in excess of 50,000 kW in any twenty-four month period, or for existing customers with increases in Firm Demand of more than 50,000 kW in any twenty-four month period, the additional Firm Demand in excess of 50,000 kW will be subject to a Large Power Surcharge. The Company will assess the Large Power Surcharge for a period of five years from the date the Customer executes a binding Commitment Agreement to take the power. The Large Power Surcharge will cover the additional cost to Company of obtaining the necessary power supply. The Large Power Surcharge shall be the sum of a Capacity Portion and Energy Portion as described below. If the sum is negative then the Large Power Surcharge shall be zero.

**Capacity Portion**

For each kW of Firm Demand subject to surcharge Company shall add to the Demand Charge the excess of Company's Large Power Surcharge Supply Capacity Costs per kW over Company's Basic Capacity Cost. Company's Large Power Surcharge Supply Capacity Costs per kW will be: 1) Company's cost per kW as purchased from its power suppliers with appropriate adjustments for reserve requirements/replacement power, transmission losses and coincidence factor; 2) The Company's estimated annual Revenue Requirements per kW associated with Company's power production facilities added or refurbished to supply the power; or 3) A blend of the above costs if more than one source is used to supply the power. Company's Basic Capacity Costs per kW will be Company's estimated annual Revenue Requirements associated with Company-owned power production facilities and with Company firm power purchases, exclusive of the estimated annual Revenue Requirements associated with any such purchases or Company-owned power facilities which are covered by a Large Power Surcharge, divided by the aggregate coincidental kilowatts of all customer loads serviced by such generating capacity and purchased capacity, adjusted for estimated transmission losses and load coincidence factor.

Company will advise Customer of the Large Power Surcharge Supply Capacity Costs as soon the Company has made arrangements for the capacity and Company will advise Customer of the Company's Basic Capacity Costs 30 days prior to the beginning of each calendar year in which the surcharge may be applied.

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**LARGE POWER SERVICE**

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**Energy Portion**

For each kWh delivered to Customer subject to surcharge, Company shall add to the Energy Charge the excess of Company's Actual Large Power Surcharge Supply Energy Costs per kWh over the Company's Basic Energy Costs.

Company's Actual Large Power Surcharge Supply Energy Costs per kWh will be determined monthly as Company's actual cost per kWh for the energy: 1) Generated by and associated with the Purchased Capacity, adjusted for estimated transmission losses; 2) Generated by and associated with Company's power production facilities added or refurbished to supply the power; or 3) A blend of the above costs if more than one source is used to supply the power. Company's Basic Energy Costs per kWh will be Company's estimated annual Revenue Requirements for fuel and associated operation and maintenance expenses at Company-owned power production facilities, and for energy associated with firm power purchases and economy purchases (but exclusive of all emergency and scheduled outage energy, and exclusive of any energy associated with Purchased Capacity and exclusive of energy provided by Company-owned power facilities covered by a Large Power Surcharge) divided by the aggregate associated kilowatt-hours, adjusted for estimated transmission losses.

Company will advise Customer of the approximate Large Power Surcharge Supply Energy Costs and Company's Basic Energy Costs 30 days prior to the beginning of each calendar year in which the surcharge may be applied.

Where the above surcharge is applicable to only a portion of the electric service taken at one point of delivery, the kWh subject to surcharge shall be the total kWh delivered in the month multiplied by the ratio of the Capacity subject to surcharge over the total Firm Demand at that point of delivery.

**OPERATING PRACTICES**

The Company shall employ operating practices and standards of performance in providing service under this LP Schedule that conform to those recognized as sound practices within the utility industry. In making deliveries of power under this LP Schedule, Company shall exercise such care as is consistent with normal operating practice by using all available facilities to minimize and smooth out the effects of sudden load fluctuations or other variance in voltage or current characteristics that may be detrimental to Customer's operations.

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**NON-CONTRACT LARGE POWER SERVICE**

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**RATE CODES**

78

**APPLICATION**

To the entire electric service requirements of 10,000 kW or more on customer's premises delivered at one point from existing facilities of adequate type and capacity and metered at (or compensated to) the voltage of delivery for customers whose power requirements are of a relatively short-term nature or of a level of uncertainty which prevents long-term contractual commitment under the normally applicable terms and conditions for service under Company's Large Power Service Schedule.

Service hereunder is subject to Company's Electric Service Regulations and any applicable Riders.

**TYPE OF SERVICE**

Three phase, 60 hertz, at Company's available transmission voltage of 115,000 volts. Service may also be taken at Company's available high voltage of 13,000 through 69,000 volts subject to billing in conjunction with a Service Voltage Adjustment.

**RATE (Monthly)**

**Demand Charge**

For the first 10,000 kW or less of Non-Contract Billing Demand \$275,196

All additional kW of Non-Contract Billing Demand (\$/kW) \$26.70

**Transmission Demand Charge**

All kW of Firm Demand (\$/kW) \$6.35

**Energy Charge**

All Firm Energy kWh ( $\phi$ /kWh) (All On-Peak and Off-Peak) 1.087 $\phi$

All kWh of Non-Contract Excess Energy shall be billed at 110% of the Company's Incremental Energy Cost in accordance with the conditions set forth in paragraph 2 under "NON-CONTRACT ENERGY."

Plus any applicable Adjustments.

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**NON-CONTRACT LARGE POWER SERVICE**

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**SERVICE VOLTAGE ADJUSTMENT**

Where service delivery voltage is at Company's available high voltage of 13,000 through 69,000 volts, the Demand Charge will be increased by \$2.10 per kW of Non-Contract Billing Demand.

**ADJUSTMENTS**

1. There shall be added to or deducted from the monthly bill, as computed above, a fuel and purchased energy adjustment determined in accordance with the Rider for Fuel and Purchased Energy Charge. Such Fuel Charge shall be applicable to Customer's Non-Contract Firm Energy only.
2. There shall be added to the monthly bill, as computed above, a transmission investment adjustment determined in accordance with the Rider for Transmission Cost Recovery.
3. There shall be added to the monthly bill, as computed above, a renewable resources adjustment determined in accordance with the Rider for Renewable Resources.
4. There shall be added to the monthly bill, as computed above, a Low-Income Affordability Program Surcharge determined in accordance with the Rider for Customer Affordability of Residential Electricity (CARE).
5. Solar Energy Adjustment: There shall be added to or deducted from the monthly billing, as computed above, a solar energy adjustment determined in accordance with the Rider for Solar Energy Adjustment.
6. Minnesota Policy Adjustment: The combination of Conservation, Transmission, Renewable Resource, and Solar Energy Adjustments may be shown on Customer's bills as the Minnesota Policy Adjustment.
7. Plus the applicable proportionate part of any taxes and assessments imposed by any governmental authority which are assessed on the basis of meters or customers, or the price of or revenues from electric energy or service sold, or the volume of energy generated, transmitted or purchased for sale or sold.
8. Bills for service within the corporate limits of the applicable city shall include an upward adjustment as specified in the applicable Rider for the city's Franchise Fee.

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**NON-CONTRACT LARGE POWER SERVICE**

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**MEASURED AND ADJUSTED DEMAND**

The measured demand ("Measured Demand") in the month shall be the kW measured from all of the Points of Delivery specified in the ESA during the 15-minute period of Customer's greatest use during the month

The adjusted demand ("Adjusted Demand") in the month shall be the Measured Demand increased by one kilowatt for each 20 kvar of excess reactive demand. Excess reactive demand means the amount by which the maximum 15-minute measured kvar during the month exceeds 50% of the first 20,000 kW of Measured Demand plus 25% of all additional kW of Measured metered Demand.

This provision shall supersede all references to Metered Demand, Measured Demand, and Adjusted Demand in the Customers' ESAs.

**NON-CONTRACT BILLING DEMAND**

Non-Contract Billing Demand in the month is the greater of the current month's Measured Demand or the largest Measured Demand taken under Schedule 78 in the previous 12 months.

**NON-CONTRACT ENERGY**

1. Non-Contract Firm Energy in the month shall be the total kWh of energy taken by Customer in the month multiplied by the ratio of Non-Contract Billing Demand in the previous month to the current month's Measured Demand. Such ratio shall not exceed one.
2. Non-Contract Excess Energy shall be the kWh of energy taken by Customer in the billing month which is in excess of the Non-Contract Firm Energy. Such Excess Energy shall be billed at 110% of the Company's Incremental Energy Cost in month. Company's Incremental Energy Cost shall be determined each hour of the month and shall include fuel costs and variable operation and maintenance expenses for generating or purchasing the excess energy, and will be the highest cost energy after assigning lower cost energy to all firm retail and wholesale customer requirements, to all intersystem (pool) sales which involve capacity on a firm or participation basis, and to all economy and other similar transactions which may be entered into by Company from time to time.

**PAYMENT**

Bills are due and payable 15 days following the date the bill is rendered or such later date as may be specified on the bill. Payments must be received by Minnesota Power on or before such due date and shall not be considered as payment received until the funds are

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**NON-CONTRACT LARGE POWER SERVICE**

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usable or collectible by Minnesota Power. If payment is not received on or before the due date printed on the bill, the bill shall be past due and delinquent.

**PURCHASED POWER SURCHARGE**

When the Company does not have sufficient capacity to serve Customer's power requirements, a Purchased Power Surcharge will be assessed to cover the additional costs of purchasing such power provided Company is able to purchase and make available power for Customer's use. The Purchased Power Surcharge shall be the sum of a Capacity Portion and Energy Portion as described below, except if such sum is negative, then the Purchased Power Surcharge shall be zero.

Capacity Portion

For each kW of Non-Contract Billing Demand, there shall be added the excess of Company's Purchased Capacity Costs per kW over Company's Basic Capacity Cost. Company's Purchased Capacity Costs per kW will be Company's cost per kW as purchased from its power suppliers with appropriate adjustments for reserve requirements/replacement power, transmission losses and coincidence factor. Company's Basic Capacity Costs per kW will be Company's estimated annual Revenue Requirements associated with Company-owned power production facilities and with Company firm power purchases, exclusive of any such purchases which are covered by a Large Power Surcharge, divided by the aggregate coincidental kilowatts of all customer loads serviced by such generating capacity and purchased capacity, adjusted for estimated transmission losses and load coincidence factor.

Company will advise Customer of the Purchased Capacity Costs as soon as arrangements have been made for such capacity and Company will advise Customer of the Company's Basic Capacity Costs 30 days prior to the beginning of each calendar year in which the surcharge will be applied.

Energy Portion

For each kWh of Non-Contract Firm Energy delivered to Customer, there shall be added the excess of Company's Actual Purchased Energy Costs per kWh over the Company's Basic Energy Costs. Company's Actual Purchased Energy Costs per kWh will be determined monthly as Company's actual cost per kWh for the energy generated by and associated with the Purchased Capacity, adjusted for estimated transmission losses.

Company's Basic Energy Costs per kWh will be Company's estimated annual Revenue Requirements for fuel and associated operation and maintenance expenses at Company-owned power production facilities, and for energy associated with firm power purchases and economy purchases (but exclusive of all emergency and scheduled outage energy, and exclusive of any energy associated with Purchased Capacity) divided by the aggregate associated kilowatt-hours, adjusted for estimated transmission losses.

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Company will advise Customer of the approximate Purchased Energy Costs and Company's Basic Energy Costs 30 days prior to the beginning of each calendar year in which the surcharge will be applied.

**SERVICE CONDITIONS**

Service is available under this Schedule to customers who otherwise qualify but who elect not to take service under Company's Large Power Service Schedule 74 for which a ten (10) year contract term and at least a four (4) year contract cancellation provision are required by Company. Such service shall be subject to all provisions of this Schedule. The initial Non-Contract Demand of Power (Initial Demand) for such an electric service agreement shall be the Measured Demand which Customer established during the first full month of service.

A customer taking service on Schedule Non-Contract Large Power Service 78 may not take service from Schedule 74 without a one (1) year written notice to Company, unless the Company agrees otherwise. Additionally, unless Company has agreed otherwise, customers who have given notice of cancellation of a contract for service on Large Power Service Schedule 74 and have chosen to reinstate that contract less than 12 months prior to the effective date of cancellation shall receive service under this schedule. Such service will be provided from the effective date of the reinstatement and will continue until 12 months have elapsed from the date the reinstatement was executed.

Company recognizes that Customer's demand may, from time to time, exceed the Initial Demand in the electric service agreement. Company will endeavor to serve demands in excess of the Initial Demand but assumes no responsibility or liability whatsoever for providing such service.

**REGULATION AND JURISDICTION**

Electric service shall be available from Company at the rates and under the terms and conditions set forth in the currently applicable rate schedule or other superseding rate schedules in effect from time to time.

All the rates and regulations referred to herein are subject to approval, amendment and change by any regulatory body having jurisdiction thereof.

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**COMPETITIVE RATE SCHEDULE - LARGE POWER SERVICE**

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**RATE CODES**

79

**APPLICATION**

To the electric service requirements of a customer requiring 10,000 kW or more, where the electric service requirements of 10,000 kW or more are subject to effective competition. Specifically, a customer is subject to effective competition, per Minnesota Statutes, Section 216B.162, if the customer is located within the Company's assigned service area as determined under Minnesota Statutes, Section 216B.39, and if the customer has the ability to obtain its energy requirements from an energy supplier that is not regulated by the Commission under Minnesota Statutes, Section 216B.16.

**TYPE OF SERVICE**

Three phase, 60 hertz at high voltage of 13,000 through 69,000 volts or at transmission voltage of 115,000 volts.

**RATE**

To be specified in customer's contract.

**TERMS AND CONDITIONS**

1. The minimum rate under this schedule shall recover at least the incremental cost of providing the service, including the cost of additional capacity that is to be added while the rate is in effect and any applicable on-peak or off-peak differential.
2. The maximum possible rate reduction under this rate schedule shall not exceed the difference between the Company's Large Power Service Rate Schedules 74 and the cost to the customer of the lowest cost competitive energy supply.
3. The term of a contract for a customer who elects to take service under this schedule must be no less than one year and no longer than five years.
4. The Company, within a general rate case, is allowed to seek recovery of the difference between the standard Large Power Service Rate Schedules 74 and the competitive rate times the usage level during the test year period.
5. A rate under this competitive rate schedule shall meet the conditions of Minnesota Statutes, Section 216B.03, for other customers in this same customer class.

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**COMPETITIVE RATE SCHEDULE - LARGE POWER SERVICE**

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6. A rate under this schedule shall not compete with district heating or cooling provided by a district heating utility as defined by Minnesota Statutes, Section 216B.166, subdivision 2, paragraph (c).
7. A rate under this schedule may not be offered to a customer in which the Company has a financial interest greater than 50 percent.
8. The rate pursuant to this tariff may take effect on an interim basis after the filing of the contract with the Minnesota Public Utilities Commission and upon the date specified. If the Commission does not approve the rate, Minnesota Power may seek to recover the difference in revenues between the interim competitive rate and the standard tariff from the customer who was offered the competitive rate.

**REGULATION AND JURISDICTION**

The Commission has the authority to approve, modify or reject a rate under this schedule. If the Commission approves the competitive rate, it becomes effective as agreed to by the Company and the customer. If the competitive rate is modified by the Commission, the Commission shall issue an order modifying the competitive rate subject to the approval of the Company and the customer. Each party has ten days in which to reject the proposed modification. If no party rejects the proposed modification, the Commission's order becomes final. If either party rejects the Commission's proposed modification, the Company, on its behalf or on the behalf of the customer, may submit to the Commission a modified version of the Commission's proposal. The Commission shall accept or reject the modified version within 30 days. If the Commission rejects the competitive rate, it shall issue an order indicating the reasons for the rejection.

**ADJUSTMENTS**

1. There shall be added to the bill the applicable proportionate part of any taxes and assessments imposed by any governmental authority which are assessed on the basis of meters or customers, or the price of or revenues from electric energy or service sold, or the volume of energy generated, transmitted or purchased for sale or sold.
2. Bills for service within the corporate limits of the applicable city shall include an upward adjustment as specified in the applicable Rider for the city's Franchise Fee.

**PAYMENT**

Bills are due and payable 15 days following the date the bill is rendered or such later date as may be specified on the bill. Payments must be received by Minnesota Power on or before such due date and shall not be considered as payment received until the funds are

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**COMPETITIVE RATE SCHEDULE - LARGE POWER SERVICE**

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usable or collectible by Minnesota Power. If payment is not received on or before the due date printed on the bill, the bill shall be past due and delinquent.

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Filing Date  November 1, 2021  MPUC Docket No.  E015/GR-21-335   
Effective Date \_\_\_\_\_ Order Date  February 28, 2023

Approved by:  Leah N. Peterson   
**Leah N. Peterson**  
**Manager – Customer Analytics**

**OUTDOOR AND AREA LIGHTING SERVICE**

**RATE CODES**

Outdoor Lighting Service	76
Area Lighting Service	77

**APPLICATION**

To all classes of retail customers for outdoor lighting purposes (Rate Codes 76) and to persons other than governmental subdivisions for the purpose of lighting streets, alleys, roads, driveways and parking lots (Rate Code 77) subject to any applicable Riders. Rate Code 76 is not available on a seasonal or temporary basis.

**RATE**

<u>Lamp Type &amp; Size</u>	<u>CIS Code</u>	<u>Rate Per Lamp Per Month</u>			
		<u>Option 1</u>	<u>Option 2</u> (Option 2 Closed to New Installation)	<u>Option 3</u> (Option 3 Closed to New Installation)	<u>Option 4</u>
<b>Mercury Vapor Lamps (Closed to New Installation)</b>					
7,000 Lumens (175 watts)	MV175W	\$12.92	\$9.03		
20,000 Lumens (400 watts)	MV400W	\$20.57	\$13.62		
55,000 Lumens (1,000 watts)	MV1000W	\$38.33	\$27.00		
<b>Sodium Vapor Lamps</b>					
8,500 Lumens (100 watts)	SV100W	\$11.34	\$6.54	\$6.54	
14,000 Lumens (150 watts)	SV150W	\$13.07	\$8.34		
23,000 Lumens (250 watts)	SV250W2	\$18.54	\$11.11	\$11.19	
45,000 Lumens (400 watts)	SV400W	\$24.83	\$16.35	\$11.87	
<b>Metal Halide Lamps</b>					
17,000 Lumens (250 watts)	MH250W	\$18.34			
28,800 Lumens (400 watts)	MH400W	\$22.34		\$13.24	
88,000 Lumens (1,000 watts)	MH1000W	\$37.22		\$24.18	
<b>Light Emitting Diodes (LED)</b>					
4,000 Lumens (48 watts or less)	LED48W	\$9.89	\$9.89		
10,000 Lumens (71 watts or less)	LED71W	\$13.21			
24,000 Lumens (184 watts or less)	LED184W	\$19.96			
46,800 Lumens (320 watts or less)	LED320W	\$28.71			

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**Manager – Customer Analytics**

**OUTDOOR AND AREA LIGHTING SERVICE**

Pole Charge

Each pole used for service under this schedule only	MPPOLE	\$11.54	\$11.54	\$11.54
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Monthly Service Charge	Included	Included	Included	\$3.67
Energy Charge - Per kWh	Included	Included	Included	6.583¢

Plus any applicable adjustments

**ADJUSTMENTS**

1. There shall be added to or deducted from the monthly bill, as computed above, a fuel and purchased energy adjustment determined in accordance with the Rider for Fuel and Purchased Energy Charge.

The monthly fuel and purchased energy adjustment per lamp shall be determined as the above fuel and purchased energy adjustment per kWh multiplied by the monthly kWh per lamp shown in the Energy Table below for the respective lamps.

2. There shall be added to the monthly bill, as computed above, a transmission investment adjustment determined in accordance with the Rider for Transmission Cost Recovery.
3. There shall be added to the monthly bill, as computed above, a renewable resources adjustment determined in accordance with the Rider for Renewable Resources.
4. There shall be added to the monthly bill, as computed above, a conservation program adjustment determined in accordance with the Rider for Conservation Program Adjustment.
5. There shall be added to or deducted from the monthly billing, as computed above, a solar energy adjustment determined in accordance with the Rider for Solar Energy Adjustment.
6. Plus the applicable proportionate part of any taxes and assessments imposed by any governmental authority which are assessed on the basis of meters or customers, or the price of or revenues from electric energy or service sold, or the volume of energy generated, transmitted or purchased for sale or sold.
7. Bills for service within the corporate limits of the applicable city shall include an upward adjustment as specified in the applicable Rider for the city's Franchise Fee.
8. The combination of conservation program, transmission cost, renewable resources, and solar energy adjustments may be shown on Customer's bills as the Minnesota Policy Adjustment.

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**Leah N. Peterson**  
**Manager – Customer Analytics**

**OUTDOOR AND AREA LIGHTING SERVICE**

**PAYMENT**

Bills are due and payable 15 days following the date the bill is rendered or such later date as may be specified on the bill.

**BURNING SCHEDULE**

Burning schedule is from dusk until dawn each night for a total of approximately 4,200 hours per year.

**ENERGY TABLE**

Lamp CIS Code	Days Month		31	28	31	30	31	30	31	31	30	31	30	31
	Daily Estimates	Total	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Burning Hours		4200	462	379	367	302	264	233	252	294	336	401	435	475
<b>Monthly kWh usage per fixture type</b>														
MV175W	2	888	98	80	78	64	56	49	53	62	71	85	92	100
MV400W	5	1,932	213	174	169	139	121	107	116	135	155	184	200	219
MV100W	13	4,620	508	417	404	332	290	256	277	323	370	441	479	523
SV100W	1	504	56	46	44	36	32	28	30	35	40	48	52	57
SV150W	2	756	83	68	66	54	48	42	45	53	60	72	78	87
SV250W	3	1,224	135	110	107	88	77	68	73	86	98	117	127	138
SV400W	6	2,016	222	182	176	145	127	112	121	141	161	192	209	228
MH250W	3	1,260	139	114	110	91	79	70	76	88	101	120	130	142
MH400W	5	1,932	213	174	169	139	121	107	116	135	155	184	200	219
MH1000W	12	4,410	485	398	385	317	277	245	264	309	353	421	457	499
LED48W	1	207	23	19	18	15	13	11	12	14	17	20	21	24
LED71W	1	299	33	27	26	21	19	17	18	21	24	28	31	34
LED184W	2	774	85	70	68	56	49	43	46	54	62	74	80	87
LED320W	4	1,344	148	121	117	97	84	75	81	94	108	128	139	152

Company shall furnish all electric energy required for service under this schedule.

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**OUTDOOR AND AREA LIGHTING SERVICE**

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**EQUIPMENT OWNERSHIP, OPERATION AND MAINTENANCE**

New Customer must select Option 1 or Option 4 only for each account served under this schedule.

**Option 1**

COMPANY TO OWN AND MAINTAIN:

1. The Company shall install, own, operate and provide normal maintenance to all equipment necessary for the above service including the Lighting Equipment beyond the point of attachment to Company's facilities consisting of, but not limited to, the fixture, photo-electric control and wiring.

**Option 2**

1. The Customer shall own all equipment for service under this schedule beyond the point of attachment with Company's pole or pad-mounted transformer. The equipment shall include, but not be limited to, the fixture, mounting bracket, lamp, ballast, photo-electric control and all minor materials. All customer-owned equipment must meet Company's specifications.

2. The Company shall install and operate all equipment necessary for service under this schedule and Company will own all equipment necessary for service under this Option, including poles, except for that equipment as specified in paragraph 1. All Customer owned Lighting Equipment will be installed at Customer's expense. The Company shall perform all normal maintenance on equipment necessary for service under this schedule and furnish and replace all burned out lamps and photo-electric controls Option 2 is closed to new installations.

**Option 3**

1. The Customer shall own, install and maintain all equipment necessary for service under this schedule beyond the point of attachment with Company's pole or pad-mounted transformer. The equipment shall include but not be limited to the poles, fixture, mounting bracket, lamp, ballast, photo-electric control and all minor materials. In addition, Customer must furnish and install a master disconnect switch at the point of attachment to isolate Customer's equipment from Company's electrical system. All Customer owned equipment must meet Company's specifications. Customer is responsible for providing lighting poles.

2. The Company shall own all equipment necessary for service under this Option except for that equipment as specified in paragraph 1. No maintenance will be provided by the Company on Customer owned equipment except as specified in a separate agreement. Option 3 is closed to new installations.

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**Leah N. Peterson**  
**Manager – Customer Analytics**

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**OUTDOOR AND AREA LIGHTING SERVICE**

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**Option 4**

**CUSTOMER TO OWN AND MAINTAIN:**

1. The Customer shall own, install and maintain all equipment necessary for service under this schedule beyond the point of attachment with Company's electrical system. The equipment shall include, but not be limited to, the poles, fixture, mounting bracket, lamp, ballast, photo-electric control and all minor materials. In addition, Customer must furnish and install a lever bypass meter socket. Company's point of delivery shall be on the bus work on the load side of the meter socket breaker.
2. Customer is responsible for all maintenance on all equipment beyond Company's point of delivery. Standard safety procedures followed by the Company on Company-owned lighting facilities shall be followed by Customer when maintaining its lighting equipment. Company reserves the right to disconnect Customer equipment from Company's electrical system if in the Company's opinion Customer's lighting equipment is operated or maintained in an unsafe or improper condition.

**CONTRACT PERIOD**

Six months, automatically renewable for six month periods unless canceled by 30 days written notice by either party to the other.

**SERVICE CONDITIONS**

1. Lights shall be located at sites designated and authorized by Customer. Customer shall provide in writing suitable right-of-way and right-of-occupancy for the facilities which the Company deems necessary to render service under the option chosen. The location shall be readily accessible to Company's equipment used for servicing and/or supplying service under the option chosen.
2. Service will normally be from standard distribution facilities typical of those in the area surrounding the point of service. If it is necessary to provide non-standard distribution facilities, Customer shall pay Company for all costs in excess of standard facility costs.
3. Company will, at Customer's expense, relocate or change the position of any poles, circuits or lights owned by the Company as may be requested in writing and duly authorized by Customer.
4. For Area Lighting Service purposes, no more than four lights will be mounted on a single distribution pole used for other utility purposes. If more than one light is mounted on a single pole, Company's investment in additional facilities, over and above those which

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**Manager – Customer Analytics**

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**OUTDOOR AND AREA LIGHTING SERVICE**

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would be required for a single standard bracket mounting, shall not exceed \$15.00 per light. Additional required investment will be at Customer's expense.

5. Company shall provide as standard a service extension of up to the equivalent of one pole span to provide service under this schedule without cost to the Customer. No additional transformer capacity shall be provided as standard for Area Lighting Service. All necessary costs for providing service under this schedule in excess of standard costs shall be paid by Customer.
6. The Company will absorb the cost of replacing a lighting unit damaged by a first act of vandalism at each location during each calendar year if served under Option 1. All subsequent and other costs due to vandalism are at Customer's expense. For those locations served under Option 1 or 2, Company will repair equipment (not covered above) damaged by vandalism and will bill customer for appropriate costs.

**SCHEDULE OF CHARGES**

Applicable in conjunction with Service Conditions paragraph 6.

Labor and vehicle charges per the applicable rate as stated in the Company's Accounting Manual at the time the charge was incurred. Materials charges per the Company's cost for lighting replacement equipment plus the then current Material Handling Expense and A&G expense per Company's Accounting Manual.

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Approved by:  Leah N. Peterson   
**Leah N. Peterson**  
**Manager – Customer Analytics**

**STREET AND HIGHWAY LIGHTING SERVICE**

**RATE CODES**

Highway Lighting Service	80
Overhead Street Lighting Service	83
Ornamental Street Lighting Service	84

**TERRITORY**

Applicable in all territories served at retail by the Company. Highway Lighting Service is subject to individual review for each point of delivery.

**APPLICATION**

To any governmental subdivision taking all of its street or highway lighting requirements for service within the Company's service territory under the Company's standard contract for such service, subject to any applicable Riders. Highway Lighting Service is limited to the State of Minnesota, Department of Highways exclusively for public highway lighting.

**RATE**

Lamp Type & Size	CIS Code	Rate Per Fixture Per Month			
		Option 1	Option 2	Option 3	Option 4
Mercury Vapor Lamps (Closed to New Installations)					
7,000 Lumens (175 watts)	MV175W	\$17.85	\$10.65	\$8.89	
10,000 Lumens (250 watts)	MV250W			\$11.30	
20,000 Lumens (400 watts)	MV400W	\$24.28	\$16.47	\$15.27	
55,000 Lumens (1,000 watts)	MV1000W2			\$27.46	
Sodium Vapor Lamps (Closed to New Installations)					
8,500 Lumens (100 watts)	SV100W	\$15.77	\$8.36	\$7.14	
14,000 Lumens (150 watts)	SV150W	\$17.45	\$9.79	\$10.05	
14,000 Lumens (150 watts)	SV150W-P			\$9.11	
20,500 Lumens (200 watts)	SV200W	\$21.58	\$13.24	\$10.98	
23,000 Lumens (250 watts)	SV250W	\$21.73	\$13.95	\$11.86	
45,000 Lumens (400 watts)	SV400W	\$26.69	\$19.75	\$14.28	
Metal Halide Lamps (Closed to New Installations)					
28,800 Lumens (400 watts)	MH400W		\$17.46		

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**STREET AND HIGHWAY LIGHTING SERVICE**

Light Emitting Diode (LED)				
4,000 Lumens (54 watts or less)	LED54W			\$14.95
8,800 Lumens (118 watts or less, but more than 54 watts)	LED118W			\$19.89
23,000 Lumens (219 watts or less, but more than 118 watts)	LED219W			\$24.73
Monthly Service Charge	Included	Included	Included	\$3.67
Energy Charge - Per kWh	Included	Included	Included	6.583¢
Plus any applicable adjustments				

**ADJUSTMENTS**

1. There shall be added to or deducted from the monthly bill, as computed above, a fuel and purchased energy adjustment determined in accordance with the Rider for Fuel and Purchased Energy Charge.
2. The monthly fuel and purchased energy adjustment per fixture shall be determined as the above fuel and purchased energy adjustment per kWh multiplied by the monthly kWh per fixture shown in the Energy Table below for the respective fixtures.
3. There shall be added to the monthly bill, as computed above, a transmission investment adjustment determined in accordance with the Rider for Transmission Cost Recovery.
4. There shall be added to the monthly bill, as computed above, a renewable resources adjustment determined in accordance with the Rider for Renewable Resources.
5. There shall be added to the monthly bill, as computed above, a conservation program adjustment determined in accordance with the Rider for Conservation Program Adjustment.
6. There shall be added or deducted from the monthly billing, as computed above, a solar energy adjustment determined in accordance with the Rider for Solar Energy Adjustment.
7. Plus the applicable proportionate part of any taxes and assessments imposed by any governmental authority which are assessed on the basis of meters or customers, or the price of or revenues from electric energy or service sold, or the volume of energy generated, transmitted or purchased for sale or sold.
8. Bills for service to parties within the corporate limits of the applicable city shall include an upward adjustment as specified in the applicable Rider for city's Franchise Fee.

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**Approved by:**  Leah N. Peterson   
**Leah N. Peterson**  
**Manager – Customer Analytics**

**STREET AND HIGHWAY LIGHTING SERVICE**

9. The combination of conservation program, transmission cost, renewable resources, and solar energy adjustments may be shown on Customer's bills as the Minnesota Policy Adjustment.

**PAYMENT**

Bills are due and payable 15 days following the date the bill is rendered or such later date as may be specified on the bill.

**BURNING SCHEDULE**

Burning schedule is from dusk until dawn each night for a total of approximately 4,200 hours per year.

**ENERGY TABLE**

Lamp CIS Code	Days Month		31	28	31	30	31	30	31	31	30	31	30	31
	Total	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Burning Hours	Daily Estimates	4,200	462	379	367	302	264	233	252	294	336	401	435	475
<b>Monthly kWh usage per fixture type</b>														
MV175W	2	888	98	80	78	64	56	49	53	62	71	85	92	100
MV250W	3	1,224	135	110	107	88	77	68	73	86	98	117	127	138
MV400W	5	1,932	213	174	169	139	121	107	116	135	155	184	200	219
MV1000W2	13	4,620	508	417	404	332	290	256	277	323	370	441	479	523
SV100W	1	504	56	46	44	36	32	28	30	35	40	48	52	57
SV150W	2	756	83	68	66	54	48	42	45	53	60	72	78	87
SV150W-P	1	468	51	42	41	34	29	26	28	33	37	45	48	54
SV200W	3	1,140	125	103	100	82	72	63	68	80	91	109	118	129
SV250W	3	1,224	135	110	107	88	77	68	73	86	98	117	127	138
SV400W	6	2,016	222	182	176	145	127	112	121	141	161	192	209	228
MH400W	5	1,932	213	174	169	139	121	107	116	135	155	184	200	219
LED54W	1	226	25	20	20	16	14	13	14	16	18	22	23	25
LED118W	1	505	56	46	44	36	32	28	30	35	40	48	52	58
LED219W	3	945	104	85	83	68	59	52	57	66	76	90	98	107

Company shall furnish all electric energy required for service under this schedule.

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Approved by:  Leah N. Peterson   
**Leah N. Peterson**  
**Manager – Customer Analytics**

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**STREET AND HIGHWAY LIGHTING SERVICE**

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**EQUIPMENT OWNERSHIP, OPERATION AND MAINTENANCE**

New Customers with new installations must select Option 1 or Option 4 only for each account served under this schedule. Options 2 and 3 are closed to new installations. Options 1 or 4 are available for Overhead Lighting Service and for Highway or Ornamental Lighting Service.

Option 1

COMPANY TO OWN AND MAINTAIN:

1. The Company shall install, own, operate and provide normal maintenance to all equipment necessary for the above service including the Lighting Equipment beyond the point of attachment to Company's facilities consisting of, but not limited to, the fixture, standard brackets or mast arms not exceeding 14 feet in length, fixture, ballast, photo-electric control, driver, and wiring.

Option 2

The Customer shall own all equipment for service under this schedule beyond the point of attachment with Company's facilities. The equipment shall include, but not be limited to, the fixture, standard brackets or mast arms not exceeding 14 feet in length, lamp, ballast, photo-electric control and all minor materials. All customer-owned equipment must meet Company's specifications. In all cases, poles are owned by Company.

The Company shall install and operate all equipment necessary for service under this schedule and Company will own all equipment necessary for service under this Option except for that equipment as specified in paragraph 1. All Customer owned Lighting Equipment will be installed at Customer's expense. The Company shall perform all normal maintenance on equipment necessary for service under this schedule and furnish and replace all burned out lamps and photo-electric controls. Option 2 is closed to new installations.

Option 3

The Customer shall own, install and maintain all equipment necessary for service under this schedule beyond the point of attachment with Company's lines used to deliver power to Customer's system. The equipment shall include, but not be limited to, the posts, fixture, mounting bracket, lamp, ballast and all minor materials. In addition, Customer must furnish and install a master disconnect switch at the point of attachment to isolate Customer's equipment from Company's electrical system. All Customer owned equipment must meet Company's specifications.

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**Leah N. Peterson**  
**Manager – Customer Analytics**

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**STREET AND HIGHWAY LIGHTING SERVICE**

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The Company shall own all equipment necessary for service under this Option except for that equipment as specified in paragraph 1. The Company will furnish and replace all burned out lamps and photo-electric controls and will clean or replace glassware at the time of lamp replacement. Customer shall be responsible for providing replacement glassware. No maintenance will be provided by the Company on customer owned equipment except as specified in a separate agreement. Option 3 is closed to new installations.

Option 4

**CUSTOMERS TO OWN AND MAINTAIN:**

1. The Customer shall own, install and maintain all equipment necessary for service under this schedule beyond the point of attachment with Company's lines used to deliver power to Customer's system. The equipment shall include but not be limited to the poles, fixture, mounting bracket, lamp, ballast, photo-electric control and all minor materials. In addition, Customer must furnish and install a lever bypass meter socket. Company's point of delivery shall be on the bus work on the load side of the meter socket breaker.

2. Customer is responsible for all maintenance on all equipment beyond Company's point of attachment. Standard safety procedures followed by the Company on Company-owned lighting facilities shall be followed by Customer when maintaining its lighting equipment. Company reserves the right to disconnect Customer equipment from Company's electrical system if in the Company's opinion Customer's lighting equipment is operated or maintained in an unsafe or improper condition.

**CONTRACT PERIOD**

Six months, automatically renewable for six month periods unless canceled by 30 days written notice by either party to the other.

**SERVICE CONDITIONS**

1. Customers will contract for service under this schedule for the number of fixtures of each size installed at the time of the contract.
2. Lights shall be located at sites designated and authorized by Customer. Customer shall provide in writing suitable right-of-way and right-of-occupancy for the facilities which the Company deems necessary to render service under the option chosen. The location shall be readily accessible to Company's equipment used for servicing and/or supplying service under the option chosen. The Company shall have the right to use and occupy the street and highway rights-of-way for the purpose of performing any act of service in connection with service under this schedule.

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**Manager – Customer Analytics**

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**STREET AND HIGHWAY LIGHTING SERVICE**

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3. Service will normally be from standard distribution facilities typical of those in the area surrounding the point of service. If it is necessary to provide non-standard distribution facilities, Customer shall pay Company for all costs in excess of standard facility costs.
4. Company will, at Customer's expense, relocate or change the position of any poles, circuits or lights owned by the Company as may be requested in writing and duly authorized by Customer.
5. Company will install at its expense such additional street lights served under Option 1 as may be requested in writing and duly authorized by Customer from time to time during the period of the contract. Company shall provide as standard a service extension of up to the equivalent of one pole span to provide service under this schedule without cost to the Customer. No additional transformer capacity shall be provided as standard for Option 4 Lighting Service. All necessary costs for providing service under this schedule in excess of standard costs shall be paid by Customer.
6. For fixtures which satisfy the conditions as set forth in Options 1 or 2 under Equipment Ownership, Operation and Maintenance, Company will absorb the cost of replacing a lamp and photo-electric control devices damaged by a first act of vandalism at each location during each calendar year. In addition, Company will absorb the cost of replacing a lighting unit damaged by a first act of vandalism at each location during each calendar year if served under Option 1.
7. All subsequent and other costs due to vandalism are at Customer's expense. For those locations served under Option 1 or 2, Company will repair equipment (not covered above) damaged by vandalism and will bill customer for appropriate costs.

**SCHEDULE OF CHARGES**

Applicable in conjunction with Service Conditions paragraph 6.

Labor and vehicle charges per the applicable rate as stated in the Company's Accounting Manual at the time the charge was incurred. Charges for materials used per the Company's cost for lighting replacement equipment plus the then current Materials Handling expense and A&G expense per Company's Accounting Manual.

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**Leah N. Peterson**  
**Manager – Customer Analytics**

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**RIDER FOR FUEL AND PURCHASED ENERGY CHARGE**

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**APPLICATION**

Applicable to electric service under all Company's Retail Rate Schedules except Competitive Rate Schedules Rate Codes 73. and 79.

**FUEL AND PURCHASED ENERGY CHARGE**

The Forecasted System Average Fuel and Purchased Energy (FPE) Charge for each month shall be the forecasted FPE Charge for the current month divided by the forecasted Kilowatt-Hour Sales. The applicable Forecasted FPE Charge shall be added to customers' monthly bill according to each customer's rate class and Fuel and Purchased Energy Adjustment (FPEA) Factor.

In addition, subject to Commission approval, there shall be an annual true-up for any amount collected over or under the actual cost of energy for the twelve months ending December 31 of each year as reported in the Annual Automatic Adjustment True-up report to be filed by March 1 following the most recent reporting period. The annual true-up shall be based on a historic twelve-month period, comparing actual costs to the forecasted costs and shall be applied to the subsequent twelve months. The annual true-up will be effective on billings beginning the first of the month following Commission approval of the true-up, or as ordered by the Commission. In years when the over- or under- recovery amount is small (resulting in a true-up rate rounded to less than 0.001¢), the true-up balance will carry over to the next year's true-up.

The annual true-up rate for each rate class shall be calculated as follows. The over- or under- recovery amount as shown in the current year Annual Automatic Adjustment True-up report will be divided by the forecasted Kilowatt-Hours subject to the fuel adjustment clause for the proposed twelve month recovery period the true-up rate will be in effect and then multiplied by the applicable FPEA Factor. This calculation will produce a true-up rate per Kilowatt-Hour (rounded to the nearest 0.001¢) for each rate class that will be applied to Customers' bills in the same manner as the forecasted monthly FPE Charge.

**FORECASTED SYSTEM AVERAGE FUEL AND PURCHASED ENERGY CHARGE**

The monthly Forecasted Average Fuel and Purchased Energy Charge shall be the **sum** of the following:

- (a) The fossil and nuclear fuel forecasted to be consumed in Company's generating stations,
- (b) The forecasted net energy cost of energy purchases, exclusive of capacity or demand charges (irrespective of the designation assigned to such transaction) when such energy is to be purchased on an economic dispatch basis, this encompasses energy being purchased to substitute for Company's own higher cost energy,

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Filing Date:  December 15, 2022 & November 1, 2021  MPUC Docket No.:  E015/AA-20-463 & E015/GR-21-335

Effective Date: \_\_\_\_\_ Order Date:  July 5, 2022 & February 28, 2022

Approved by:  Leah N. Peterson   
Leah N. Peterson  
Manager – Customer Analytics

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**RIDER FOR FUEL AND PURCHASED ENERGY CHARGE**

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- (c) The forecasted identifiable fossil and nuclear fuel costs associated with energy purchased for reasons other than identified in (b) above,
- (d) The forecasted cost of steam from other sources to be used in the generation of electricity at the Company's generating stations,
- (e) The forecasted cost of the Released Energy Credit to be paid to Customer(s) for avoided energy purchases under the Rider for Released Energy,
- (f) The forecasted cost of the Buyback Energy Credit to be paid to Customer(s) for avoided energy purchases under the Rider for Voluntary Energy Buyback,
- (g) Forecasted fuel and purchased energy expenses to be incurred by the Company over the duration of any Commission approved contract, as provided for by Minnesota Statutes, Section 216B.1645, to satisfy the renewable energy obligations set forth in Minnesota Statutes, Section 216B.1691 excluding the cost of fuel and purchased energy related to meeting the Solar Energy Standard,
- (h) All forecasted RTO (Regional Transmission Organization) energy market costs net of revenues, excluding administrative costs,
- (i) The forecasted cost of the purchase of SO<sub>2</sub> allowances,
- (j) The forecasted Time of Generation Adjustment as calculated in the Rider for Solar Energy Adjustment

and **less**

- (k) Forecasted revenues from the sale of SO<sub>2</sub> allowances,
- (l) The forecasted cost of fossil and nuclear fuel and the cost of steam from other sources recovered through inter-system sales including the fuel and steam costs related to economy energy sales and other energy sold on an economic dispatch basis,
- (m) Forecasted net revenues from the sale of environmental attributes from any Commission approved contract, and
- (n) Forecasted net revenues (margins) from asset-based wholesale energy and capacity sales.

The Forecasted Kilowatt-Hour Sales shall be Company's total forecasted kilowatt-hour Sales of Electricity, excluding inter-system sales referred to in (l) above and solar energy production and purchases referred to in (g) above.

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**Filing Date:**  December 15, 2022 & November 1, 2021  **MPUC Docket No.:**  E015/AA-20-463 & E015/GR-21-335

**Effective Date:** \_\_\_\_\_ **Order Date:**  July 5, 2022 & February 28, 2022

**Approved by:**  Leah N. Peterson   
**Leah N. Peterson**  
**Manager – Customer Analytics**

**RIDER FOR FUEL AND PURCHASED ENERGY CHARGE**

**FUEL AND PURCHASED ENERGY ADJUSTMENT (FPEA) FACTORS**

A separate FPEA Factor shall be applied to calculate the Forecasted FPE Charge for each Rate Class. A Class Cost Factor shall be calculated for each Rate Class. For Residential Time-Of-Day (TOD) customers a TOD Factor shall also be calculated for each TOD period. The FPEA Factor is the Class Cost Factor multiplied by the corresponding TOD Factor.

Rate Class	Class Cost Factor	TOD Factor	FPEA Factor
Residential	1.01868	1.00000	1.01868
Residential On-Peak	1.01868	1.17042	1.19228
Residential Off-Peak	1.01868	1.03330	1.05260
Residential Super Off-Peak	1.01868	0.75930	0.77348
General Service	1.03138	1.00000	1.03138
Large Light & Power	1.00656	1.00000	1.00656
Large Power	0.99026	1.00000	0.99026
Lighting	0.85420	1.00000	0.85420

**2023 FORECASTED and 2021 TRUE-UP FPE RATE**

The monthly forecasted 2023 FPE Rate was approved by the Minnesota Public Utilities Commission (“Commission”) Order issued on December 8, 2022, in Docket No. E015/AA-22-216.

The 2021 FPE True-up Rate was approved in accordance with the Commission’s Significant Unforeseen Impact Order issued on June 12, 2019, in Docket No. E999/CI-03-802 and Commission Order issued on July 5, 2022, in Docket No. E015/AA-20-463.

Applicable Month	FPE 2023 Forecasted Rate (¢/kWh)	FPE 2021 True-up Rate (¢/kWh)
January	3.038	0.487
February	3.095	0.538
March	2.772	0.506
April	2.773	0.552
May	2.780	0.550
June	4.006	0.566
July	4.129	0.527
August	3.766	0.531
September	4.004	
October	3.565	

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Manager – Customer Analytics



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**RIDER FOR FUEL AND PURCHASED ENERGY CHARGE**

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November	3.081	
December	3.183	

A breakdown by month and Rate Class can be found on Minnesota Power's website at <https://www.mnpower.com/Customerservice/YourBill>

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**Manager – Customer Analytics**

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**RIDER FOR SCHOOLS**

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**APPLICATION**

To Large Light and Power Service Schedule 75 for schools which are part of the elementary and secondary school system.

**MODIFICATIONS**

The RATE (Monthly) and other provisions of the applicable schedule shall apply except that:

1. The first block under Demand Charge shall be changed to read, "\$10.50 per kW for the first 100 kW of Demand" or less as determined below.
2. Determination of the Billing Demand shall be replaced by the following:

"Billing Demand is the kW measured during the 15-minute period of customer's greatest use during the month as adjusted for power factor, but not less than the minimum demand specified in customer's contract and in no case will the billing demand be less than 50 kW. For all Billing Demand between 51 kW and 100 kW the demand will be billed at the \$10.50 per kW rate. All Billing Demand above 100 kW shall be billed at the third block demand rate of \$9.50 per kW.

Demand will be adjusted by multiplying by 90% and dividing by the average monthly power factor in percent when the average monthly power factor is less than 90% lagging. However, in no event shall the average monthly power factor used for calculation in this paragraph be less than 45%."

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Filing Date  November 1, 2021  MPUC Docket No.  E015/GR-21-335   
Effective Date \_\_\_\_\_ Order Date  February 28, 2023

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Leah N. Peterson  
Manager – Customer Analytics

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**RIDER FOR STANDBY SERVICE**

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**APPLICATION**

Applicable to any Customer with on-site generation of 10 MW or less and taking service under one of Company's following standard rate schedules: General Service (Schedule 25), Large Light and Power Service (Schedule 75) and Large Power Service (Schedule 74) who has a distributed generation system which is able to generate on a continuous basis and who has entered into the "Minnesota Power's standard interconnection agreement" with the Company.

Service under this Rider shall be required for a Customer who has a distributed generation system that is run on a continuous basis and for non-emergency purposes which normally serves all or a portion of that Customer's electric load requirements, and who desires use of the Company's electric service for temporary backup. Exceptions to this Application include: (i) For any Customers with distributed generation systems rated at 100 kW or less, standby service will be available through their standard rate schedules; or (ii) any Customer, in lieu of service under this Rider, who provides physical assurance that standby service is not taken. A Customer requesting physical assurance shall agree to furnish and install an approved load limiting device which shall be set and sealed by the Company to prevent the Customer from utilizing standby service. The cost of the load limiting device shall be paid by the Customer.

The Customer shall execute a Standby Service Agreement with the Company for service under this Rider. The initial minimum term of service taken under this Rider shall be one (1) year. At the end of the initial term the contract will be automatically renewed on an annual basis, unless written notice from either party is delivered to the other party no later than 180 days prior to the end of the initial term or any subsequent renewal thereof.

Energy provided to the Customer under this rider is limited to energy for Scheduled and Unscheduled Outages as defined below. The Customer shall not generate and allow energy flow onto the Company's system unless it is separately metered and permitted in accordance with the Company's Electric Service Regulations.

All provisions of the applicable standard rate schedule shall apply to service under this Rider except as noted below.

**TYPE OF SERVICE**

Service shall be taken at 60 hertz and at the voltage and phase relationship specified under the Company's applicable standard rate schedule for service to the Customer.

**DEFINITIONS**

**Nominated Standard Service**

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Approved by:  Leah N. Peterson   
**Leah N. Peterson**  
Manager – Customer Analytics

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**RIDER FOR STANDBY SERVICE**

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Billed demand up to the level specified in the Standby Service Agreement under the Customer's standard rate schedule.

**Reserved Standby Service**

Maximum Scheduled Outage or Unscheduled Outage service allowed under this Rider for Standby Service as stated in the Standby Service Agreement. The contracted Reserved Standby Service shall not exceed the nameplate capacity of the Customer's distributed generation system.

**Excess Standard Service**

Demand utilized in excess of the aggregation of the Customer's Nominated Standby Service and Reserved Standby Service billed on the Customer's standard rate schedule.

**Scheduled Standby Service Demand**

Measured demand during Scheduled Outages greater than the Nominated Standard Service that is not Excess Standard Service.

**Unscheduled On-Peak Standby Service Demand**

Measured demand during Unscheduled Outages and on-peak periods greater than the Nominated Standard Service that is not Excess Standard Service. On-peak periods shall include all hours between 6 a.m. and 10 p.m. Monday through Friday excluding holidays.

**Unscheduled Off-Peak Standby Service Demand**

Measured demand during Unscheduled Outages and off-peak periods in excess of Unscheduled On-Peak Standby Service Demand and greater than the Nominated Standard Service that is not Excess Standard Service. Off-peak periods shall include all hours not included in on-peak periods.

**Generator Outage Rate**

The unplanned generator outage expressed as a percentage. For the first twelve (12) months the Customer takes service under this Rider, such rate shall be the Equivalent demand Forced Outage Rate (EFORd) class average published on the Midcontinent Independent System Operator (MISO) website most similar to the Customer's generation. The EFORd measures the probability that a generating unit will not be available. For subsequent 12-month periods, the Generator Outage Rate will be calculated based on generator availability for the Customer's generating facilities within the previous 12-month period. The Generator Outage Rate for the Customer's generating facilities shall be calculated as the number of hours the generator was not available in the prior 12-month period excluding Scheduled Outages divided by the number of hours in a year.

**Scheduled Outage**

Planned outage periods that shall be prearranged by the Customer with the Company. Scheduled outages are available in April, May, October, November during any hours, and

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**Manager – Customer Analytics**

**RIDER FOR STANDBY SERVICE**

in all other months during off-peak hours between 10:00 p.m. and 06:00 a.m. Monday through Friday, and all hours on weekends and holidays. The Customer must provide at least a 45-day notice of its proposed timeline for a Scheduled Outage. The Customer may modify the outage schedule with 45 days' notice to the Company.

Scheduled Outages may not exceed 60 days in any continuous 12-month period unless otherwise agreed to by the Company in writing. Any extension of the outage period may be requested by the Customer in writing and shall be responded to by the Company in writing.

Customers that do not comply with the terms and conditions for qualifying Scheduled Outage periods will be subject to Unscheduled Outage charges as defined below.

**Unscheduled Outage**

Any outage that occurs outside of the allowed months listed above or which occurs without a 45-day notice to the Company. Any usage above the Nominated Standard Service that does not occur during the Scheduled Outage periods as defined above or that exceeds the allowed number of Scheduled Outage days will be treated as an Unscheduled Outage.

**RATE (Monthly)**

The following charges are applicable in addition to all charges for service being taken under the Customer's standard rate schedule:

**Standby Reservation Fee (\$/kW)**

For purposes of applying the Standby Reservation Fee, the contracted Reserved Standby Service shall be the quantity specified by the Customer in the Standby Service Agreement with the Company. The contracted Reserved Standby Service shall not exceed the nameplate capacity of the Customer's distributed generation system.

The Customer shall pay a Standby Reservation Fee equal to the rate specified below times the contracted Reserved Standby Service and multiplied by the Generator Outage Rate as stated in the Customer's Standby Service Agreement.

**Standby Reservation Fee Rate**

Service Voltage Level \ Rate Schedule	General Service	Large Light and Power	Large Power
	Transmission	NA	18.46
Primary	17.52	23.81	NA
Secondary	19.18	24.49	NA

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**Manager – Customer Analytics**

**RIDER FOR STANDBY SERVICE**

During months in which Scheduled or Unscheduled Outages occur, the Standby Reservation Fee shall apply only if the Standby Demand Charge as defined below is less than the Standby Reservation Fee.

**Standby Demand Charge (\$/kW)**

The Standby Demand Charge shall be sum of Scheduled and Unscheduled Standby Demand Charges as defined below. During months in which Scheduled or Unscheduled Outages occur, the Standby Demand Charge shall only apply if the Standby Reservation Fee as defined above is less than the Standby Demand Charge.

**Scheduled Outage**

For purposes of applying the Standby Demand Charge during Scheduled Outages, the measured demand shall be determined during the 15-minute period of the Customer's greatest Scheduled Standby Service Demand during the billing month. To determine the standby billing demand, the measured demand will be multiplied by the number of days the Scheduled Outage lasts during the billing month and divided by the number of days in the billing month.

During Scheduled Outages, the Customer shall pay a Standby Demand Charge equal to the rate established in the standard rate schedule times the standby billing demand.

**Unscheduled Outage**

For purposes of applying the Standby Demand Charge during Unscheduled Outages, the demand shall be determined during the 15-minute periods of the Customer's greatest Unscheduled On- and Off-Peak Standby Service Demands during the billing month.

During Unscheduled Outages, the Customer shall pay a Standby Demand Charge equal to the rate defined below times the corresponding Unscheduled On- and Off-Peak Standby Service Demand.

**On-Peak Standby Demand Charge**

Rate Schedule \ Service Voltage Level	General Service	Large Light and Power	Large Power
Transmission	NA	19.57	32.24
Primary	18.58	25.25	NA
Secondary	20.34	27.03	NA

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**Manager – Customer Analytics**

**RIDER FOR STANDBY SERVICE**

Off-Peak Standby Demand Charge

Rate Schedule \ Service Voltage Level	General Service	Large Light and Power	Large Power
Transmission	NA	17.40	28.66
Primary	16.52	22.46	NA
Secondary	18.09	24.03	NA

**Energy Charge**

Scheduled Outage

The Customer shall pay for all energy usage during a Scheduled Outage according to their standard rate schedule, plus any applicable adjustments.

Unscheduled Outage

For all energy usage during an Unscheduled Outage, the Customer shall pay the Company's hourly incremental energy costs during the time of the sale, including third-party transmission costs incurred by the Company, plus an energy surcharge of \$0.02 per kWh. Incremental energy costs are determined after assigning lower-cost energy to all firm retail and firm wholesale Customers including all inter-system pool sales which involve capacity on a firm or participation basis and to all interruptible sales to Large Power, Large Light and Power, and General Service Customers.

**SERVICE CONDITIONS**

1. All electricity delivered to the Customer by the Company shall be measured by one or more meters installed at a single point of common coupling or as determined by the Company. The Company's meter for standby service shall measure the flow of capacity and energy from the Company to the Customer only. Any flow of capacity and energy from the Customer to the Company shall be separately metered.
2. The Customer shall be required to pay the installation, operation, and maintenance costs incurred by the Company for the metering equipment installed on the Customer's generation equipment. Access shall be provided by the Customer to the Company for maintaining and operating such equipment.
3. The Company shall not be obligated to supply standby service to back up the Customer's distributed generation system at a level in excess of Reserved Standby Service. This restriction in no way limits the electric load requirements for which the Customer may require service from the Company under the standard rate schedule to which this Rider is attached.

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Manager – Customer Analytics

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**RIDER FOR STANDBY SERVICE**

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4. Service shall be provided under this Rider if the Company has sufficient capacity available in existing production, transmission and distribution facilities to provide such service at the location where service is requested.
5. The Customer shall pay the Company the installed cost of any additional required facilities which are not supported by this Rider.
6. The Company may be reimbursed by the Customer for costs which are incurred, or which have been incurred, in providing facilities which were utilized principally or exclusively in providing service for any portion of the Customer's electric load requirements which are to be normally provided from the distributed generation system.
7. The Company shall not be liable for any loss or damage, including consequential damages, caused by or resulting from any limitation in providing service under this Rider.

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**Leah N. Peterson**  
**Manager – Customer Analytics**



**RIDER FOR STANDBY SERVICE**

**Minnesota Power  
Standby Rate Options**

The following charges are applicable in addition to all charges for service being taken under the Customer's standard rate schedule:

<b>Unscheduled Outage</b>			
	<b>Transmission</b>	<b>Distribution Primary</b>	<b>Distribution Secondary</b>
Minimum Monthly Bill	Greater of Reservation Fee or Demand Charge + Energy Charge	Greater of Reservation Fee or Demand Charge + Energy Charge	Greater of Reservation Fee or Demand Charge + Energy Charge
<b>General Service</b>			
Reservation Fee	N/A	\$17.52 (\$/kW)	\$19.18 (\$/kW)
On-Peak Demand Charge	N/A	\$18.58 (\$/kW)	\$20.34 (\$/kW)
Off-Peak Demand Charge	N/A	\$16.52 (\$/kW)	\$18.09 (\$/kW)
Energy Charge	N/A	incremental	incremental
<b>Large Light &amp; Power</b>			
Reservation Fee	\$18.46 (\$/kW)	\$23.81 (\$/kW)	\$25.49 (\$/kW)
On-Peak Demand Charge	\$19.57 (\$/kW)	\$25.25 (\$/kW)	\$27.03 (\$/kW)
Off-Peak Demand Charge	\$17.40 (\$/kW)	\$22.46 (\$/kW)	\$24.03 (\$/kW)
Energy Charge	incremental	incremental	incremental
<b>Large Power</b>			
Reservation Fee	\$30.40 (\$/kW)	N/A	N/A
On-Peak Demand Charge	\$32.24 (\$/kW)	N/A	N/A
Off-Peak Demand Charge	\$28.66 (\$/kW)	N/A	N/A
Energy Charge	incremental	N/A	N/A

Note: The reservation fee only applies in months when no standby service was taken or when the calculated demand charge is less than the reservation fee. The Reservation Fee is multiplied by the generator outage rate for billing purposes.

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**Leah N. Peterson**  
Manager – Customer Analytics

**RIDER FOR STANDBY SERVICE**

**Minnesota Power  
Standby Rate Options**

The following charges are applicable in addition to all charges for service being taken under the Customer's standard rate schedule, plus any applicable adjustments:

<b>Scheduled Outage</b>			
	<b>Transmission</b>	<b>Distribution Primary</b>	<b>Distribution Secondary</b>
Minimum Monthly Bill	Greater of Reservation Fee or Demand Charge + Energy Charge + Applicable Adjustments	Greater of Reservation Fee or Demand Charge + Energy Charge + Applicable Adjustments	Greater of Reservation Fee or Demand Charge + Energy Charge + Applicable Adjustments
<b>General Service without a Demand Meter</b>			
Reservation Fee	N/A	\$17.52 (\$/kW)	\$19.18 (\$/kW)
Demand Charge <sup>1</sup>	N/A	N/A	N/A
Energy Charge	N/A	9.332 (¢/kWh)	9.332 (¢/kWh)
<b>General Service with a Demand Meter</b>			
Reservation Fee	N/A	\$17.52 (\$/kW)	\$19.18 (\$/kW)
Demand Charge <sup>1</sup>	N/A	\$8.00 (\$/kW)	\$8.00 (\$/kW)
Energy Charge	N/A	6.507(¢/kWh)	6.507(¢/kWh)
<b>Large Light &amp; Power</b>			
Reservation Fee	\$18.46 (\$/kW)	\$23.81 (\$/kW)	\$25.49 (\$/kW)
Demand Charge <sup>1</sup>	\$9.50 (\$/kW)	\$9.50 (\$/kW)	\$9.50 (\$/kW)
Energy Charge	4.574 (¢/kWh)	4.574 (¢/kWh)	4.574 (¢/kWh)
<b>Large Power</b>			
Reservation Fee	\$30.40 (\$/kW)	N/A	N/A
Demand Charge <sup>1</sup>	\$29.43 (\$/kW)	N/A	N/A
Energy Charge	2.778 (¢/kWh)	N/A	N/A

Note: The reservation fee only applies in months when no standby service was taken or when the calculated demand charge is less than the reservation fee. The Reservation Fee is multiplied by the generator outage rate for billing purposes.

<sup>1</sup> The demand charge is calculated based on a daily proration.

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Manager – Customer Analytics

RIDER FOR STANDBY SERVICE

STANDBY BILLING EXAMPLES

Scheduled Outage:

<b>Customer Example:</b>		
Peak Load	5,000	kW
Nominated Standard Service	3,000	kW
Reserved Standby Service	2,000	kW
Generator Outage Rate	10%	
Scheduled Standby Service Demand	2,000	kW
Outage Days	5	
Standby Energy Used	156,000	kWh
Standard Service Schedule	Large Light & Power	
Service Voltage	115,000 volts	

	<u>Billing Units</u>	<u>Rate</u>	<u>Billing</u>
<b>Reservation Fee</b>	200 kW	\$ 18.46	\$ 3,692.00
<i>Reserved Standby Service * Generator Outage Rate * Reservation Fee</i>			
<i>Note: Not charged if Standby Demand charge is greater</i>			
<b>Demand Charge</b>			
	2,000 kW	\$ 9.50	\$ -
	2,000 kW	\$ (2.00)	\$ -
<i>Scheduled Standby Service Demand * Standard Service Rate * (# of Outage Days/Days in Month)</i>			
<b>Energy Charge</b>	156,000 kWh	\$ 0.04574	\$ 7,135.44
<b>TOTAL STANDBY SERVICE BILLING</b>			<b>\$10,827.44</b>
<i>Also subject to other applicable adjustments</i>			

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Manager – Customer Analytics

**RIDER FOR STANDBY SERVICE**

**Unscheduled Outage:**

<b><u>Customer Example:</u></b>		
Peak Load	5,000	kW
Nominated Standard Service	3,000	kW
Reserved Standby Service	2,000	kW
Generator Outage Rate	10%	
Unscheduled Off-Peak Standby Service Demand	500	kW
<i>Note: Customer standby demand peaked at 2,000 kW in off-peak hour</i>		
Unscheduled On-Peak Standby Service Demand	1,500	kW
Standby Energy Used	156,000	kWh
Standard Service Schedule	Large Light & Power	
Service Voltage	115,000 volts	

	<b><u>Billing Units</u></b>	<b><u>Rate</u></b>	<b><u>Billing</u></b>
<b>Reservation Fee</b>	200 kW	\$18.46	\$0.00
<i>Reserved Standby Service * Generator Outage Rate * Reservation Fee</i>			
<i>Note: Not charged if Standby Demand charge is greater</i>			
<b>Demand Charge</b>			
Unscheduled Off-Peak Standby Service Demand	500 kW	\$17.40	\$8,700.00
<i>Unscheduled Off-peak Standby Service Demand * Off-peak Standby Demand Charge</i>			
Unscheduled On-Peak Standby Service Demand	1,500 kW	\$19.57	\$29,355.00
<i>Unscheduled On-peak Standby Service Demand * On-peak Standby Demand Charge</i>			
<b>Energy Charge</b>	156,000 kWh	\$0.0550	\$8,580.00
<i>Company's hourly incremental energy costs during the time of sale</i>			
<i>Rate of \$0.055 per kWh is for example purposes</i>			
<b>TOTAL STANDBY SERVICE BILLING</b>			<b>\$46,635.00</b>
<i>Also subject to other applicable adjustments</i>			

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**Leah N. Peterson**  
Manager – Customer Analytics

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**RIDER FOR CONSERVATION PROGRAM ADJUSTMENT**

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**APPLICATION**

Applicable to bills for electric service under all Retail Rate Schedules except for Company's Competitive Rate Schedules 73 and 79. This Rider shall not be applicable to Economy or Standby service to retail customers.

Except as provided below in the CUSTOMER EXEMPTIONS AND RATE ADJUSTMENTS section, there shall be added to each non-CIP exempt customer's monthly bill a Conservation Program Adjustment (CPA) charge which shall be the applicable CPA factor multiplied by the customer's monthly kWh of energy usage. The applicable CPA factor per kWh shall be determined annually as described below.

**DETERMINATION OF THE CONSERVATION PROGRAM ADJUSTMENT FACTOR**

The Conservation Program Adjustment factor shall be the quotient of the Recoverable Tracker balance, divided by projected retail energy sales (exclusive of those energy sales from customers who have been granted an exemption from CIP costs (see CUSTOMER EXEMPTIONS AND RATE ADJUSTMENTS section)). The CPA factor will remain in effect until subsequent MPUC approval of an updated factor. The Recoverable Tracker balance shall be determined by adjusting the prior year-end Conservation Improvement Program (CIP) Tracker balance by:

- 1) Subtracting the unamortized beginning CIP Tracker account balance;
- 2) Adding financial incentives awarded by the MPUC not reflected in the prior year-end balance;
- 3) Adding actual and anticipated CIP program expenditures at their approved and/or budgeted level for the applicable time period; and
- 4) Subtracting actual and anticipated CIP cost recovery through base rates, determined by multiplying the CCRC (shown below) by the Company's budgeted retail sales in kWh to non-CIP exempt customers for the applicable time period; and
- 5) Subtracting actual and anticipated CIP cost recovery from the applicable CPA factor not accounted for in the prior year-end balance, as determined by multiplying the applicable CPA by the Company's budgeted retail sales in kWh to non-CIP exempt customers for the remaining applicable time period. The remaining applicable time period for the applicable CPA is dependent upon subsequent MPUC approval which, for the purposes of this calculation, Minnesota Power assumes to align with the end of the current fiscal year (June 30, 2022).

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**Filing Date:**  April 1, 2022 & November 1, 2021  **MPUC Docket No:**  E015/GR-22-130 & E015/GR-21-335

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Leah N. Peterson  
Manager – Customer Analytics

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**RIDER FOR CONSERVATION PROGRAM ADJUSTMENT**

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All costs appropriately charged to the CIP Tracker account shall be eligible for recovery through this adjustment and all revenues received from the application of the CPA factor shall be credited to the CIP Tracker account.

In order to normalize the effect of significant changes in the CPA factor, the Company may request approval of an upper limit or cap on the calculated CPA factor.

The CPA factor effective August 1, 2022 for all non-CIP exempt customers shall be 0.2002¢ per kWh.

**DETERMINATION OF CONSERVATION COST RECOVERY CHARGE (CCRC)**

The CCRC is the amount included in base rates dedicated to the recovery of CIP costs as approved by the Minnesota Public Utilities Commission in the Company's last general rate case. The CCRC is approved and applied on a per kWh basis by dividing the test-year CIP expenses by the test-year sales volumes (net of CIP-exempt volumes). All revenues received from the CCRC shall be credited to the CIP Tracker Account.

The CCRC effective August 1, 2023 for all non-CIP exempt customers is 0.3957035¢ per kWh.

**CUSTOMER EXEMPTIONS AND RATE ADJUSTMENTS**

For customers granted an exemption from CIP costs by the Commissioner of the Minnesota Department of Commerce, pursuant to Minn. Stat. § 216B.241, the CPA factor shall not be applicable. No CCRC is included in base rates for Large Power customers. For Large Power customers who have not been granted an exemption, the CCRC of 0.3957035¢ per kWh shall apply to the total billing energy. In addition, non-Large Power customers who have been granted an exemption shall receive a billing credit of 0.3957035¢ per kWh to offset the CCRC that is included in base rates under the applicable rate schedule. For those customer accounts granted exemption by a decision of the Commissioner after the beginning of a calendar year, any CIP collections billed after January 1 of the year following the Commissioner's decision shall be credited back to customers.

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**Filing Date:** April 1, 2022 & November 1, 2021      **MPUC Docket No:** E015/GR-22-130 & E015/GR-21-335  
**Effective Date:** \_\_\_\_\_      **Order Date:** July 5, 2022 & February 28, 2023

Approved by: Leah N. Peterson  
Leah N. Peterson  
Manager – Customer Analytics

**RIDER FOR NON-METERED SERVICE**

**APPLICATION**

To General Service Schedules 25

**DISCUSSION**

Minnesota Power provides service for several types of operations that would normally be a part of the General Service class of customers. However, due to the unique nature of the customer's operations it is not always practical to meter the service points. Therefore, at Company's discretion, a customer may receive service under the General Service - Non-Demand Schedule without the metering requirements of that schedule and be billed for energy usage based on the table below. Additional end-use types and associated energy usages per unit may be added from time to time to address new situations. For purposes of applying the appropriate service charge, one service charge shall be applied for every point of delivery. A point of delivery shall be any location where a meter would otherwise be required for service under the applicable General Service Schedule. In the case of Holiday decorative lighting, the customer shall be billed with a single service charge and energy usage per the table below one time per the holiday season, estimated at 45 operating days for 12 lighting hours per day.

<u>Item Type</u>	<u>Description</u>	<u>Units</u>	<u>Estimated Monthly Energy_ Usage/Unit</u>
SEC-CAM	Security Cameras	kWh	43 kWh
CBL2WY90	90v 2-Way Comm Cable PS	Volts	617 kWh
AMP-CBL	Amplifier Cable	Amplifiers	377 kWh
XFLSHR60	Crossing Flashers-60kWh	kWh	60 kWh
HS160W	Strip Heaters-160Watts	kWh	65 kWh
HSGREHRT	Strip Heaters-GRE Hartford 99	kWh	58 kWh
SIGN-LTG	Sign Lighting	Signs	25 kWh
SIRENS	Civil Defense Sirens	Sirens	1 kWh
RR-XING	Railroad Crossings	Crossings	39 kWh
NOWIRE15	Wireless Metering-15kWh	kWh	15 kWh

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Approved by:  Leah N. Peterson   
**Leah N. Peterson**  
**Manager – Customer Analytics**

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**RIDER FOR NON-METERED SERVICE**

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HL-LED	Holiday Lighting – LED	kWh	270 kWh
HL-INCT	Holiday Lighting – Incandescent	kWh	3,780 kWh

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Approved by:  Leah N. Peterson   
**Leah N. Peterson**  
**Manager – Customer Analytics**



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**RIDER FOR GENERAL SERVICE/LARGE LIGHT AND POWER INTERRUPTIBLE SERVICE**

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**APPLICATION**

Applicable to any Customer taking service under General Service (Schedule 25) or Large Light and Power Service (Schedule 75) and which has at least 200 kW of Interruptible Load that qualifies for interruptible service. All provisions of the applicable standard Service Schedule shall apply to interruptible service under this Rider except as noted below.

**RATE MODIFICATION**

The Rates (Monthly) of the applicable General Service or Large Light and Power Service Schedules shall apply. Additionally, the Customer shall receive a billing credit which will be 11 percent of the Customer's interruptible billing before any other applicable Adjustments.

**INTERRUPTIBLE ENERGY CONDITIONS**

Interruptible energy must meet applicable requirements to accredit capacity for satisfying resource adequacy requirements, including, but not limited to, maximum number of annual emergency curtailments, maximum duration of emergency curtailments, and seasons in which emergency curtailments can occur. During a Midcontinent Independent System Operator (MISO) emergency event the Company will call on this capacity as allowed under the requirements to accredit capacity for satisfying resource adequacy requirements or to mitigate local system emergency events. Before an Emergency Curtailment, the Company will provide the lesser of (1) at least two hours advance notice or (2) the notice that is required in connection with requirements to accredit capacity for satisfying resource adequacy requirements.

**PRICE RECALL CONDITIONS**

The Company shall have the right to re-price the Customer's Interruptible Load energy at 110% of the Company's incremental supply cost for up to 100 hours per year. During a price recall period the Customer will be given the option to continue service without interruption under the terms of this Rider. The Company will provide day-ahead email notice by 4:00 p.m. Central Prevailing time on the day prior to the price recall period(s), which will include the estimated prices during the price recall period(s). The Customer will have the option to curtail during the re-pricing periods or continue normal operation and pay 110% of the incremental supply cost for all Interruptible Load during the re-pricing period. Re-pricing periods will occur between the hours of 6:00 a.m. to 10:00 p.m. with the exception of time periods when MISO has declared an alert or emergency for the Minnesota Power service area.

**CUSTOMER'S FAILURE TO COMPLY WITH REQUESTED PHYSICAL INTERRUPTION**

A Customer is deemed to have failed to comply with the emergency capacity requirements when Minnesota Power calls on the emergency capacity and the Customer's actual firm load, as measured by the meters installed by the Company (netted across aggregated Customer facilities, if applicable), has not decreased to the targeted demand reduction

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**Leah N. Peterson**  
**Manager – Customer Analytics**

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**RIDER FOR GENERAL SERVICE/LARGE LIGHT AND POWER INTERRUPTIBLE SERVICE**

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threshold specified in the Customer's annual contract. In the event that the Customer fails to follow an Interruption request by Minnesota Power and such failure results in (a) any financial penalties being imposed upon the Company, and/or (b) financial damages resulting from non-completed or replacement wholesale sales or purchases, the Customer shall reimburse the Company for that portion of the penalty and/or financial damages caused by their failure, within 15 days of notification by Minnesota Power. In the event that the Customer follows Interruption conditions as specified herein, the Customer shall not be liable for any (a) penalties imposed on the Company, or (b) financial damages resulting from non-completed or replacement wholesale sales or purchases. Penalties and charges may include, but are not limited to, penalties associated with disqualification of the emergency capacity as accredited capacity.

**SERVICE CONDITIONS**

1. The duration and frequency of interruptions shall be at the sole discretion of the Company. Interruption will normally occur at such times:
  - (a) when the Company is required to purchase or generate power at a cost higher than the Customer's energy charge,
  - (b) when the Company expects to incur a system peak,
  - (c) at such other times when in the Company's opinion the reliability of the system is endangered,
  - (d) when MISO declares an emergency event, or
  - (e) when the Company performs necessary testing for certification of interruptibility of Customer's loads.
2. The Company shall not be liable for any loss or damage including consequential damages, caused by or resulting from any interruption of service.
3. The Customer must be able to physically interrupt its Interruptible Load when notified by the Company.
4. The Company may accredit and register the demand response MW as a capacity resource with MISO (or successor entity), in accordance with the Module E Tariff and Business Practices Manual for Resource Adequacy. The Customer agrees to participate fully in the registration procedure.
5. In the event of a material change in MISO's (or any successor organization) capacity accreditation authority, the parties shall in good faith determine the most appropriate substitute and rate or cost determination authority within six months of the date such a change was made. Except as mutually agreed by the party's, no changes in MISO responsibilities shall materially and adversely affect either parties rights or obligations

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**Manager – Customer Analytics**

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**RIDER FOR GENERAL SERVICE/LARGE LIGHT AND POWER INTERRUPTIBLE SERVICE**

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under the Electric Service Agreement. Any changes would be subject to regulatory approval.

6. The rate contemplates that this service will utilize existing facilities with no additional major expenditures. The Customer shall pay the Company the installed cost of any additional facilities required which are not supported by this rate.
7. The term of service under this Rider shall be no less than one year and must be consistent with the MISO or successor Planning Year or other planning criteria as determined by the Company. However, the Company, at its sole discretion, reserves the right to provide the Customer with a three-month notice to discontinue providing service under this Rider.

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**Leah N. Peterson**  
**Manager – Customer Analytics**

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**RIDER FOR LARGE POWER INCREMENTAL PRODUCTION SERVICE**

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**APPLICATION**

Applicable to any Customer taking service under Large Power Service Schedule 74, whose Electric Service Agreement has a minimum term of at least four (4) years beyond the initiation of Incremental Production Service hereunder and which provides for the sale by the Company and the purchase by the Customer of Incremental Production Service, subject to the conditions set forth in the Customer's Electric Service Agreement and this Rider. Application of this Rider and establishment of an Incremental Production Service Threshold ("IPST") for those Customers with self-generation and whose Electric Service Agreement allows for purchase of Economy Energy shall be at the sole discretion of the Company.

**DEFINITIONS**

**Real-time Buy-through Period:** Period called by the Company where Company will re-price Incremental Production Service ("IPS") energy and where Customer will respond through curtailing IPS load or buying-through at the real-time locational marginal price ("LMP").

**Curtailment Period:** Period called by the Company where Customer is required to curtail load.

**Renewable Surplus Period:** Period called by the Company during times of high renewable generation, low system load or low LMPs where Customer may exceed 110% of the IPST.

**RATE MODIFICATIONS**

Demand Charge

During any Billing Month in which the Customer has Measured Demand in excess of the IPST but not greater than 110% of the IPST or has Measured Demand in excess of the IPST during a Renewable Surplus Period, the Customer's Measured Demand above the IPST shall not be subject to any demand charges or ratchet provisions associated with Contract Demand and Incremental Service Requirements under the Large Power Service Schedule and the Customer's Electric Service Agreement unless otherwise provided in this Rider or the Customer's Electric Service Agreement. If Customer has Measured Demand in excess of the IPST during a Curtailment Period, the Customer's Billed Demand will be increased by the amount the Measured Demand exceeded the IPST, and the Customer will be subject to any penalties imposed upon Company by the Midcontinent Independent System Operator ("MISO") or a successor entity relating specifically to Customer's failure to curtail IPS service.

Energy Charge

During any Billing Month in which the Customer has Measured Demand in excess of the IPST, the energy associated with the Customer's Measured Demand above the IPST shall

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**Manager – Customer Analytics**

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**RIDER FOR LARGE POWER INCREMENTAL PRODUCTION SERVICE**

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be subject to an energy charge equal to the Incremental Production Rate, the Real-time Buy-through Period Rate or the Curtailment Period Rate.

Incremental Production Rate

The Incremental Production Rate shall consist of an energy surcharge of \$0.01 per kWh plus the greater of the hourly day-ahead LMP at the Company's load node, MP.MP, during the time of the sale plus MISO costs incurred by the Company or the current year average Large Power forecasted fuel and purchased energy rate.

Real-time Buy-through Period Rate

The Real-time Buy-through Period Rate shall consist of an energy surcharge of \$0.01 per kWh plus the greater of the hourly real-time LMP at the Company's load node, MP.MP, during the time of the sale plus MISO costs incurred by the Company or the current year average Large Power forecasted fuel and purchased energy rate.

Curtailment Period Rate

The Curtailment Period rate shall consist of an energy surcharge of \$0.01 per kWh plus the greater of the hourly real-time LMP at the Company's load node, MP.MP, during the time of the sale plus MISO costs incurred by the Company or the current year average Large Power forecasted fuel and purchased energy rate.

Renewable Surplus Period Rate

The Renewable Surplus Period rate shall consist of an energy surcharge of \$0.01 per kWh plus the greater of the hourly real-time LMP at the Company's load node, MP.MP, during the time of the sale plus MISO costs incurred by the Company or the current year average Large Power forecasted fuel and purchased energy rate.

Excess Reactive Demand

Whenever a Customer's metered demand exceeds the IPST, the Company shall not bill the Customer for any excess reactive demand adjustments below the level specified in the Customer's Electric Service Agreement. However, the Company may, at its sole discretion, bill the Customer for any excess reactive demand adjustments above the specified level at the Excess Power Demand Charge, with excess reactive demand calculated as indicated in the Large Power Service Schedule.

**SERVICE CONDITIONS**

1. All curtailments, buy-throughs, or Company declarations of Curtailment Periods or Renewable Surplus Periods can be superseded by Company requests of Customer to curtail load as soon as reasonably possible for purposes of grid stability, in accordance with Company's Service Regulations.
2. The Customer shall be permitted to purchase Incremental Production Service from the Company, for service above the IPST established in the Electric Service Agreement,

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**Manager – Customer Analytics**

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**RIDER FOR LARGE POWER INCREMENTAL PRODUCTION SERVICE**

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whenever the Customer's Measured Demand during any Billing Month exceeds the IPST, with the exception of during Curtailment Periods.

The Customer's Measured Demand shall not exceed 110% of the IPST without the Company declaration of a Renewable Surplus Period or Company's prior written consent, which consent shall not be unreasonably withheld. In the event that the Customer exceeds this level without Company consent or outside of Renewable Surplus Periods, the Company may increase the Customer's contractual requirements, including Contract Demand, IPST, or other related terms, by that amount for the duration of the Customer's Electric Service Agreement.

**Additional Service Conditions for Real-time Buy-through Periods**

3. Upon notification from the Company of a Real-time Buy-through Period, the Customer has the option of reducing its metered demand to the IPST by the time given by the Company or have the Incremental Production Service energy repriced at the Real-time Buy-through Rate. The Customer shall be given 30 minutes or greater notice of a Curtailment Period.
4. Real-time Buy-through Periods will not be called for greater than 170 hours per calendar year, excluding MISO capacity event curtailments.
5. The duration and frequency of Real-time Buy-through Periods shall be at the sole discretion of the Company. Real-time Buy-through Periods shall normally occur during times of high or volatile real-time LMPs or low generation.

**Additional Service Conditions for Curtailment Periods**

6. Upon notification from the Company of a Curtailment Period, the Customer shall reduce its metered demand to the IPST by the time given by the Company, and for a duration as required by the Company. The curtailment shall be for the entire amount of Incremental Production Service unless otherwise notified by the Company. The Company shall give Customer 30 minutes or greater notice of a Curtailment Period. Thirty (30) minute notification under this Rider shall be via automatic control unless otherwise provided in the Customer's Electric Service Agreement.
7. Curtailment Periods will not be called for more than 170 hours per calendar year, excluding MISO capacity event curtailments.
8. Curtailment Periods will not be called for more than eight hours per day and no more than four hours per Curtailment Period.
9. The duration and frequency of Curtailment Periods shall be at the sole discretion of the Company. Curtailments shall normally occur for reasonable testing requirements, at such times when the Company expects to incur a system peak in excess of its MISO (or successor organization) accredited generating capability (less the required planning reserve) and at such other times when, in the Company's opinion, the

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**RIDER FOR LARGE POWER INCREMENTAL PRODUCTION SERVICE**

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reliability of the Company or MISO systems are endangered. Curtailments shall normally not occur due to high energy costs. Curtailments shall normally occur for capacity related needs before interruptions for any certified interruptible loads for Large Power, Large Light and Power, and General Service Customers (those loads that meet the requirements as specified in the MISO (or successor organization) procedure for the certification of interruptible demand). Unless agreed to in advance by the Customer, the Company shall not make additional non-firm off-system energy sales that would, if made, require curtailment of Incremental Production Service.

10. The Customer shall pay any and all penalties or other costs incurred by the Company if the Customer fails to reduce its metered demand to the IPST or the requested reduction level (but not less than the IPST) within 30 minutes of receiving such notice from the Company. The penalties or other costs shall be divided pro rata between those Customers that did not curtail service as requested by the Company.
11. The Company shall reserve the right to discontinue service under this Rider to Customers who fail to curtail service as requested by the Company.
12. The Company shall not be liable for any loss or damage, including consequential damages, caused by or resulting from any curtailment of service.

Additional Service Conditions for Renewable Surplus Periods

13. Upon notification from the , Customer may exceed 110% of the IPST for a duration determined at the sole discretion of the. The Customer shall be given, whenever possible, information regarding the probable time and duration of Renewable Surplus Periods the calendar day prior to any such period. Notice may also be given with at least a 30 minute notice.
14. The duration and frequency of Renewable Surplus Periods shall be at the sole discretion of the Company. Renewable Surplus Periods may occur during times of high renewable generation or low MP system load.
15. The Company may cancel Renewable Surplus Periods with 30 minutes notice if MISO or MP system conditions change.

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**Manager – Customer Analytics**

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**RIDER FOR RELEASED ENERGY**

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**APPLICATION**

Applicable to any customer taking service under Large Power Service Schedule 74. Application of this Rider and establishment of Released Energy Credit shall be at the sole discretion of Company and participation by Customer is voluntary.

**RATE MODIFICATIONS**

Energy Credit for Off-System Sales

Customer shall receive a credit during any Billing Month in which Customer and Company have cooperated to make an off-system energy sale. If the energy made available for sale is associated with Customer's Firm Large Power Service requirement, the Released Energy Credit shall equal a negotiated amount based on the off-system energy sale price, less (i) Company's highest firm energy costs, (ii) and all Midcontinent Independent System Operator (MISO) costs for each hour that such sales opportunity occurs.

Energy Credit for Avoided Energy Purchases

Company may request, and Customer may voluntarily reduce, Customer's energy requirement during times when Company anticipates purchasing energy to serve Firm Energy requirements, thereby enabling Company and its customers to avoid higher-cost energy purchases. Company shall provide Customer a Released Energy Credit for the reduced energy usage, such credit to not exceed the avoided cost for the hours of the release. The Released Energy Credit shall equal a fair market value for the hours of the release.

The Released Energy Credit shall be allowed as a recoverable cost for Fuel and Purchased Energy Rider purposes.

**CONDITIONS**

1. Customer may not purchase Large Power Incremental Production Service ("IPS") as established under the Rider for Large Power Incremental Production Service while participating in Released Energy Credit opportunities.
2. If Customer makes energy available for sale and the identified released energy sale or avoided energy purchase is not actually completed (for example, due to transmission constraints), the Released Energy Credit shall be zero. In the event that a scheduled released energy sale or avoided energy purchase is not completed or the terms and conditions change, Company shall notify Customer of such change as soon as possible.
3. Company shall establish and administer procedures to ensure actual and verifiable Customer load reductions occur when energy is released for sale or an avoided energy purchase is completed.

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Manager – Customer Analytics



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**RIDER FOR RELEASED ENERGY**

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4. When Released Energy Credit opportunities are anticipated, Company shall provide advance notice, if possible, of the approximate margins or available energy purchase costs and hours of sale or purchase opportunity available to Customers who have indicated interest. Opportunities for voluntary load reductions will be communicated to customers primarily via email, and when possible, notice shall also be made via phone calls to individuals designated by Customer. If two or more notified customers make energy available for sale for the same time period, Company will prorate the Released Energy Credit among those customers. Released Energy Credits shall be determined for each Customer according to the amount of capacity made available for sale by each in proportion to the total amount of capacity made available by all Customers for a given time period.
5. In the event that additional released energy sales or avoided energy purchase opportunities arise during a day, Company shall provide Customers with as much advance notice as possible (via email and phone calls) to enable their participation. Credits associated with such opportunities shall be allocated to Customers on a first-come, first-served basis.
6. Customer may notify Company when Customer desires to reduce energy requirements for released energy sales or avoided energy purchase opportunities. Customer may have a "standing agreement" with Company regarding the conditions for Released Energy Credit opportunities, allowable duration, required margins, margin sharing, etc. These agreements, may be made on a customer by customer basis and shall be considered by Company without notice to other customers.
7. Energy shall be made available for sale in increments of 5 MW with a 10 MW minimum and shall be associated with actual reduced power requirements.

**PENALTY FOR INSUFFICIENT LOAD CONTROL**

In the event that Company has entered into a sale or purchase agreement for energy made available by a Customer, and Customer subsequently fails to maintain sufficient load control during the time(s) of the released energy sale or avoided energy purchase, Customer shall receive no credit for the time that load exceeded the specified level and shall be responsible for any and all costs incurred by Company due to such failure to control load.

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Manager – Customer Analytics

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**RIDER FOR VOLUNTARY ENERGY BUYBACK**

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**APPLICATION**

Applicable to any Customer eligible for service under General Service Schedule 25; Large Light and Power Service Schedule 75 (and including all applicable Riders thereto); or Competitive Rate Schedules 73 or 79, and customers receiving service under contracts authorized by Minn. Stat. §216B.162 (the competitive and discretionary rate statute). Customer must be able to provide a minimum of 200 kW of curtailable demand for energy buyback transactions. Energy buyback transactions facilitate short-term off-system energy sales or assist in avoiding higher-cost energy purchases to meet Company's firm energy requirements. Application of this Rider and establishment of Buyback Energy Credit ("BEC") shall be at the sole discretion of Company. Participation by Customer is voluntary. All provisions of the applicable standard Service Schedule shall apply to service under this Rider except as noted below.

**RATE MODIFICATION**

Customer shall receive a BEC for any calendar month in which Customer and Company have agreed to participate in energy buyback transactions. The BEC shall occur as an adjustment on Customer's bill and shall consist of a payment per kWh for each hour subject to an energy buyback transaction.

BEC for Off-System Sales

Customer shall receive a credit during any Billing Month in which Customer and Company have cooperated to make an off-system energy sale. If the energy made available for sale is associated with Customer's Firm Service requirement, the BEC shall equal a negotiated amount based on the off-system energy sale price, less (i) Company's highest firm energy costs, (ii) and all Midcontinent Independent System Operator (MISO) costs for each hour that such sales opportunity occurs.

BEC for Avoided Energy Purchases

Company may request, and Customer may voluntarily reduce, Customer's energy requirement during times when Company anticipates purchasing energy to serve Firm Energy requirements, thereby enabling Company and its customers to avoid higher-cost energy purchases. Company shall provide Customer a BEC for the reduced energy usage, such credit to not exceed the avoided cost for the hours of the release. The BEC shall equal a fair market value for the hours of the release.

The BEC shall be allowed as a recoverable cost for Fuel and Purchased Energy Rider purposes.

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Leah N. Peterson  
Manager – Customer Analytics

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**RIDER FOR VOLUNTARY ENERGY BUYBACK**

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**SERVICE CONDITIONS**

1. Company and Customer shall enter into an Energy Buyback Agreement specifying the rates, and the terms and conditions, for participation in energy buyback transactions, including, but not limited to: (i) BEC calculation; (ii) period of possible energy buyback; (iii) minimum/maximum duration of each energy buyback; and (iv) commencement/termination notice requirements.
2. Company and Customer shall agree to a typical peak kW level of operation (“Reference Operating Level”). Customer shall determine an acceptable reduced operating level for each energy buyback transaction time period (“Reduced Operating Level”). The amount of energy associated with each energy buyback transaction shall be equal to the difference between Customer’s Reference Operating Level and the Reduced Operating Level multiplied by the hours of curtailment at a load factor mutually agreed to by Company and Customer.
3. Company shall notify Customer of energy buyback opportunities primarily via email, and when possible, notice shall also be made via phone calls to individuals designated by Customer. Alternatively, Customer may notify Company when Customer desires to reduce energy requirements for energy buyback transactions.
4. Under the terms of the Energy Buyback Agreement, at Company’s request, Customer shall curtail down to the Reduced Operating Level for a duration as required by Company, such duration not to exceed the maximum number of curtailment hours agreed to by Company and Customer. Company shall establish and administer procedures to ensure actual and verifiable Customer load reductions occur when energy is made available for sale or an avoided energy purchase is completed.
5. Customer shall pay Company the installed cost of any additional facilities (e.g., metering, protective devices for interconnection with Company’s system, etc.) required to participate in energy buyback transactions under this Rider.
6. If Customer makes energy available for sale and the identified off-system energy sale or avoided energy purchase is not actually completed (for example, due to transmission constraints), the BEC shall be zero. In the event that a scheduled off-system energy sale or avoided energy purchase is not completed or the terms and conditions change, Company shall notify Customer of such change as soon as possible.
7. In the event that Company has entered into a sale or purchase agreement for energy made available by Customer, and Customer subsequently fails to maintain sufficient load control during the time(s) of the buyback energy sale or avoided energy purchase, (i) Customer shall receive no credit for that calendar month in which the curtailment failure occurred, and (ii) Customer shall be responsible for any and all costs incurred by Company

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Manager – Customer Analytics

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**RIDER FOR VOLUNTARY ENERGY BUYBACK**

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due to such failure, including but not limited to: (a) penalties imposed upon Company by the Midcontinent Independent System Operator (MISO) or any other entity, and/or (b) financial damages resulting from non-completed or replacement wholesale sales or purchases.

8. Company shall not be liable for any loss or damage caused by or resulting from any curtailment of service at Customer's facility undertaken in response to BEC.

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Leah N. Peterson  
Manager – Customer Analytics

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**RIDER FOR FOUNDRY, FORGING AND MELTING CUSTOMERS**

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**APPLICATION**

Applicable to any customer in the Foundry, Forging, and Melting Industry, as determined by Company, taking service under Large Light and Power Service (Schedule 75).

Customers taking service under this Rider may not also take service under the Rider for General Service/Large Light and Power Interruptible Service.

The term of service under this Rider shall be no less than one year. Customers must provide 30 days advance notice to Company prior to taking service under this Rider or discontinuing service under this Rider after at least one year of service.

This Rider shall apply to the entire electric service requirements on Customer's premises delivered at one point from existing facilities of adequate type and capacity and metered at (or compensated to) the voltage of delivery.

**RATE MODIFICATION**

**Demand Charge Credit:** For each month that service is taken under this Rider, the Customer shall receive a billing credit of \$3.00 per kW of Billing Demand.

**Price Recall Energy:** 200 Hours of Price Recall Energy per calendar year will be billed at Company's sole discretion subject to the following conditions.

- Minimum of three hours duration per price recall period.
- Price Recall hours will be limited to 6 a.m. to 10 p.m. Central Prevailing Time with the exception of time periods when Midcontinent Independent System Operator (MISO) (or successor) has declared an alert or emergency for the Minnesota Power area.
- Minnesota Power will provide day-ahead email notice by 4 p.m. Central Prevailing Time on the day prior to the price recall period(s). The notice will indicate the start and stop times for the price recall period(s) and estimated prices during these price recall period(s).
- Customer has the option to curtail load or to continue normal operations during the price recall period.
- Price Recall energy usage will be billed at 110% of the Company's hourly incremental energy costs during the time of the price recall period. Incremental energy costs are determined after assigning lower cost energy to all firm retail and firm wholesale customers including all inter-system pool sales which involve capacity on a firm or participation basis.

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**Approved by:**  Leah N. Peterson   
**Leah N. Peterson**  
Manager – Customer Analytics

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**PILOT RIDER FOR LARGE LIGHT AND POWER TIME-OF-USE SERVICE**

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**APPLICATION**

Applicable to any customer taking service under Large Light and Power Service Schedule 75 with total power requirements of at least 3,000 kW. Application of this Rider shall be at the sole discretion of Company. All provisions of the Large Light and Power Service Schedule shall apply to the Time-of-Use service under this Rider except as noted below. Participation by customer is voluntary.

Customers taking service under this Rider may not also take service under the Rider for Parallel Generation or the Rider for General Service/Large Light and Power Interruptible Service.

**RATE MODIFICATION**

The monthly rate will be modified as follows:

Demand Charge

For the first 100 kW or less of On-Peak Billing Demand	\$1,050.00
All additional On-Peak Billing Demand (\$/kW)	\$10.00
Off-Peak Demand in excess of On-Peak Billing Demand (\$/kW)	\$4.50
Super Off-Peak Demand in excess of Off-Peak Billing Demand (\$/kW)	\$0.00

Transmission Demand Charge (\$/kW)

On-Peak Transmission Demand	\$4.00
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Energy Charge

On-Peak kWh (¢/kWh)	6.399¢
Off-Peak kWh (¢/kWh)	4.267¢
Super Off-Peak kWh (¢/kWh)	3.201¢

Modified Determination of Billing Demand

On-Peak Billing Demand shall be the kW measured during the 15-minute period of the customer's greatest On-Peak use during the month, as adjusted for power factor, except that On-Peak Billing Demand will not be less than 75% of the greatest adjusted On-Peak demand during the preceding eleven months, nor shall it be less than any Minimum Contract Demand that may be specified in customer's Electric Service Agreement.

The Off-Peak Billing Demand is defined as the difference between the maximum kW measured during the 15-minute period of the customer's greatest use (On-Peak or Off-Peak) during the current month, as adjusted for power factor, and the On-Peak Billing Demand.

The Super Off-Peak Demand is defined as the difference between the maximum kW measured during the 15-minute period of the customer's greatest use (On-Peak, Off-Peak,

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**PILOT RIDER FOR LARGE LIGHT AND POWER TIME-OF-USE SERVICE**

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or Super Off-Peak) during the current month, as adjusted for power factor, and the On-Peak and Off-Peak Billing Demand.

**SERVICE CONDITIONS**

1. On-Peak, Off-Peak, and Super Off-Peak Periods Defined: The On-Peak time period shall be defined as 3:00 p.m. to 8:00 p.m. Central Prevailing Time (CPT), Monday through Friday, inclusive, excluding holidays. The Super-Off Peak period shall be defined as 11:00 p.m. to 5:00 a.m CPT. The Off-Peak time period shall include all other hours. Holidays shall be those days nationally designated and celebrated as New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving, and Christmas.
2. At the end of the first year following the initial date when any customer takes service under this Rider, the applicability, rate modification, and service conditions will be evaluated for potential modification. The Rider will continue in effect after the initial year until it has been modified or cancelled based on the evaluation of the pilot.
3. The term of service under this Rider shall be no less than one year unless the pilot offering is terminated prior to the conclusion of customer's first year of service.

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**Manager – Customer Analytics**

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**RIDER FOR BUSINESS EXPANSION INCENTIVE**

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**APPLICATION**

Applicable to any new or expanding commercial or industrial Customer taking service under General Service (Schedule 25), Large Light and Power Service (Schedule 75), or Large Power Service (Schedule 74) and which has at least 250 kW of new or expanding load. A customer may receive the rate at multiple delivery points so long as each delivery point independently qualifies.

Service hereunder is subject to Company's Electric Service Regulations and any applicable Riders.

Customer must complete an application for service under the Rider for Business Expansion Incentive, and service is limited to customers whose application is approved by the Company. For existing customers, at least three months of Qualified Billing Demand must occur before service under this Rider may commence.

**TYPE OF SERVICE**

Service shall be taken at the voltage and phase relationship specified under Company's applicable standard rate schedule for service to Customer.

**RATE**

The provisions of the General Service, Large Light and Power, or Large Power Service Schedule shall apply, except monthly Demand Charges (excluding the Transmission Demand Charge) for customer's Qualified Billing Demand before the application of voltage discounts, shall be reduced as follows:

Large Power Service Schedule Demand Reduction Percent:

Years:	1-3	4	5	6
Percent Reduction:	30%	15%	5%	0%

General Service and Large Light and Power Service Schedule Demand Reduction Percent:

Years:	1-3	4	5	6
Percent Reduction:	50%	25%	15%	0%

For new or existing customers, Qualified Billing Demand is the new load of 250 kW or greater at a single delivery point. A customer may receive the rate at multiple delivery points so long as each delivery point independently qualifies. The demand charge reduction shall not apply during any month in which the Qualified Billing Demand is below 250 kW, unless as a consequence of documented new conservation or load control by the customer.

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**RIDER FOR BUSINESS EXPANSION INCENTIVE**

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**NEW CUSTOMER QUALIFICATIONS**

This Rider is available for new load that is associated with initial permanent service. To be considered a new customer for the purpose of this Rider, an applicant must demonstrate one of the following:

1. Business has not been conducted at the premises for at least three monthly billing periods prior to application; or
2. The predecessor customer is in bankruptcy and the applicant has obtained the business in a liquidation of assets sale; or
3. Customer's activities are largely or entirely different in nature from that of the previous customer.

**EXISTING CUSTOMER QUALIFICATIONS**

Existing customers who materially increase their use of electric service may qualify for service under this Rider, provided such material increase is the result of the addition of equipment, or expansion of the customer's facility or operations. The customer shall notify the Company in writing and document the basis for the material increase in its use of electric service. Following such notification, the Company shall review the customer's monthly billing demands. If the billing demands for each of the next three consecutive months exceed that from the comparable monthly period of the preceding year by at least 250 kW at one delivery point, the customer will be eligible thereafter to receive service under this Rider. A customer may receive the rate at multiple delivery points so long as each delivery point independently qualifies. If a customer's activities are very similar to the customer's previous activities, then the customer is considered to be an existing customer whether or not the owner(s), operator(s), or manager(s) are substantially different.

**ENERGY EFFICIENCY**

The Company is required to conduct an energy audit for all customers taking service under this Rider, and inform the customer of the conservation programs available.

**TERMS AND CONDITIONS**

1. This Rider contemplates that this service shall utilize existing facilities with no additional major expenditures. Customer shall pay Company the installed cost of any additional facilities required, which are not supported by this Rider.

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**RIDER FOR BUSINESS EXPANSION INCENTIVE**

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2. The minimum discount under this Rider shall recover at least the incremental cost of providing the service, including the cost of additional capacity that is to be added while the Rider is in effect.
3. The Company shall execute an Electric Service Agreement (ESA), having a minimum term of six (6) years with a minimum cancellation provision of one (1) year. The ESA shall state the increased or new load level of the customer, and the effective date of service under this Rider shall be set forth in the ESA.

**ELECTRIC SERVICE AGREEMENTS**

1. Every ESA and every amendment or modification of an ESA shall be approved by the Minnesota Public Utilities Commission ("Commission").
2. Every new or amended ESA shall be filed with the Commission within 30 days after signing the agreement with the Customer.
3. Every ESA filing shall include the incremental revenue and the incremental costs associated with the new ESA.
4. If no party objects to the ESA within 30 days of the filing date, the ESA is deemed approved.

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**RIDER FOR ADVANCED METERING INFRASTRUCTURE (AMI) OPT-OUT**

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**APPLICATION**

Applicable to Customers taking service under: Residential Service Schedule 20 (General), Schedule 22 (Space Heating), and Schedule 23 (Seasonal) who do not want advanced metering infrastructure (“AMI”) at their residence (“Opt-Out Customers”). All provisions of the Residential Service Schedule and the Company’s Electric Service Regulations shall apply to the service under this Rider except as noted below.

**DESCRIPTION**

There shall be applied to an Opt-Out Customer’s monthly bill a recurring monthly fee after enrollment. The applicable fee for participating in the AMI Opt-Out will be shown as a separate line item on the monthly bill as follows:

AMI Opt-Out Charge \$20.00 per month

The monthly charge will be applied following the meter exchange. Where a meter exchange is not required, the charge will be applied following the AMI Opt-Out election or action by the Opt-Out Customer, as described in the Service Conditions.

**SERVICE CONDITIONS**

1. The Company shall have the right to refuse to provide AMI Opt-Out service in any of the following circumstances:
  - a) If such a service creates a safety hazard to the Customer or their premises, the public, or the Company's personnel or facilities.
  - b) If a Customer does not allow the Company’s employees access to the meter at the Customer’s premises.
  - c) If the Customer has a history of meter tampering.
  
2. Opt-Out Provisions:
  - a) Opt-Out Election: A Customer must affirmatively elect to opt-out of having electric consumption metered through AMI to obtain service under this Rider. Customers shall default to AMI absent such an election. Customers who do not provide reasonable access to their meter or affirmatively prevent the installation of AMI shall be deemed to have elected this Opt-Out Rider.
  - b) Frequency of Election: A Customer may only enroll in this AMI Opt-Out Rider once per twelve-month period at the same residence.
  - c) Opt-In Election: At any time, Opt-Out Customers may opt back into electric service with AMI.
  - d) Local governments and entities such as condominiums and other multi-unit dwellings are not allowed to exercise the Opt-Out option on behalf of individually metered residents.

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**RIDER FOR ADVANCED METERING INFRASTRUCTURE (AMI) OPT-OUT**

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3. Metering Equipment: A non-communicating meter will be used to provide electric service for Customers who elect this option.
4. Customers enrolled in interruptible electric service, controlled access, time-of-day, or other service requiring AMI will be notified that the Customer must discontinue participation in the service offering in order to participate in this Opt-Out option.
5. Estimated Meter Reading: Opt-Out Customers may receive bills based on estimated meter reads if circumstances prevent reading a meter in a given month.
6. Billing: Customers will be billed for charges incurred for electric consumption under the applicable Residential Service Schedule, plus the Monthly Charge described in this AMI Opt-Out Rider.

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**Manager – Customer Analytics**

**ELECTRIC SERVICE REGULATIONS OF MINNESOTA POWER**

**PURPOSE AND CONTENTS**

These Service Regulations govern the supplying and taking of electric service. The regulations are designed to provide each Customer the greatest practicable latitude in the use of service consistent with reliable, economical and safe service to all Customers.

These Service Regulations, together with Extension Rules and Rate Schedules, are on file in the Company's various offices, and copies are obtainable by any Customer upon request by telephone, by mail, or www.mnpower.com.

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**SECTION I - DEFINITIONS**

The following terms when used in these Service Regulations, in Rate Schedules and in Service Agreements, shall, unless otherwise indicated, have the meanings given below:

1. **Customer:** Any individual(s), partnership, association, firm, public or private corporation or governmental agency having Company's electric service at any specified location.
2. **Company:** Minnesota Power.
3. **Electric Service:** The supplying of electric power and energy, or its availability, irrespective of whether any electric power and energy is actually used. Supplying of service by Company consists of the maintaining by it, at the point of delivery, of approximately the agreed voltage and frequency by means of facilities adequate for carrying Customer's contracted load.
4. **Point of Delivery:** The end of Company's service drop, or the point where Company's wires are joined to Customer's service entrance conductors or apparatus, unless otherwise specified in Customer's Service Agreement.
5. **Customer's Installation:** In general, all wiring, appliances and apparatus of any kind or nature on Customer's side of the point of delivery (except Company's meter installation), useful in connection with Customer's ability to take electric service.
6. **Service Drop:** The wires, owned by Company, connecting Company's distribution mains to Customer's service entrance conductors.
7. **Service Entrance Conductors:** The wires provided by the Customer extending from Customer's main line switch or center at which circuits originate, to the terminal of the Company's service drop.
8. **Month:** An interval of approximately thirty days between successive meter reading dates, except when the calendar month is specified.
9. **Service Agreement:** The agreement or contract between Company and Customer pursuant to which service is supplied and taken.
10. **Notice:** Unless otherwise specified, a written notification delivered personally or mailed by one party to the other at such other party's last known address, the period of notice being computed from the date of such personal delivery or mailing.
11. **Meter:** The meter or meters, together with auxiliary devices, if any, constituting the complete installation needed to measure and report the power and energy supplied to any Customer at a single point of delivery.

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12. **Customer Extension:** Any branch from, or continuation of, an existing line to the point of delivery to Customer, including increases in capacity of any of Company's existing facilities, or the changing of any line to meet the Customer's requirements, and including all transformers, service drops and meters.

**SECTION II - SERVICE AGREEMENTS**

13. **Form and Execution of Service Agreements:** Each application for service normally is made on Company's standard form of application, which, when properly executed by Customer and Company, becomes binding and along with the applicable Rate Schedules, Rules and Regulations, is termed a Service Agreement. Any Service Agreement referred to herein is subject to amendment or change by Company. Any such amendment or change to a Service Agreement may be subject to acceptance or approval by any regulatory body having jurisdiction thereof and upon acceptance or approval will automatically apply to any executed Service Agreement.

If for any reason an application is not signed by the Customer, the giving of service by the Company and the accepting of such service by all Customers receiving service shall impose the same obligation on each as if a Service Agreement had been executed.

14. **Contract Period of Service Agreements:** The contract period shall be as indicated in the applicable Rate Schedule, unless otherwise provided for in the Service Agreement.

15. **Renewal and Termination of Service Agreements:** Renewals shall be as provided for in the Service Agreement. Unless otherwise provided in the Service Agreement or Rate Schedule, Customer may terminate service at any time by notifying Company not less than three days prior to the date termination is desired. Customer will be held responsible for all service supplied to vacated premises until such notice has been received by Company. Notification may be made by writing, by telephone, mail or by visiting the Company's website at [www.mnpower.com](http://www.mnpower.com).

When the contract period of a Service Agreement is extended, the demand previously established by Customer is considered as having been established under the extended contract period.

When a new Service Agreement is entered into, the demand previously established by Customer is considered as having been established under the contract period of the new Service Agreement except that, when the contract demand under the new Service Agreement is less than 60% of the highest actual demand established in the previous contract year, the Company will waive the above requirement.

16. **Company's Right to Cancel Service Agreement or to Suspend Service:** Company, in addition to all other legal remedies, may terminate the Service Agreement, or suspend delivery of service, for any default or breach of the Service Agreement by the Customer,

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but no such termination or suspension will be made by Company without five (5) days written notice, excluding Sundays and legal holidays, to Customer, stating in what particular the Service Agreement has been violated, except in cases of unlawful or unauthorized use of service by Customer, or dangerous leakage or short circuit on Customer's side of the point of delivery, or in case of utilization by Customer of service in such manner as to cause danger to persons or property. Failure of Company at any time to either suspend delivery of service or to terminate the Service Agreement, or to resort to any other legal remedy, or its adoption of either one or the other of such alternatives, shall not affect Company's right to resort to any of such remedies for the same or any future default or breach by Customer.

17. **Successors and Assigns:** Service Agreements inure to the benefit of and are binding upon the respective heirs, legal representatives, successors and assigns of the parties thereto; but no assignment by Customer shall be binding upon Company until accepted in writing by the latter.

**SECTION III - SUPPLY AND TAKING OF SERVICE**

18. **Supplying of Service:** Service is supplied only under and pursuant to these Service Regulations and the applicable Rate Schedule, Riders, and Regulatory Rules. Service is supplied under a given Rate Schedule only at such points of delivery as are adjacent to facilities of Company adequate and suitable, as to capacity and voltage, for the service desired.

Service will be subject to disconnection and deposit requirements as provided by rules of the Minnesota Public Utilities Commission and other applicable law, if, at the time of application for service, the Customer is indebted to the Company for service previously supplied at the same or another address.

19. **Disconnection of Service:**

A. With Notice - Service may be disconnected with notice for any reason under Minn. Rules Part 7820.1000 or as may otherwise be provided in Company's Service Regulations, Service Schedules or Service Agreements.

B. Without Notice - Service may be disconnected without notice for any reason under Minn. Rules Part 7820.1100 or as may otherwise be provided in Company's Service Regulations, Service Schedules or Service Agreements.

20. **Reconnection of Service:** Company shall reconnect service following disconnection for non-payment:

- After all past due accounts, deposits and reconnection fees, where applicable, shall have been paid or
- Under a payment agreement for all past due accounts, deposits and reconnection fees, where applicable. Payment agreements must consider a Customer's financial circumstances and any extenuating circumstances of the household. No additional service deposit may be charged as a consideration to reconnect or

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continue service to a Customer who has entered and is reasonably on time under an accepted payment agreement. If a Customer has a history of repeatedly breaking payment agreements (two or more times in a twelve month period), a payment agreement may not be offered to be reconnected.

A. The Service Reconnection Fee shall be as follows:

- i. \$20.00 between the hours of 8:00 AM and 4:30 PM Monday through Friday.
- ii. \$100.00 after 4:30 PM, before 8:00 AM and on Saturdays, Sundays and legal holidays.

B. Where service has been disconnected under Minn. Rules Part 7820.1100.B., a reconnection fee will not be required.

C. Following disconnection under Minn. Rules 7820.1100.A., reconnection will occur only after Company has received payment from Customer of the following:

- i. Power and energy not recorded on the meter at the appropriate rate, the amount of which may be estimated by Company based on the best available data.
- ii. All expenses incurred by Company due to any such unauthorized act or acts.

**21. Service Relock Penalty:**

A. Company shall assess a Service Relock Penalty of \$100.00 where the Company has previously disconnected service and is required to subsequently return to relock or disconnect the service after it was connected by a Customer without Company authorization.

B. Company shall assess a penalty for all expenses incurred if additional disconnection of service is required at Customer premises.

C. In the event of any loss or damage to such property of Company or other person caused by or arising out of carelessness, neglect or misuse by Customer or other unauthorized persons, the cost of making good such loss or repairing such damage shall be paid by Customer.

**22. Continuity of Service:** Company will endeavor to provide continuous service but does not guarantee a constant supply of electric energy and shall not be liable to Customer for damages occasioned by interruption, except as provided by law. The Company shall not be liable for any loss of profits, special, or consequential damages resulting from the use of service or any interruption or disturbance of service.

In the event of power shortage any curtailment among Customers shall be made as nearly as practical pro rata without liability on the part of Company to any Customer affected.

If any part of service furnished by Company is employed for purpose of pumping water, Company assumes no obligation to maintain an adequate supply for fire protection, or any other purpose, whatsoever, and such use shall not subject Company to any liability to any party for damages to person or property due to failure of water supply resulting from an interruption or deficiency of electric service from whatsoever cause the same may arise.

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23. **Suspension of Service for Repairs and Changes:** When necessary to make repairs to or changes in its lines or system, Company may, without incurring any liability therefore, suspend service for such periods as may be necessary, and in such manner as to minimize inconvenience to Customer.

24. **Use of Service:** Service is for Customer's use only. Company permits redistribution and submetering only where allowed by law. The electric service equipment and associated building wiring of buildings shall be arranged by the owner to permit individual metering of the electrical consumption of each building and occupancy unit to comply with Minn. Stat. 504B.161 and any law amendatory thereto. If desired by the owner, the Company will install and maintain necessary individual Company meters to measure consumption and render bills on the applicable Rate Schedules to each Customer and separately occupied building and occupancy unit.

In no case may Customer, except with the written consent of Company, extend or connect an installation to lines across or under a street, alley, lane, court or avenue or other public or private space in order to obtain service for adjacent property through one meter even though such adjacent property be owned by Customer. Such consent may be given when such adjacent properties are operated as one integral unit under the same name and for carrying on parts of the same business. In case of unauthorized remetering, sale or extension of service to another person, Company, after five (5) days written notice excluding Sundays and legal holidays, may discontinue the supplying of service to Customer until such unauthorized act is discontinued and full payment is made for all service supplied or used, billed on proper classification and Rate Schedule, and reimbursement in full made to Company for all extra expenses incurred, including expenses for clerical work, testing and inspections.

25. **Customer's Responsibility:** Customer assumes all responsibility on Customer's side of the point of delivery for the service supplied or taken, as well as for the electrical installation, appliances and apparatus used in connection therewith, and shall save Company harmless from and against all claims for injury or damage to persons or property occasioned by or in any way resulting from such service or the use thereof on Customer's side of the point of delivery.

26. **Right-of-Way:** Customer shall, without compensation, make or procure satisfactory conveyance to Company of right-of-way for Company's lines necessary and incidental to the furnishing of service to Customer and for continuing or extending said lines over, under, across or through the property owned or controlled by Customer in a manner deemed appropriate by the Company (including facility maintenance and vegetation management rights).

27. **Access to Premises:** Company personnel may enter Customer's premises only as authorized by applicable law and regulations. Failure of Customer to provide Company reasonable access may result in disconnection of service under Minn. Rules Part 7820.1000(E).

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**Leah N. Peterson**  
Manager – Customer Analytics

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**ELECTRIC SERVICE REGULATIONS OF MINNESOTA POWER**

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28. **Location of Point of Attachment:** Customer's Point of Attachment is to be located at a point readily accessible to Company's distribution mains. Customer shall install and maintain a point of attachment for Company's service drop. Said point of attachment shall be of sufficient mechanical strength to support the wind and ice loaded weight of the service drop and shall be located as determined by the Company.

**SECTION IV - CUSTOMER'S INSTALLATION**

29. **Nature and Use of Installation:** All of Customer's wires, apparatus and equipment shall be selected with the view to obtaining safety, good efficiency, good voltage regulation and the highest practicable power factor and shall be installed in accordance with standard practices. Customer shall install and maintain, on Customer's side of point of delivery, suitable protective equipment as may be required by the Company for the protection of its service to other customers and may not employ or utilize any equipment, appliance or device so as to affect adversely Company's service to Customer or to others. The Company's failure to require such equipment shall not operate to relieve Customer from the obligation to utilize and comply with standard practices. Company may require auto starters or other suitable starting devices for motors above 5 horsepower. When polyphase service is supplied by Company, Customer shall control the use thereof so that the load at the point of delivery will be maintained in reasonable electrical balance between the phases.

Installations of neon, fluorescent, mercury vapor lamps or tubes, or other types of gaseous tube lamps, or other devices having low power factor characteristics, should be equipped with corrective apparatus to increase the power factor of each unit or separately controlled group of units to not less than approximately 90% lagging.

30. **Inspection by Company:** Company retains the right, but does not assume the duty, to inspect Customer's installation at any time and will refuse to commence or to continue service whenever it does not consider such installation to be in good operating condition, but Company does not in any event assume any responsibility whatever in connection with such matters.

31. **Changes in Installations:** As Company's service drops, transformers, meters, and other facilities used in supplying service to Customer have a definite limited capacity, Customer shall give notice to Company, and obtain Company's consent, before making any material changes or increases in Customer's installation. Company as promptly as possible after receipt of such notice will give its approval to the proposed change or increase, or will advise Customer upon what conditions service can be supplied for such change or increase. Failure to secure Company's approval shall make Customer liable for any damage to Company's facilities.

**SECTION V - COMPANY'S INSTALLATION**

32. **Installation and Maintenance:** Except as otherwise provided in these Service Regulations, in Service Agreements or Rate Schedules, Company will install and maintain its lines

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and equipment on its side of the point of delivery, but shall not be required to install or maintain any lines or equipment, except meters, on Customer's side of the point of delivery. Only Company's agents are authorized to connect Company's service drop to Customer's service entrance conductors and to connect Company's meters.

A. **Electrical Permit:** The Company is prohibited from connecting its service drop to Customer's service entrance conductors until permitted by the governmental authority having jurisdiction.

B. **Standard Connection:** The ordinary method of connection between Company's distribution mains and Customer's service entrance conductors will be by overhead wires. If Customer desires to have connection made in any other manner, special arrangements will be made between Customer and Company by which the connection will be made and maintained at Customer's expense.

C. **Suitable Space:** The Customer shall provide at no cost to Company a suitable room or space for Company's transformers and equipment specifically used in providing service to Customer when such room or space is deemed necessary by Company.

**33. Protection by Customer:** Customer shall protect Company's wiring and apparatus on Customer's premises and shall permit no one except Company's agents or persons authorized by law to inspect or handle same. In the event of any loss or damage to such property of Company or other person caused by or arising out of carelessness, neglect or misuse by Customer or other unauthorized persons, the cost of making good such loss or repairing such damage shall be paid by Customer.

Company shall not be responsible to Customer or any other party because of any damage resulting from such installations which are not readily subject to inspection from the ground and the exterior of the premises, or from the meter location, unless Customer shall have notified Company of a condition which, in the reasonable opinion of the Customer, requires attention and the Company shall have had a reasonable time within which to inspect and, if necessary, repair the same.

**34. Customer Extensions:** The Company, at its own expense, makes extensions where the revenue therefrom is sufficient, in Company's opinion, to justify the necessary expenditure.

Where the Company cannot be assured that the business offered is of sufficient duration, where unusual expenditures are necessary to supply service because of location, size or character of installation, or where area requirements of regulatory bodies may control, the Customer or Customers shall make arrangements satisfactory to Company dependent upon the particular conditions of each situation.

**35. Alteration of Facilities:** Company will, at its discretion, alter, relocate, convert to underground, or remove Company's facilities as may be requested in writing by Customer. Customer shall pay Company for all costs, except as limited below, associated with such

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alteration, relocation, conversion to underground, or removal including any new facilities required to provide service after the alteration, relocation, conversion, or removal.

Customers requesting the alteration, relocation, conversion, or removal shall pay the estimated cost for the change, less salvage, of the facilities required to effect such change prior to Company committing funds for the work. Where the actual cost is different from the estimated cost upon which the advance payment was based, as determined upon completion of the requested alteration, relocation, conversion, or removal, Company will refund any excess payment made by Customer or render a bill for any additional amount due. However, where Company's estimated cost is less than \$5,000.00, and actual cost exceeds such estimate, the additional amount due by Customer shall not exceed 15 percent of the estimate, regardless of the amount of actual cost.

**SECTION VI - METERING**

36. **Installation:** Company shall furnish and install the necessary meter or meters, and Customer shall provide and maintain a location, free of expense and satisfactory to Company, all in accordance with Company's Metering Standards.

37. **Evidence of Consumption:** Unless proven to be inaccurate, the registration of Company's meter shall be accepted and received at all times and places as prima facie evidence of the amount of power and energy taken by Customer.

38. **Tests:** Company tests its meters and maintains their accuracy of registration in accordance with good practice. On request of Customer, Company will make a special test which will be done at the expense of the Company. If the Customer requests another test before the expiration of a twelve-month period, the Customer shall bear the cost of the test if the meter is found to be in error by less than 2%, fast or slow. The average registration accuracy of a meter is taken as the mean of full load (100% of rated load) accuracy, and light load (5-10% of rated load) accuracy. At Company's discretion, tests may be made under average load conditions.

**SECTION VII - PARALLEL GENERATION**

39. **Design:** Customer's electric generating equipment shall be designed (1) to operate in synchronization with Company's system and (2) to automatically disconnect the facility from Company's system in the event Company's system becomes de-energized unless by mutual agreement between the Customer and Company. All synchronizing and protective devices to accomplish this mode of operation shall be provided and maintained by Customer.

40. **Disconnection:** Customer shall provide and maintain a manual, lockable disconnect switch providing a visible open and capable of isolating the Customer's generator from the Company's electrical system. This disconnect switch shall be readily accessible to Company personnel at all times, shall include a provision for padlocking it in the open position, and shall meet all other reasonable requirements established by Company.

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41. **Customer Responsibility:** Customer shall pay for the cost of rebuilding and/or modifying Company facilities to provide adequate capacity for the parallel generation system and adequate protection for the Company's electrical system.

Customer shall be subject to the State of Minnesota Distributed Energy Resources Interconnection Process and Minnesota Distributed Energy Resource Technical Interconnection and Interoperability Requirements or the most recent version of Minnesota's interconnection standards. Copies of such standards shall be made available to Customer upon request and are available at [www.mnpower.com](http://www.mnpower.com).

**SECTION VIII - BILLING**

42. **Billing Periods:** Bills ordinarily are rendered regularly at monthly intervals, but may be rendered more or less frequently at Company's option. Non-receipt of bills by Customer does not release or diminish the obligation of Customer with respect to payment thereof.

43. **Separate Billing for Each Point of Delivery:** At each point of delivery the use of service is metered separately for each Customer served. Whenever for any reason Company furnishes two or more meter installations for a single Customer, or supplies service under a Rate Schedule which does not require a meter, each point of metering and/or point of delivery where no meter is required is considered as a separate service. A separate Service Agreement is required, and bills are separately calculated, for each such separate service, except where Company may, under special circumstances, waive this requirement.

44. **Adjustment for Inaccurate Meter Registration:** Meter too fast or too slow: In the event that any routine or special test of a Company meter discloses its average accuracy of registration to be in error by more than 2%, fast or slow, Company will refund the overcharge for a fast meter or charge for electricity consumed, but not included in the bills previously rendered for a slow meter. The refund or charge for both fast and slow meters will be based on corrected meter readings for a period equal to one-half the time elapsed since the last previous test but not to exceed six (6) months, unless it can be established that the error was due to some cause, the date of which can be fixed with reasonable certainty, in which case the refund or charge will be computed to that date, but in no event for a period longer than one (1) year.

Whenever any bill or bills have been adjusted or corrected as provided above, the Company will refund to existing Customer any amount due when the amount due exceeds one (\$1.00) dollar or to previous Customer any amount due when the amount due exceeds two (\$2.00) dollars or Company will bill Customer for any amount owed when the amount owed exceeds ten (\$10.00) dollars, as the case may be.

Meter fails to register or registers intermittently: When the average error cannot be determined by test because the meter is not found to register or is found to register intermittently, the Company may charge for an estimated amount of electricity used, which

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shall be calculated by averaging the amounts registered over corresponding periods in previous years or in the absence of such information, over similar periods of known accurate measurement preceding or subsequent thereto, but in no event shall such charge be for a period longer than one year.

If a Customer has called to the Company's attention doubts as to the meter's accuracy and the Company has failed within a reasonable time to check it, there shall be no back billing for the period between the date of the Customer's notification and the date the meter was checked.

**45. Late Payment Charge:** Company shall assess a Late Payment Charge of 1.5% per monthly billing period, on that portion of a retail Customer's account representing charges for Company service(s) past due, if the unpaid balance exceeds \$10.00. All late payments received will be credited against the oldest outstanding account balance before the application of any Late Payment Charge. The unpaid Company account balance for a Customer under the Budget Billing Plan or another Company approved payment plan shall mean that the Company budget arrears balance and not the accumulated actual Company balance will be subject to a Late Payment Charge. No Late Payment Charge will be charged on the portion of the Company balance in dispute while dispute procedures are underway. A Late Payment Charge may be retroactively charged on the settled amount after dispute procedures are completed. At Company's discretion, any Late Payment Charge, or portion thereof, may be waived provided such waiver is consistent with the Minnesota Public Utilities Act.

**A. Residential Customer:** A Late Payment Charge shall be added to any Company account for which payment is not received and credited by Company within fifteen (15) days from the current billing date, plus ten (10) days of grace period, or a total of twenty-five (25) days. Residential customer who qualifies for assistance under the Low Income Home Energy Assistance Program (LIHEAP) may request waiver of the Late Payment Charge on the "current bill" portion of each monthly bill. Self-qualification using LIHEAP income guidelines will be permitted for Senior Citizens at age 62 or older. Efforts will be made by Company to work with local governmental agencies to pre-qualify Customers where administratively feasible. Customer accounts must be re-qualified annually.

**B. Nonresidential Customer:** A Late Payment Charge shall be added to any Nonresidential Customer account for which bill payment is not received and credited by Company within fifteen (15) days from the current billing date.

**46. Delinquent Bills:** Bills become delinquent if not paid on or before the past due date as shown on bill and service may be discontinued upon five (5) days written notice, excluding Sundays and legal holidays, to Customer after becoming delinquent. During the Cold Weather Rule months, October 1 through April 30, service may be disconnected only as provided in section 60 and Minnesota Statutes, section 216B.096. For residential customers, such written notice of disconnection shall specify a disconnection date not earlier than the third working day after the next scheduled billing date.

**47. Unlawful Use of Service:** In any case of tampering with meter installation or interfering with the proper functioning thereof or any other unlawful use or diversion of service by

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any person, or evidence of any such tampering, interfering, unlawful use or service diversion, Customer is liable to immediate discontinuance of service, without notice, and to prosecution under applicable laws, and Company shall be entitled to collect from Customer at the appropriate rate for all power and energy not recorded on the meter by reason of such tampering, interfering, or other unlawful use or service diversion (the amount of which may be estimated by Company from the best available data), and also for all expenses incurred by the Company on account of such unauthorized act or acts.

**48. Charge for Restoring Service:** If service to Customer is discontinued by Company for valid cause, then before service is restored, Customer shall pay Company all permitted costs of discontinuing and restoring service. There will be no charge for reconnection when service has been discontinued in the event of a condition determined to be hazardous to Customer, to other Customers of Company, to Company's equipment, or to the public.

If Customer requests that service be discontinued and subsequently requests restoration of service at same premises within twelve (12) months of discontinuance, the charge for restoring service will be the sum of minimum bills during the elapsed period but not less than all costs of discontinuing and restoring service.

**49. Selection of Schedule:** The Company's Rate Schedules are designed for service supplied to Customer on a continuous annual basis. Customer may elect to take service under any of the Rate Schedules applicable to such service. Company will advise Customer of the Rate Schedules which, in its judgment, are best adapted to Customer's needs on an annual basis, but such advice must be based upon Customer's statements as to Customer's installation and requirements for service and Company assumes no responsibility for the selection of the Rate Schedule made by Customer. If Customer changes selection of a Rate Schedule, Customer may not go back to the previous Rate Schedule for a period of twelve (12) months; provided, however, that a Large Light and Power Customer whose normal monthly firm demand is below 50,000 kW shall be billed on the Large Power Service Schedule in months in which its measured demand, as adjusted for power factor, exceeds 50,000 kW, and shall go back to the Large Light and Power Service Schedule when its demand falls below 50,000 kW. Rules applicable to specific Rate Schedules shall apply when Customer desires service on other than a continuous annual basis, or the term of service provision of the Rate Schedule is greater than one (1) year.

If, for any cause a Service Agreement is entered into in which is specified a Rate Schedule not applicable to the class of service taken, on discovery of the error all bills rendered during the preceding twelve (12) months will be recalculated in accordance with the properly applicable Rate Schedule and Company will refund to existing Customer any amount due, when the amount due exceeds one (\$1.00) dollar or to previous Customer any amount due, when the amount due exceeds two (\$2.00) dollars, or Company will bill Customer for any amount owed, when the amount owed exceeds ten (\$10.00) dollars, as the case may be. If the amount due Company is not paid within ten (10) days from presentation of bill, or Customer does not agree to payment

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over a reasonable period of time, or Customer fails to sign a new Service Agreement, Company may, after five (5) days written notice excluding Sundays and legal holidays, disconnect service.

50. **Proration of Bills:** Bills for energy used during a billing period that is longer or shorter than the normal billing period by more than five (5) days shall be prorated on a daily basis, but no billing will be made for three (3) or less days when no energy is used. However, in no event will the total length of service between initial and final service be taken as less than one (1) month. No bill will be prorated for change in operating level within the billing period.

51. **Company Billing Errors:** When a Customer has been overcharged or undercharged as a result of incorrect reading of the meter, incorrect application of rate schedule, incorrect connection of the meter, application of an incorrect multiplier or constant or other similar reasons, the amount of the overcharge shall be refunded to the Customer or the amount of the undercharge may be billed to the Customer as detailed in Minnesota Administrative Rules 7820.3800 subparts 2 through 4.

A. **Remedy for Overcharge:** If a Customer was overcharged, the Company shall calculate the difference between the amount collected for service rendered and the amount the Company should have collected for service rendered, plus interest up to a maximum of three years from the date of discovery. Interest will be calculated as prescribed by Minnesota Statutes, section 325E.02(b). If the recalculated amount indicates that more than \$1.00 is due an existing Customer or \$2.00 is due a person no longer a Customer of the Company, the full amount of the calculated difference between the amount paid and the recalculated amount shall be refunded to the Customer.

B. **Remedy for Undercharge:** If a Customer was undercharged, the Company shall calculate the difference between the amount collected for service rendered and the amount the Company should have collected for service rendered, for the period beginning one year before the date of discovery. If the recalculated amount due the Company exceeds \$10.00, the Company may bill the Customer for the amount due. The Company must not bill any undercharge incurred after the date of a Customer inquiry or complaint if the Company failed to begin investigating the matter within a reasonable time and the inquiry or complaint ultimately resulted in the discovery of the undercharge.

C. **Exception if Error Date Known:** If the date the error occurred can be fixed with reasonable certainty, the remedy shall be calculated on the basis of payments for service rendered after that date, but in no event for a period beginning more than three years before the discovery of an overcharge or one year before the discovery of an undercharge.

**SECTION IX - DEPOSITS AND GUARANTEES**

52. **When Required:** Company may require Customer to make a deposit or guarantee satisfactory to Company to secure the payment of bills as they become due. Specific conditions requiring deposits or guarantees are identified in Regulation 54. The amount of such deposit shall not exceed twice the average monthly bill of Customer as estimated by Company from Customer's statement in his or her application or as thereafter ascertained.

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53. **When Refunded:** The deposit shall be refunded to Customer after twelve (12) consecutive months of prompt payment of all Company bills. Company may, at its option, refund the deposit by direct payment or as a credit on the bill. Upon termination of service, the deposit with accrued interest shall be credited to Customer's final bill and the balance, if any, shall be returned within forty-five (45) days to Customer with a written receipt as required under Minn. Stat. 325E.02(b).

54. **Interest on Deposits:** Interest shall be paid annually on all deposits at the rate specified by Minn. Stat. 325E.02(b) or other applicable laws of the State of Minnesota and will be applied against the electric service bill. Any unpaid interest at time of final settlement of Customer's accounts will be credited to Customer's accounts.

55. **Conditions Requiring a Deposit or Guarantee:** Company may require a deposit or guarantee of payment as condition of obtaining new service or continuing existing service under Minn. Rules Part 7820.4300, 7820.4400 or as may otherwise be provided below.

A. Customer has outstanding a prior utility service account with another electric or gas utility which at the time of request for service remains unpaid and not in dispute.

B. Information requested under Minn. Rules Part 7820.4300 or 7820.4400 is not provided within twenty (20) days of the request for service (except where Customer has sought but not yet received credit information from a prior utility).

C. Information provided pursuant to Minn. Rules Part 7820.4300 or 7820.4400 is determined to be false or erroneous.

56. **Conditional Service Prior to Establishment of Credit:** Conditional service shall be provided expeditiously upon receipt of an application for service, and for up to twenty (20) days until credit has been satisfactorily established. Conditional service may be disconnected immediately without notice if required information or a required deposit or guarantee has not been received twenty (20) days after Company's request.

**SECTION X – COLD WEATHER RULE**

57. **Applicability:** This section applies only to residential customers of the Company.

58. **Definitions:**

A. The terms used in this section have the meanings given them in Minnesota Statute, 216B.096.

B. "Cold weather period" means the period from October 1 through April 30 of the following year.

C. "Customer" means a residential customer of the Company.

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- D. "Disconnection" means the involuntary loss of Company heating service as a result of a physical act by the Company to discontinue service. Disconnection includes installation of a service or load limiter or any device that limits or interrupts Company service in any way.
- E. "Household income" means the combined income, as defined in Minnesota Statutes 290A.03, subdivision 3, of all residents of the Customer's household, computed on an annual basis. Household income does not include any amount received for energy assistance.
- F. "Reasonably timely payment" means payment within five working days of agreed-upon due dates.
- G. "Reconnection" means the restoration of Company heating service after it has been disconnected.
- H. "Summary of rights and responsibilities" means a Commission-approved notice that contains, at a minimum, the following:
1. an explanation of the provisions of subdivision 5;
  2. an explanation of no-cost and low-cost methods to reduce the consumption of energy;
  3. a third-party notice;
  4. ways to avoid disconnection;
  5. information regarding payment agreements;
  6. an explanation of the Customer's right to appeal a determination of income by the Company and the right to appeal if the Company and the Customer cannot arrive at a mutually acceptable payment agreement, and a list of names and telephone numbers for county and local energy assistance, and weatherization providers in each county served by the Company.
- I. "Third-party notice" means a commission-approved notice containing, at a minimum, the following information:
1. a statement that the Company will send a copy of any future notice of proposed disconnection of Company heating service to a third party designated by the residential customer;
  2. instructions on how to request this service; and
  3. a statement that the residential customer should contact the person the Customer intends to designate as the third-party's name.
- J. "Company" means Minnesota Power.

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- K. "Company heating service" means natural gas or electricity used as a primary heating source, including electricity service necessary to operate gas heating equipment, for the Customer's primary residence.
- L. "Working days" means Mondays through Fridays, excluding legal holidays. The day of receipt of a personally served notice and the day of mailing a notice shall not be counted in calculating working days.

59. **Company Obligations Before Cold Weather Period:** Each year, between August 15 and October 1, the Company must provide all Customers, personally or by first class mail, a summary of rights and responsibilities. The summary must also be provided to all new residential customers when service is initiated.

60. **Notice Before Disconnection During Cold Weather Period:** Before disconnecting Company heating service during the cold weather period, the Company must provide, personally or by first class mail, a commission-approved notice to a Customer, in easy-to-understand language, that contains, at a minimum, the date of the scheduled disconnection, the amount due, and a summary of right and responsibilities.

61. **Cold Weather Rule:**

A. During the cold weather period, the Company may not disconnect and must reconnect Company heating service of a Customer whose household income is at or below 50 percent of the state median income if the Customer enters into and makes reasonably timely payments under a mutually acceptable payment agreement with the Company that is based on the financial resources and circumstances of the household; provided that, the Company may not require a Customer to pay more than ten percent of the household income toward current and past Company bills for Company heating service.

B. The Company may accept more than ten percent of the household income as the payment arrangement amount if agreed to by the Customer

C. The Customer or a designated third party may request a modification of the terms of a payment agreement previously entered into if the Customer's financial circumstances have changed or the Customer is unable to make reasonably timely payments.

D. The payment agreement terminates at the expiration of the cold weather period unless a longer period is mutually agreed to by the Customer and the Company

E. The Company shall use reasonable efforts to restore service within 24 hours of an accepted payment agreement, taking into consideration Customer availability.

62. **Verification of Income:**

A. In verifying a Customer's household income, the Company may:

1. accept the signed statement of a Customer that the Customer is income eligible;
2. obtain income verification from a local energy assistance provider or a government agency;

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3. consider one or more of the following:
- i. the most recent income tax return filed by members of the Customer's household;
  - ii. for each employed member of the Customer's household, paycheck stubs for the last two months or a written statement from the employer reporting wages earned during the preceding two months;
  - iii. documentation that the Customer receives a pension from the Department of Human Services, the Social Security Administration, the Veteran's Administration, or other pension provider; a letter showing the Customer's dismissal from a job or other documentation of unemployment; or
  - iv. other documentation that supports the Customer's declaration of income eligibility.

B. A Customer who receives energy assistance benefits under any federal, state or county government programs in which eligibility is defined as household income at or below 50 percent of state median income is deemed to be automatically eligible for protection under this section and no other verification of income may be required.

**63. Prohibitions and Requirements:**

- A. Section 63 applies during the cold weather period.
- B. The Company may not charge a deposit or delinquency charge to a Customer who entered into a payment agreement or a Customer who has appealed to the Commission under Minnesota Statutes 216B.096 subdivision 8.
- C. The Company may not disconnect service during the following periods:
  - 1. during the pendency of any appeal under Minnesota Statutes 216B.096 subdivision 8;
  - 2. earlier than ten working days after the Company has deposited in first class mail, or seven working days after the Company has personally served, the notice required under Minnesota Statutes 216B.096 subdivision 4 to a Customer in an occupied dwelling;
  - 3. earlier than ten working days after the Company has deposited in first class mail the notice required under Minnesota Statutes 216B.096 subdivision 4 to the recorded billing address of the Customer, if the Company has reasonably determined from an on-site inspection that the dwelling is unoccupied;
  - 4. on a Friday, unless the Company makes personal contact with and offers a payment agreement consistent with this section to the Customer;
  - 5. on a Saturday, Sunday, holiday, or the day before the holiday;
  - 6. when Company offices are closed;
  - 7. when no Company personnel are available to resolve disputes, enter into payment agreements, accept payments, and reconnect service, or;

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8. when Commission offices are closed.

D. The Company may not discontinue service until the Company investigates whether the dwelling is actually occupied. At a minimum, the investigation must include one visit by the Company to the dwelling during normal working hours. If no contact is made and there is reason to believe that the dwelling is occupied, the Company must attempt a second contact during non-business hours. If personal contact is made, the Company representative must provide notice required under Minnesota Statutes 216B.096 subdivision 4 and, if the Company representative is not authorized to enter into a payment agreement, the telephone number the Customer can call to establish a payment agreement.

E. The Company must reconnect Company service if, following disconnection, the dwelling is found to be occupied and the Customer agrees to enter into a payment agreement or appeals to the Commission because the Customer and the Company are unable to agree on a payment agreement.

**64. Disputes, Customer Appeals:**

A. The Company must provide the Customer and any designated third party with a Commission-approved written notice of the right to appeal:

1. the Company determination that the Customer's household income is more than 50 percent of state median household income; or
2. when the Company and Customer are unable to agree on the establishment or modification of a payment agreement.

B. A Customer's appeal must be filed with the Commission no later seven working days after the Customer's receipt of a personally served appeal notice, or within ten working days after the Company has deposited a first class mail appeal notice.

C. The Commission must determine all Customer appeals on an informal basis, within 20 working days of receipt of a Customer's written appeal. In making its determination, the Commission must consider one or more of the factors in Minnesota Statutes 216B.096 subdivision 6.

D. Notwithstanding any other law, following an appeals decision adverse to the Customer, the Company may not disconnect Company heating service for seven working days after the Company has personally served a disconnection notice, or for ten working days after the Company has deposited a first class mail notice. The notice must contain, in easy-to-understand language, the date on or after which disconnection will occur, the reason for disconnection, and ways to avoid disconnection.

**65. Customers Above 50 Percent of State Median Income:** During the cold weather period, a Customer whose household income is above 50 percent of state median income:

A. has the right to a payment agreement that takes into consideration the Customer's financial circumstances and any other extenuating circumstances of the household; and

B. may not be disconnected and must be reconnected if the Customer makes timely payments under a payment agreement accepted by the Company.

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**Leah N. Peterson**  
Manager – Customer Analytics

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ELECTRIC SERVICE REGULATIONS OF MINNESOTA POWER

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**SECTION XI – RESIDENTIAL CUSTOMER PROTECTIONS**

66. **Applicability:** The provisions of this section apply to residential customers of the Company

67. **Budget Billing Plans:** The Company shall offer a Customer a budget billing plan for payment of charges for service, including adequate notice to Customer prior to changing budget payment amounts.

68. **Payment Agreements:** In compliance with Minnesota Statute 216B.098, the Company shall offer a payment agreement for the payment of arrears for past due customers that have not yet been disconnected, or to customers disconnected during non-Cold Weather Rule months. During Cold Weather Rule months, Cold Weather Rule provisions will apply. Payment agreements must consider a Customer's financial circumstances and any extenuating circumstances of the household. No additional service deposit may be charged as a consideration to reconnect or continue service to a Customer who has entered and is reasonably on time under an accepted payment agreement. If a Customer has a broken payment agreement immediately preceding disconnection or has a history of repeatedly breaking payment agreements (two or more times in a twelve month period), a payment agreement may not be offered to be reconnected. Under these circumstances, to be reconnected, all past due accounts, deposits and reconnection fees, where applicable, shall have been paid.

69. **Undercharges:**

A. In compliance with Minnesota Statutes 216B.098, the Company shall offer a payment agreement to Customers who have been undercharged if no culpable conduct by the Customer or resident of the Customer's household caused the undercharge. The agreement must cover a period equal to the time over which the undercharge occurred or a different time period that is mutually agreeable to the Customer and the Company, except that the duration of a payment agreement offered by the Company to a Customer whose household income is at or below 50 percent of state median household income must consider the financial circumstances of the Customer's household.

B. No interest or delinquency fee may be charged as part of an undercharge agreement under this subdivision.

C. If a Customer inquiry or complaint results in the Company's discovery of the undercharge, the Company may bill for the undercharges incurred after the date of the inquiry or complaint only if the Company began investigating the inquiry or complaint within a reasonable time after it was made.

70. **Medically Necessary Equipment:** The Company shall reconnect or continue service to a Customer's residence where a medical emergency exists or where medical equipment requiring electricity necessary to sustain life is in use, provided that the Company receives from a medical doctor written certification, or initial certification by telephone and written certification within five business days, that failure to reconnect or continue service will impair or

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**ELECTRIC SERVICE REGULATIONS OF MINNESOTA POWER**

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threaten the health or safety of a resident of the Customer's household. The Customer must enter into a payment agreement.

71. **Commission Authority:** In addition to any other authority, the Commission has the authority to resolve Customer complaints against the Company, whether or not the complaint involves a violation of this Chapter 216B of Minnesota Statutes. The Commission may delegate this authority to Commission staff as it deems appropriate.

**SECTION XII - MISCELLANEOUS REGULATIONS**

72. **Conflicts:** In case of conflict between any provision of these approved Service Regulations, Customer's Service Agreement or a Rate Schedule, the provision of the Service Agreement takes precedence, followed by the provision of the Rate Schedule. The Customer's Service Agreement will identify all such conflicts with the Service Regulations or Rate Schedule.

73. **Franchise Limitations:** All Service Agreements are subject to existing franchise limitations.

74. **Franchise Fees Notification:** The Company will notify the Minnesota Public Utilities Commission of any new, renewed, expired, or changed fee, authorized by Minn. Stat. § 216B.36 to raise revenue, at least 60 days prior to its implementation. If the Company receives less than 60 days' notice of a repealed or reduced fee from a city, the Company will notify the Minnesota Public Utilities Commission within 10 business days of receiving notice. Notification to the Minnesota Public Utilities Commission will include a copy of the relevant franchise fee ordinance, or other operative document authorizing imposition of, or change in, the fee.

75. **Franchise Fees Customer Notification:** The following language will be included with the first customer bills on which a new or amended franchise fee is collected:

The City of \_\_\_\_\_ granted Minnesota Power a franchise to operate within the City limits. An electric franchise fee of (\_\_\_\_% OF GROSS REVENUES or \$\_\_\_\_\_ PER METER or \$\_\_\_\_\_ PER KWH) will be imposed on customers effective MM/DD/YYYY. The line item appears on your bills as "\_\_\_\_\_ Franchise Fee." Minnesota Power remits 100% of this fee to the City of \_\_\_\_\_.

76. **Regulation and Jurisdiction:** Electric service shall be available from Company at the rates and under the terms and conditions set forth in the currently applicable Rate Schedule or other superseding Rate Schedules in effect from time to time. All the rates and regulations referred to herein are subject to amendment and change by Company. Any such amendments or changes may be subject to acceptance or approval by any regulatory body having jurisdiction thereof.

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## EXTENSION RULES

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### I. GENERAL

The following rules shall govern the extension of Company's electric transmission/distribution lines and service connections in all areas served by Company to all classes of retail Customers requiring Company's standard single or three phase electric transmission/distribution service.

The standard type of extension shall be the most feasible and economical as determined by the Company and shall be constructed in accordance with Company's Distribution Construction Standards. When conditions require extensions from or connections to lines of voltages other than the standard voltage or where line construction other than Company's standard construction is required, Company reserves the right to make adjustments to these rules for such non-standard extensions such that adequate revenues are provided to fund the extension cost for a single point of delivery. The Company's standard extension does not include a second service point.

Except when meter pedestals for underground service have been installed, all facilities installed by Company on either side of the service point and not expressly sold and conveyed to Customers by written agreement shall at all times remain the sole property of Company, regardless of any Contributions in Aid of Construction paid by Customers. When meter pedestals have been installed by Company, Customer shall be responsible for installing and will remain the sole property owner of all facilities on Customer's side of the meter. In case of cancellation of Customer's service agreement for any cause, Company shall have the right to remove all facilities installed for serving Customer.

Service will be supplied in accordance with Company's schedules for the respective classes of service in the respective rate areas, Company's Electric Service Regulations and the provisions of these Extension Rules.

### II. EXTENSION COST

The "Extension Cost" is the estimated cost of extending lines and the addition or relocation of facilities to serve new Customers or new loads. This shall be the total cost of extending the line, including all branch or lateral lines, but excluding the cost of transformer, meter and any system betterments. The Extension Cost shall include the customer's choice of either an overhead or underground service point and projections of special condition costs anticipated.

### III. EXTENSION COST CALCULATION

The Extension Cost shall be calculated by Company as follows:

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## EXTENSION RULES

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1. All single phase line extensions of 1,000 feet or less shall be calculated using a unit cost of \$24.00 per foot. The unit cost of \$24.00 per foot may be adjusted for non-standard extensions or special conditions.
2. All single phase line extensions over 1,000 feet and all three phase line extensions shall be estimated based on Company's Compatible Unit Estimator (CUE). The CUE consists of Compatible Units Identifications (CU IDs), which contain descriptions and costs of service-extension components such as distribution materials, labor, and vehicle usage. The service-extension designer chooses the necessary CU IDs needed for the line extension. A total job cost is estimated using the CUE based on data for the applicable CU IDs. The distribution material cost is the actual cost of items listed in the Company's inventory data base, based on actual purchase prices. The labor cost is based on one lead lineman and two linemen, the typical crew used to install a new service extension. The vehicle use cost is based on a percentage of labor based on prior year actual labor overheads.

### IV. CONTRIBUTIONS

The "Contribution in Aid of Construction," hereafter referred to as Contribution, is the additional amount required to support the Company's Extension Cost. Where a line extension other than Company's standard type extension is requested by the customer, a Contribution shall be required to support all additional costs of such non-standard extension. A customer may request a second service point. Additional facilities that may be required to provide that include transformers, cable, switches, and associated equipment. The Company may place additional facilities at the Company's cost only when needed for capacity. If the Company has the capacity (transformer and other equipment ratings) to service the customer from a single service point, a Contribution is required to support all additional facilities requested by the customer.

Any customer may pay all or part of a Contribution required of another Customer with such other Customer's authorization, and subject to acceptance by Company.

### V. BASIS FOR MAKING EXTENSIONS FOR PERMANENT SERVICE WHERE EXTENSION COSTS ARE \$30,000 OR LESS

If the Company's standard type construction is used in making the extension, Customer shall not be required to make payment to Company for the Extension Cost if:

The Extension Cost is for a Residential customer and does not exceed \$628 for single-phase;

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## EXTENSION RULES

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The Extension Cost is for a General Service or Commercial Electric Vehicle Charging Service customer and does not exceed \$827 for single-phase and \$2,558 for three-phase; or

The Extension Cost is for a Large Light and Power customer and does not exceed \$30,000.

If the extension cost exceeds the respective rate class service-extension allowance specified above and is for single phase service, customer must pay the Company in advance a Contribution for the Extension Cost in excess of the respective rate class service-extension allowance.

If the Extension Cost exceeds the respective rate class service-extension allowance specified above and is for non-single phase service, Customer has the following options:

1. Pay Company in advance a Contribution for the Extension Cost in excess of the rate class service-extension allowance, or
2. No advance contribution for extension costs will be required, if the customer enters into a five year Electric Service Agreement where the Company's costs relating to the entire extension are equal to or less than three times the Customer's Guaranteed Annual Revenues (GAR), as defined below, or
3. If the Customer enters into a five-year Electric Service Agreement where the Company's costs relating to the entire extension are greater than three times the Customer's guaranteed annual revenues, the Customer will be required to pay the Company in advance a Contribution for the balance of the Extension Cost not supported by GAR.

The Guaranteed Annual Revenue (GAR) is the minimum annual amount of revenue from billings under the applicable rate schedule that a Customer who enters into an Electric Service Agreement (ESA) commits to pay to Minnesota Power to support extension costs for installing a three phase line extension.

To determine the required GAR, the Company estimates the costs of the service extension from which the revenue is derived. The service-extension job is estimated using the Compatible Unit Estimator (CUE). The cost estimate is divided by three according to the three-times-annual-revenue methodology. This is the annual amount the Customer will pay under the GAR agreement.

The GAR used in the ESA shall be estimated by the Company and determined under the existing rate schedule for providing service to the Customer.

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## EXTENSION RULES

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### Developers of Residential Housing Sites

A Developer of residential housing sites requiring electric service must make a Contribution equal to the Extension Cost, but excluding the cost of service drops. As customers are connected Developer is entitled to receive a refund for each customer connected of the current residential allowance amount less the estimated cost of the service drop for that customer. However, in no event will the total refund exceed the Contribution. After Developer has received the maximum allowable refund or after the initial five years, whichever occurs first, customers requesting service to additional lots for which the extension was made shall make appropriate arrangements directly with Company in order to satisfy additional extension costs related to the respective service connections.

#### **VI. BASIS FOR MAKING EXTENSIONS FOR TEMPORARY SERVICE**

“Temporary Service,” for purposes of these Extension Rules, is service to a Customer whose use of that service, in the Company’s judgment, may be of less than five years duration, or is service to a Customer who is unwilling to enter into an Electric Service Agreement having a minimum term of five years.

Customers expected to take service for less than one year duration shall be required to take such service in accordance with Company’s Temporary Service Rider to the applicable General Service Schedules.

Customers expected to take Temporary Service for more than one year but less than five years will be served under the Company’s standard rate schedules. Such customers with requirements of 500 kW or more shall enter into a contract for a minimum term of one year.

Prior to installation Temporary Service Customers shall pay a Contribution equal to the estimated cost of installation and removal, less salvage, of the facilities required to render Temporary Service. Where the actual cost is different from the estimated costs upon which the advance payment was based, as determined upon termination of Temporary Service, Company will refund any excess payment made by Customer or render a bill for any additional amounts due.

A connection to a permanent service for power used during construction is not considered to be Temporary Service under these rules.

#### **VII. REAPPORTIONMENT AND REFUNDS**

When the Extension Cost is \$30,000 or less and additional Customer(s) are connected to a line extension during the initial five year period of any Customer on the extension, the

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**EXTENSION RULES**

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Extension Cost(s) of all previously connected Customer(s) on the extension will be reapportioned among all Customers served from the combined line extension, including the Customer(s) who are being added to the extension. The reapportionment shall be calculated such that each individual customer on the line extension shall be responsible for:

1. The cost of that portion of the extension which services only that individual Customer; plus
2. The cost of that portion of the line extension which that individual Customer shares with other Customers on the line extension divided by the total number of Customers who share such portion of the line extension.

After reapportionment it will be determined whether the previously connected Customer(s) are entitled to a refund. If a refund is due, the amount to be refunded shall be the difference between the previous and reapportioned Extension Costs, provided that such refunds will not:

1. Exceed the actual Contribution paid by the respective Customer.
2. Be made to any Customer after the expiration of the initial five year period of that Customer.
3. Be made after Customer terminates service.

When a Customer who has paid a Contribution terminates service within the initial five year period and another Customer immediately commences taking service at the same premises, such Customer may transfer his right to future refunds, if any, to the new Customer, provided an agreement covering such transfer is executed by the Customers and accepted by the Company at the time the new Customer applies for service. If the Customer terminating service had entered into an Electric Service Agreement, such transfer of rights will be acceptable to the Company when the new Customer has entered into an Electric Service Agreement guaranteeing annual revenues equal to the amount specified in the current agreement.

Following the initial five year period of the most recently connected Customer(s) on the extension, any line extension necessary to serve additional Customers will be considered as a separate extension not affecting Customers connected previously.

Following the expiration of Customer's five year Electric Service Agreement, the annual revenue guarantee will be discontinued for purposes of supporting the line extension and Customer will continue to be served under the provisions of the applicable rate schedule.

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## EXTENSION RULES

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When the Extension Cost is \$30,000 or less and the Customer has entered into an Electric Service Agreement and paid a Contribution, the Company will, through its Customer Information System, at the end of the each year of the Electric Service Agreement, compare the Customer's average annual revenue for the first year and thereafter, to the minimum annual revenue which Customer elected to guarantee. The Company will, at the election of the Customer:

1. Refund to the Customer all or a portion of the Contribution but not to exceed an amount equal to the difference between the extension cost supported by the annual revenue and the extension cost supported by the minimum annual revenue the Customer elected to guarantee; or
2. Collect an additional contribution from the Customer not to exceed an amount equal to the difference between the extension cost supported by the revenue for the first year and the extension cost supported by the minimum annual revenue the Customer elected to guarantee; or
3. Continue the minimum guaranteed annual revenues set forth in the existing Electric Service Agreement.

In no event will the minimum annual guarantee be greater than the amount necessary to satisfy the Extension Cost.

## VIII. SPECIAL CONDITIONS

Construction of an extension will commence when the following conditions have been met.

1. Agreements, when required, shall have been executed by each Customer and accepted by Company specifying initial contract period, guaranteed annual revenue, and any Contribution.
2. Each Customer has paid to Company his share of any Contribution.
3. Satisfactory right-of-way necessary for the construction, operation and maintenance of the extension (including any vegetation management rights) both for the purpose of providing access to the extension on Customers' premises and for continuing the extension to other Customers, has been furnished without expense to the Company.
4. Each Customer has made satisfactory credit arrangements with the Company. In the case of tenants, the Company may require owner to guarantee payment.

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**EXTENSION RULES**

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5. The extension cost will include excess installation costs incurred by the Company because of special conditions that impede the installation of distribution facilities. Such special conditions include, but are not limited to ground frost, surface or subsurface impediments and submarine installations. Surface or subsurface impediments may include, but are not limited to: rock, bedrock, subsurface structures and wetlands.

**IX. BASIS FOR MAKING DISTRIBUTION EXTENSIONS FOR PERMANENT SERVICE WHERE EXTENSION COSTS EXCEED \$30,000**

The above rules shall be applicable except where specifically stated otherwise and except that the Extension Cost will be the actual cost determined upon completion of the extension. The amount of Extension Costs relating to the extension which will be recovered by the Company through application of its rate schedule will be determined on an individual customer basis. Electric Service Agreements will be required and will be for sufficient duration and at sufficient revenue levels to support extension and other costs required to provide service.

If the Extension Cost exceeds the Extension Cost Credit as determined by the Company, the Customer(s) shall pay the Company a Contribution equal to the amount of the Extension Cost that exceeds the Extension Cost Credit. Where more than one Customer is served from the extension, the Contribution will be apportioned in the ratio of each Customer's Contract Demand to total Contract Demand for all Customers initially served from the extension. If there are circumstances unique to an extension in which application of the above rules would not be appropriate or would not properly recover costs, the Company will make necessary adjustments in the application of the rules such that adequate revenues are provided to fund Extension Costs through a combination of Extension Cost Credits and/or Contributions. Similarly, any refund which may be due, as a result of increased Customer Contract Demand during the initial ten year period, or as a result of additional Customers being served subsequently but during the initial ten year period, will be determined by the Company based upon all relevant dates such that revenue recovery is adequate to fund the Extension Costs through a combination of Extension Cost Credits and/or Contributions.

**X. BASIS FOR MAKING TRANSMISSION EXTENSIONS FOR PERMANENT SERVICE**

"Transmission" service for purposes of these Extension Rules is service to a Customer taken at 115 kV or higher. Customer connections involving loads served at transmission voltage will be considered on an individual customer basis. Electric Service Agreements will be required and will be of sufficient duration and at sufficient revenue levels to support extension and other costs required to provide service.

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**COMMUNITY-BASED ENERGY DEVELOPMENT (C-BED)**

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**TERRITORY**

Applicable to Community-Based Energy Development (C-BED) projects located in the State of Minnesota.

**APPLICATION**

To any qualifying owner of a C-BED project who meets Company's Electric Service Regulations and any applicable Riders, technical standards and rules. Service under this Schedule is closed to new customers.

A C-BED project must be a new renewable energy project that utilizes an eligible energy technology, as defined in Minn. Stat. § 216B.1691, subd. 1(a). A C-BED project may either be a stand-alone project or part of a community energy partnership that allows Company participation as an owner, equity partner, or provider of technical or financial assistance:

- (1) has no single qualifying owner owning more than 15 percent of a C-BED wind energy project unless: (i) the C-BED wind energy project consists of only one or two turbines; or (ii) the qualifying owner is a public entity listed under Minn. Stat. § 216B.1612, subd. 2(c)(5), that is not a municipal utility;
- (2) demonstrates that at least 51 percent of the gross revenues from a power purchase agreement over the life of the C-BED project will flow to qualifying owners and other local entities;
- (3) includes a qualifying owner, or any combination of qualifying owners, that may develop a joint venture project with a nonqualifying renewable energy project developer. However, the terms of this Schedule may only apply to the portion of the energy production of the total project that is directly proportional to the equity share of the C-BED project owned by the qualifying owners; and
- (4) has a resolution of support adopted by the county board of each county in which the C-BED project is to be located, or in the case of a C-BED project located within the boundaries of a reservation, the tribal council for that reservation;

Where a qualifying owner means:

- (1) a Minnesota resident;
- (2) a limited liability company that is organized under Minn. Stat. Chapter 322B and that is made up of members who are Minnesota residents;
- (3) a Minnesota nonprofit organization organized under Minn. Stat. Chapter 317A;
- (4) a Minnesota cooperative association organized under Minn. Stat. Chapter 308A or 308B, including a rural electric cooperative association or a generation and transmission cooperative on behalf of and at the request of a member distribution utility;
- (5) a Minnesota political subdivision or local government including, but not limited to, a municipal electric utility, or a municipal power agency on behalf of and at the request of a member distribution utility, a county, statutory or home rule charter city, town,

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**COMMUNITY-BASED ENERGY DEVELOPMENT (C-BED)**

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school district, or public or private higher education institution or any other local or regional governmental organization such as a board, commission, or association; or (6) a tribal council.

**TYPE OF SERVICE**

Output of the C-BED project shall be provided at 60 hertz and at the voltage and phase relationship as agreed to by Company and a qualifying owner.

**RATE**

A qualifying owner may sell all the energy produced by the C-BED project to Company or use a portion of the energy from the C-BED project and sell the remaining to Company. The following information provides guidelines for the negotiated power purchase agreements for service under this C-BED Schedule.

Company may purchase all or a portion of the energy made available by the qualifying owner from the C-BED project. A qualifying owner and Company shall negotiate the rate and power purchase agreement terms consistent with this Schedule. In the alternative, at the discretion of a qualifying owner, the qualifying owner and Company may negotiate a power purchase agreement with terms different from this Schedule. Company must receive Minnesota Public Utilities Commission approval of a power purchase agreement for a C-BED project. Nothing in this Schedule shall be construed to obligate Company to enter into a power purchase agreement.

The energy rate shall equal the net present value of the nominal payments to the C-BED project divided by the total expected energy production of the C-BED project over the 20-year life of the power purchase agreement with a rate higher in the first ten years of the power purchase agreement than in the last ten years. The receipt of the payment of this rate constitutes a transfer of the property rights of all renewable and other attributes/credits associated with the generation from the C-BED project to Company, unless otherwise agreed to by the qualifying owners of the C-BED project and Company.

Qualifying and nonqualifying owners shall provide sufficient security as determined by Company based on standard industry practice, risk-adjusted for the C-BED project, that considers such things as ownership arrangement, project accreditation, credit rating and experience of financing sources and project management and project development experience to secure performance under the power purchase agreement, and shall not transfer the C-BED project to a nonqualifying owner during the initial 20 years of the power purchase agreement.

A C-BED project that is operating under a power purchase agreement under this Schedule is not eligible for net energy billing under Minn. Stat. § 216B.164, subd. 3, or for production

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**COMMUNITY-BASED ENERGY DEVELOPMENT (C-BED)**

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incentives under Minn. Stat. § 216C.41.

**SERVICE CONDITIONS**

1. A C-BED project must be: (1) safely integrated into and operated within Company's grid without causing any adverse or unsafe consequences; and (2) consistent with Company's resource needs as identified in Company's most recent resource plan submitted under Minn. Stat. § 216B.2422 and meet Company's cost and reliability requirements to fulfill some or all of the identified need at a minimal impact to customer rates.
2. All electricity delivered to Company by a qualifying owner shall be measured by one or more meters installed at a single point of common coupling or as determined by Company. The meter(s) for C-BED service shall measure the flow of capacity and energy from a qualifying owner to Company only. Any flow of capacity and energy from Company to a qualifying owner shall be separately metered.
3. Service shall be provided under this Schedule if Company has sufficient capacity available in existing transmission and distribution facilities to provide such service at the location where service is requested.
4. A qualifying owner shall pay Company the installed cost of any additional required facilities, including any required studies and testing which, at a minimum, demonstrate upfront the C-BED project's technical feasibility and resource adequacy.
5. Company shall not be liable for any loss or damage, including consequential damages, caused by or resulting from any limitation in providing service under this Schedule.

**RATE, SERVICE, PROCESS AND TECHNICAL DOCUMENTS AVAILABILITY**

Related Company rate, service, process and technical documents for distributed generation are available by contacting Company at 218-722-2625.

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## **V. CONSERVATION IMPROVEMENT PROGRAM RELATED**

The data contained in Schedules 19 and 20 are provided in compliance with Order Point 66.d. that requires Minnesota Power to file:

*A computation of the conservation cost recovery clause based upon the decisions made herein for inclusion in the final Order. Minnesota Power shall file a schedule detailing the Conservation Improvement Program tracker balance at the beginning of interim rates, the revenues (conservation cost recovery clause and Conservation Improvement Program Adjustment Factor) and costs recorded during the period of interim rates, and the Conservation Improvement Program tracker balance at the time final rates become effective.*

Schedules 19 through 20 are as follows:

19. Conservation Improvement Program (CIP) Cost Recovery Charge Calculation
20. CIP Tracker

**Public Document - Trade Secret Data Excised**

Minnesota Power  
Docket No. E015/GR-21-335

Conservation Improvement Program (CIP)  
Cost Recovery Charge Calculation  
Compliance Schedule 19  
Page 1 of 2

Calculation of Conservation Cost Recovery Charge

2022 Triennial CIP Budget Filing	\$	10,736,401	1/
Test Year Retail Sales Subject to CCRC		2,713,243,679	kWh 2/
Base Rate CCRC	\$	0.003957035	per kWh

1/ Per CIP Triennial Filing (Docket E015/CIP-20-476) with approved Program modifications

2/ Compliance filing, Schedule 19, Pg 2 of 2

Description	2022 Test Year Budget MWh	CCRC MWh Opt Out	CCRC MWh Excluding Opt Out	CCRC Allocation	CCRC Allocation \$	CCRC Allocation \$10,736,401	4/
	(a)	(b)	(c) = (a) - (b)	(d) = (c)/(c) <sub>TOT</sub>		(e) = (d) x (e) <sub>TOT</sub>	
<b>Schedule E-1</b>							
Residential	1,035,527 1/	<b>Trade Secret Begins</b>	1,035,527	38.17%		4,097,616.89	
General Service	680,695 2/					2,688,785.62	
Large Light & Power	1,217,232					3,415,918.63	
Large Power	5,690,028 3/					478,642.34	
		<b>Trade Secret Ends</b>					
Lighting	14,010		14,010	0.52%		55,437.53	
	<u>8,637,492 5/</u>	<u>5,924,248</u>	<u>2,713,243.679</u>		\$	<u>10,736,401.00</u>	

CIP Exempt Customers in 2022

MWh 2/

**Trade Secret Begins**

- US MN Ore
- Cliffs (UTAC + NorthShore Mining)
- Hibtac
- Mittal
- SBPC
- Blandin
- Boise
- ST Paper
- Sappi
- Total Large Power
  
- USG
- Mesabi Nugget
- Enbridge
- Total Large Light and Power
  
- Mining Resources
  
- Total Opt Outs

**Trade Secret Ends**

1/ Includes Residential Dual Fuel MWh.  
2/ Includes Commercial/Industrial Dual Fuel MWh.  
3/ Includes Large Power (Other)  
4/ Compliance filing, Schedule 19, Page 1 of 2 5/  
Direct Schedule E-1, Page 2

Conservation Improvement Program Tracker  
During Interim Rate Period

	Actual JAN	Actual FEB	Actual MAR	Actual APR	Actual MAY	Actual JUN	Actual JUL	Actual AUG	Actual SEP	Actual OCT	Actual NOV	Actual DEC	Actual YEAR
2022	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1 BEGINNING OF PERIOD BALANCE	\$3,583,332.88	\$2,525,465.96	\$1,788,361.48	\$1,338,881.35	\$737,714.31	\$331,208.47	\$2,123,673.99	\$1,759,921.80	\$1,574,077.67	\$1,215,962.33	\$1,005,429.79	\$962,590.93	\$3,583,332.88
2 LESS: NON-DEDUCTIBLE BALANCE 3/	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)
3 PLUS: AMORT OF NON-DEDUCT BALANCE 3/	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4 NET TAX DEDUCTIBLE PERIOD BALANCE	\$3,583,332.88	\$2,525,465.96	\$1,788,361.48	\$1,338,881.35	\$737,714.31	\$331,208.47	\$2,123,673.99	\$1,759,921.80	\$1,574,077.67	\$1,215,962.33	\$1,005,429.79	\$962,590.93	\$3,583,332.88
5 COMPOSITE TAX RATE	28.742%	28.742%	28.742%	28.742%	28.742%	28.742%	28.742%	28.742%	28.742%	28.742%	28.742%	28.742%	28.742%
6 DEFERRED TAXES ON NET BEGIN BAL 1/	\$1,029,921.54	\$725,869.43	\$514,010.86	\$384,821.28	\$212,033.85	\$95,195.94	\$610,386.38	\$505,836.72	\$452,421.40	\$349,491.89	\$288,980.63	\$276,667.89	\$1,029,921.54
7 NET INVESTMENT (L20 - L25)	\$2,553,411.34	\$1,799,596.53	\$1,274,350.62	\$954,060.07	\$525,680.46	\$236,012.53	\$1,513,287.61	\$1,254,085.08	\$1,121,656.27	\$866,470.44	\$716,449.16	\$685,923.04	\$2,553,411.34
8 MONTHLY CARRYING CHARGE RATE 2/	0.292%	0.292%	0.292%	0.292%	0.292%	0.292%	0.292%	0.292%	0.292%	0.292%	0.292%	0.292%	0.292%
9 MONTHLY CARRYING CHARGE 0483 (L26 * L27)	\$5,779.00	\$5,171.00	\$3,671.00	\$2,782.00	\$1,533.00	\$688.00	\$4,414.00	\$3,658.00	\$3,272.00	\$2,527.00	\$2,090.00	\$2,001.00	\$37,586.00
10 CIP PROGRAM CHARGES TO DEFERRED DEBIT	\$304,316.53	\$663,550.41	\$797,957.64	\$527,320.50	\$684,710.53	\$856,854.34	\$711,159.11	\$985,609.88	\$771,085.19	\$823,786.13	\$1,000,298.29	\$1,509,081.21	\$9,635,729.76
11 FINANCIAL INCENTIVES 4/	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,937,003.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,937,003.00
12 Adjust. - Prior Year Rounding correction	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
13 LESS: CIP CARRYING CHARGES RECOVERED 8/	(\$16,137.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$16,137.00)
14 Adjust.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15 LESS: CIP LOST MARGINS RECOVERED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
16 LESS: CIP COSTS RECOVERED via CCRC 0482 5/ 7/	(\$842,080.96)	(\$874,173.77)	(\$757,650.14)	(\$698,708.54)	(\$689,483.98)	(\$617,930.04)	(\$656,677.92)	(\$734,525.22)	(\$710,768.37)	(\$649,242.79)	(\$644,278.22)	(\$696,120.60)	(\$8,571,640.55)
17 LESS: CIP COSTS RECOVERED via CPA 0481 6/	(\$525,881.49)	(\$531,652.12)	(\$493,458.63)	(\$432,561.00)	(\$403,265.39)	(\$384,149.78)	(\$422,647.38)	(\$440,586.79)	(\$421,704.16)	(\$387,602.88)	(\$400,948.93)	(\$456,507.43)	(\$5,300,965.98)
18 END OF PERIOD BALANCE (L20 + L28 + L29..L36)	\$2,525,465.96	\$1,788,361.48	\$1,338,881.35	\$737,714.31	\$331,208.47	\$2,123,673.99	\$1,759,921.80	\$1,574,077.67	\$1,215,962.33	\$1,005,429.79	\$962,590.93	\$1,321,045.11	\$1,321,045.11
19 TOTAL CPA & CCRC REVENUE	\$1,367,962.45	\$1,405,825.89	\$1,251,108.77	\$1,131,269.54	\$1,092,749.37	\$1,002,079.82	\$1,079,325.30	\$1,175,112.01	\$1,132,472.53	\$1,036,845.67	\$1,045,227.15	\$1,152,628.03	\$13,872,606.53

1/ Deferred taxes are determined based on the composite tax rate in effect at the time in question. The effective rate was 41.370% between 1/1/1993 and 12/31/2017. As of 1/1/2018 the effective rate is 28.742%.

2/ Monthly carrying charge rates:  
 1.068% is applicable for the period 3/1/94-10/31/2009  
 0.281% is applicable 9/01/2015  
 0.406% is applicable Sep 2018- June 2019  
 0.667% estimated to be effective August 2023 upon approval  
 0.995% is applicable for the period 11/01/2009 - 05/31/2011  
 0.302% is applicable 8/01/2016 - 5/31/2017  
 0.479% is applicable July 2019-July 2020  
 0.960% is applicable for the period 06/01/2011 - 08/31/2015  
 0.323% is applicable 6/01/2017 through 7/31/2018  
 0.292% is applicable 8/1/2020 - 7/31/23

3/ The Large Power Incentive Program is deductible for tax purposes over the life of the contract extension by IRS Ruling. Thus, no tax benefit is realized on the LPIP funds except for the amortized amount.

4/ Financial Incentives approved in Docket No. E015/M-21-199 dated 9/7/21 and in Docket No. E015/M-22-130 dated 7/5/22.

5/ Rate of \$0.001209033/kWh, effective Nov 2009 through May 2011 as approved in Docket No. E-015/GR-08-415, \$0.001466772/kWh, effective June 2011 through Nov 2018 as approved in Docket No. E-015/GR-09-1151, \$0.003299105/kWh effective Dec 2018 as approved in Docket No. E-015/GR-16-664. New CCRC rate of \$0.003948905 anticipated to be effective August 2023 upon approval in Docket No. E015/GR-21-335.

6/ CPA OF 1.08% thru Jul 1996, 1.83% Aug 96, 2.75% Jul 97, 1.62% Jul 01, 1.30% Jul 02, 0.92% Jul 03, 2.02% Jul 04, 0.86% Sep 05, 0.12% Jul 06, 0.36% Dec 07, 1.01% Nov 08, 1.22% Oct 09, \$0.001448/kWh Oct 10, \$0.003728/kWh Feb 12, \$0.004537/kWh Jan 13; \$0.004062/kWh Nov 13; \$0.003425 Sep 14; \$0.000442 Nov 15; \$0.002494 Aug 16; \$0.005052 Jul 2017; \$0.002741 effective Oct 2018; -\$0.000137 effective Aug 2019; -\$0.000817 effective Sept 2020; \$0.002015 effective Oct 2021; \$0.002002 effective August 2022; \$0.000306 estimated to be effective August 2023.

7/ Includes adjustment to CCRC Revenue of \$19,124.92 due to CIP Customer correction.

8/ Effective beginning 2021, CIP tracker will no longer include two offsetting entries of Prior Year Carrying Charges Recovered in the reporting year tracker. Prior year Carrying Charges Recovered were already included in the prior year-end tracker balance which carries forward as the reporting years beginning balance. This change does not impact the tracker balance. Additional details in Minnesota Power's May 12, 2021 Reply Comments in Docket No. M-21-199.

Conservation Improvement Program Tracker  
During Interim Rate Period

	Actual JAN	Actual FEB	Actual MAR	Actual APR	Projected MAY	Projected JUN	Projected JUL	Projected AUG	Projected SEP	Projected OCT	Projected NOV	Projected DEC	Projected YEAR
2023	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
39 BEGINNING OF PERIOD BALANCE	\$1,321,045.11	\$377,213.15	(\$545,515.93)	(\$996,638.38)	(\$1,528,874.44)	(\$1,548,756.43)	(\$1,554,679.21)	(\$1,708,301.70)	(\$2,007,301.45)	\$355,963.67	\$540,209.29	\$674,709.75	\$1,321,045.11
40 LESS: NON-DEDUCTIBLE BALANCE 3/	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)
41 PLUS: AMORT OF NON-DEDUCT BALANCE 3/	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42 NET TAX DEDUCTIBLE PERIOD BALANCE	\$1,321,045.11	\$377,213.15	(\$545,515.93)	(\$996,638.38)	(\$1,528,874.44)	(\$1,548,756.43)	(\$1,554,679.21)	(\$1,708,301.70)	(\$2,007,301.45)	\$355,963.67	\$540,209.29	\$674,709.75	\$1,321,045.11
43 COMPOSITE TAX RATE	28.742%	28.742%	28.742%	28.742%	28.742%	28.742%	28.742%	28.742%	28.742%	28.742%	28.742%	28.742%	28.742%
44 DEFERRED TAXES ON NET BEGIN BAL 1/	\$379,694.79	\$108,418.60	(\$156,792.19)	(\$286,453.80)	(\$439,429.09)	(\$445,143.57)	(\$446,845.90)	(\$491,000.07)	(\$576,938.58)	\$102,311.08	\$155,266.95	\$193,925.08	\$193,925.08
45 NET INVESTMENT (L20 - L25)	\$941,350.32	\$268,794.55	(\$388,723.74)	(\$710,184.58)	(\$1,089,445.35)	(\$1,103,612.86)	(\$1,107,833.31)	(\$1,217,301.63)	(\$1,430,362.87)	\$253,652.59	\$384,942.34	\$480,784.67	\$480,784.67
46 MONTHLY CARRYING CHARGE RATE 2/	0.292%	0.292%	0.292%	0.292%	0.292%	0.292%	0.667%	0.667%	0.667%	0.667%	0.667%	0.667%	0.667%
47 MONTHLY CARRYING CHARGE 0483 (L26 * L27)	\$1,011.00	\$784.00	(\$1,134.00)	(\$2,072.00)	(\$3,178.00)	(\$3,219.00)	(\$7,386.00)	(\$8,116.00)	(\$9,536.00)	\$1,691.00	\$2,566.00	\$3,205.00	(\$25,384.00)
48 CIP PROGRAM CHARGES TO DEFERRED DEBIT	\$390,009.63	\$384,656.04	\$780,407.87	\$699,409.28	\$1,082,936.02	\$1,082,936.02	\$1,082,936.02	\$1,082,936.02	\$1,082,936.02	\$1,082,936.02	\$1,082,936.02	\$1,082,936.02	\$10,917,971.00
49 FINANCIAL INCENTIVES 4/	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,206,582.74	\$0.00	\$0.00	\$0.00	\$2,206,582.74
50 Adjust. - Prior Year Rounding correction	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
51 LESS: CIP CARRYING CHARGES RECOVERED 7/	(\$37,586.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$37,586.00)
52 Adjust.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
53 LESS: CIP LOST MARGINS RECOVERED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
54 LESS: CIP COSTS RECOVERED via CCRC 0482 5/	(\$829,877.07)	(\$818,360.71)	(\$756,361.04)	(\$786,206.37)	(\$684,353.14)	(\$675,640.21)	(\$764,966.78)	(\$912,270.68)	(\$850,901.02)	(\$835,737.66)	(\$882,723.50)	(\$1,053,362.72)	(\$9,850,760.89)
55 LESS: CIP COSTS RECOVERED via CPA 0481 6/	(\$504,975.52)	(\$489,808.41)	(\$474,035.28)	(\$443,366.97)	(\$415,286.87)	(\$409,999.59)	(\$464,205.74)	(\$461,549.09)	(\$65,816.62)	(\$64,643.74)	(\$68,278.07)	(\$81,476.89)	(\$3,943,442.79)
56 END OF PERIOD BALANCE (L20 + L28 + L29..L36)	\$377,213.15	(\$545,515.93)	(\$996,638.38)	(\$1,528,874.44)	(\$1,548,756.43)	(\$1,554,679.21)	(\$1,708,301.70)	(\$2,007,301.45)	\$355,963.67	\$540,209.29	\$674,709.75	\$626,011.16	\$626,011.16
57 TOTAL CPA & CCRC REVENUE	\$1,334,852.59	\$1,308,169.12	\$1,230,396.32	\$1,229,573.34	\$1,099,640.01	\$1,085,639.80	\$1,229,172.52	\$1,373,819.77	\$916,717.64	\$900,381.40	\$951,001.57	\$1,134,839.61	\$13,794,203.68

1/ Deferred taxes are determined based on the composite tax rate in effect at the time in question. The effective rate was 41.370% between 1/1/1993 and 12/31/2017. As of 1/1/2018 the effective rate is 28.742%.

2/ Monthly carrying charge rates:

1.068% is applicable for the period 3/1/94-10/31/2009	0.995% is applicable for the period 11/01/2009 - 05/31/2011	0.960% is applicable for the period 06/01/2011 - 08/31/2015
0.281% is applicable 9/01/2015	0.302% is applicable 8/01/2016 - 5/31/2017	0.323% is applicable 6/01/2017 through 7/31/2018
0.406% effective Sep 2018- June 2019	0.479% effective July 2019-July 2020	0.292% is applicable 8/1/2020 - 7/31/23
0.667% estimated to be effective August 2023 upon approval		

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7/ Effective beginning 2021, CIP tracker will no longer include two offsetting entries of Prior Year Carrying Charges Recovered in the reporting year tracker. Prior year Carrying Charges Recovered were already included in the prior year-end tracker balance which carries forward as the reporting years beginning balance. This change does not impact the tracker balance. Additional details in Minnesota Power's May 12, 2021 Reply Comments in Docket No. M-21-199.