

December 30, 2025

PUBLIC DOCUMENT

Sasha Bergman
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
St. Paul, Minnesota 55101-2147

RE: **PUBLIC** Supplemental Comments of the Minnesota Department of Commerce
Docket No. E002/M-24-230

Dear Ms. Bergman,

Attached are the **PUBLIC** supplemental comments of the Minnesota Department of Commerce (Department) in the following matter:

*In the Matter of Northern States Power Company's, d/b/a Xcel Energy,
Petition for Approval of a Solar and Storage Portfolio.*

The Petition was filed by Northern States Power Company, doing business as Xcel Energy on October 31, 2025.

The Department recommends **approval with modifications** and is available to answer any questions the Minnesota Public Utilities Commission may have.

Sincerely,

/s/ Dr. SYDNIE LIEB
Assistant Commissioner of Regulatory Analysis

SR/ad
Attachment

Before the Minnesota Public Utilities Commission**PUBLIC Comments of the Minnesota Department of Commerce**

Docket No. E002/M-24-230

I. INTRODUCTION

On December 16, 2025, Northern States Power Company d/b/a Xcel Energy (Xcel or the Company) filed reply comments in regard to Solar and Battery Energy Storage Systems (BESS) resources acquired via this proceeding.¹ Xcel's reply comments responded to the Minnesota Department of Commerce's (Department) request for more information regarding the Company's Sherco Solar 4 and Blue Lake BESS self-build projects and the power purchase agreements (PPA) for the Grant Solar and Crane BESS projects.²

II. PROCEDURAL BACKGROUND

April 15, 2022	The Commission issued the 2019 IRP Order, establishing the need for substantial quantities of new solar, wind and storage resources. ³
June and July, 2024	Xcel released two RFPs—one under Xcel's NSPM subsidiary and one under Xcel's NSPW subsidiary to acquire the resources needed under the 2019 IRP Order. ^{4, 5}
April 21, 2025	The Commission issued the 2024 IRP Order, confirming the need for substantial quantities of new solar, wind and storage resources. ⁶
October 31, 2025	Xcel filed the Petition for approval of various solar and BESS projects.

¹ *In the Matter of Xcel Energy's 2024 Wind, Solar, and Storage Request for Proposals*, Xcel Energy, Reply Comments, December 16, 2025, Docket No. E002/M-25-230 (eDockets) [202512-225933-01](#), (hereinafter "Xcel Reply Comment").

² *In the Matter of Xcel Energy's 2024 Wind, Solar, and Storage Request for Proposals*, Minnesota Department of Commerce, Comments, December 16, 2025, Docket No. E002/M-25-230 (eDockets) [202512-225595-02](#) (hereinafter "Department Comment"), at 48.

³ *In the Matter of the 2020–2034 Upper Midwest Integrated Resource Plan of Northern States Power Company d/b/a Xcel Energy, Order Approving Plan with Modifications and Establishing Requirements for Future Filings*, April 15, 2022, Docket No. E002/RP-19-368, (eDockets) [20224-184828-01](#), at Order Point 2 A 8 (hereinafter "2019 IRP Order").

⁴ *In the Matter of Xcel Energy's 2024 Wind, Solar, and Storage Request for Proposals*, Xcel, Informational Letter, June 21, 2024, Docket No. E002/M-24-230, (eDockets) [20246-207869-01](#), at Attachment A (hereinafter "RFP").

⁵ *In the Matter of Xcel Energy's 2024 Wind, Solar, and Storage Request for Proposals*, Xcel, Petition, October 31, 2025, Docket No. E002/M-24-230, (eDockets) [202510-224560-01](#), [202510-224560-03](#), [202510-224560-04](#), [202510-224560-05](#), [202510-224560-06](#), [202510-224560-07](#), [202510-224560-08](#), at Attachment D (hereinafter "Petition").

⁶ *In the Matter of Xcel Energy's 2024–2040 Upper Midwest Integrated Resource Plan, Order Approving Settlement Agreement with Modifications*, April 21, 2025, Docket No. E002/RP-24-67, (eDockets) [20254-217941-01](#), at Order Points 2, 3, and 4 (hereinafter "2024 IRP Order").

November 7, 2025 The Commission issued its *Notice of Comment Period*.⁷

According to the Notice the following topics are open for comment:

- Should the Commission take the following actions:
 - Approve the proposed PPAs and the acquisition and construction of the Company's self-build projects;
 - Approve the Company's acquisition of land rights for the Sherco Solar 4 project;
 - Approve the Company's request for a variance of the requirements of Minn. R. 7825.1800, subp. B;
 - Approve the Company's proposed approach of recovery for these project costs for the Minnesota jurisdiction through the RES Rider; and
 - Authorize the Company to recover the Minnesota jurisdictional portion of the costs incurred under the PPAs from Minnesota retail customers through the Fuel Clause Rider.
- Are there other issues or concerns related to this matter?

Below are the supplemental comments of the Department regarding the Petition.

III. DEPARTMENT ANALYSIS

A. SHECO SOLAR 4 PROJECT

A.1. Department Request

The Department Comment recommended Xcel explain the change from production tax credits (PTC) to investment tax credits (ITC) in reply comments, including a calculation of the estimated value of both PTCs and ITCs for the Sherco Solar 4 project.⁸

A.2. Xcel's Reply

The Xcel Reply Comment provided the requested calculation of the PTC and the ITC for the Sherco Solar 4 project.⁹ The Company also stated that "the Company is not locked into either the PTC or ITC method until the project is complete and tax credits are first claimed."¹⁰

⁷ *In the Matter of Xcel Energy's 2024 Wind, Solar, and Storage Request for Proposals, Notice of Comment Period*, November 7, 2025, Docket No. E002/M-24-230, (eDockets) [202511-224766-01](#), (hereinafter "Notice").

⁸ Department Comment at 67.

⁹ Xcel Reply Comment at Attachment A.

¹⁰ *Id.* at 4.

A.3. *Department Analysis*

The Department reviewed Xcel's calculation of the calculation of the PTC and the ITC for the Sherco Solar 4 project. The Department concludes that Xcel's calculations are reasonable and that the ITC is the better choice at this time. Furthermore, the Company stated that the choice of either the PTC or ITC is not locked-in until the project is complete. Overall, the Department has no outstanding concerns regarding the Sherco Solar 4 project.

B. *BLUE LAKE BESS PROJECT*

B.1. *Department Request*

The Department Comment recommended that Xcel discuss in reply comments how specific, locational aspects of Blue Lake BESS apply to statutory criteria for recovery under the RES rider, or else why these criteria apply to BESS systems broadly, regardless of location.¹¹

B.2. *Xcel's Reply*

The Xcel Reply Comment agreed that the Blue Lake BESS project does not have a direct locational tie to a specific renewable energy generator.¹² However, the Company makes the following arguments in support of cost recovery via the Renewable Energy Standard (RES) Rider. Specifically, Xcel states that the Blue Lake BESS will replace retiring peaking capacity and will be deployed as a system asset capable of storing excess electricity—including renewable generation—during periods of low demand and discharging when demand increases. According to Xcel, this function supports the integration and efficient use of renewable energy across the grid, even if it is not physically located next to a single renewable facility.¹³

Second, Xcel claims that the Company can recover expenses that are directly related to a renewable energy project that the Company can demonstrate will “advance research and understanding of how storage devices may improve renewable energy projects.”¹⁴ Specifically, Xcel's BESS projects “are directly related to the Company's continuing efforts to improve renewable energy project integration and will enhance the Company's understanding of how storage can contribute to grid reliability, frequency regulation, and resiliency with a portfolio that includes more intermittent resources.”¹⁵

Third, Xcel states that:

Moreover, the deployment of BESS assets like Blue Lake advances the system-wide integration of renewables, facilitates compliance with Minn. Stat. § 216B.1641, and provides valuable operational data and

¹¹ Department Comment at 67.

¹² Xcel Reply Comment at 4.

¹³ *Ibid.*

¹⁴ The Company cites Minn. Stat. § 216B.1645, Subd. 2a(3).

¹⁵ Xcel Reply Comment at 4.

experience that will inform future renewable and storage investments. These benefits are not limited by the physical proximity of the storage facility to a renewable generator but are realized across the entire system.¹⁶

In summary, Xcel concludes that the statutory criteria for cost recovery under the RES rider apply to BESS systems like Blue Lake, regardless of their specific location relative to renewable generation.

B.3. Department Analysis

Pursuant to Minn. Stat. § 216B.1645, subd. 2a(a)(3), the RES rider may be utilized for

recovery of other expenses incurred that are directly related to a renewable energy project, including expenses for energy storage, provided that the utility demonstrates to the commission's satisfaction that the expenses improve project economics, ensure project implementation, advance research and understanding of how storage devices may improve renewable energy projects, or facilitate coordination with the development of transmission necessary to transport energy produced by the project to market.

The Department reads this provision as creating a two-step inquiry for determining whether expenses are eligible for cost recovery using the statutory provision. First, there must be a general demonstration that the expenses incurred “are directly related to a renewable energy project.” If the expenses incurred are directly related to a renewable energy project, then the utility must further establish that the expenses more specifically relate to one of the four enumerated objectives. Here, the Department concludes that Xcel has not made the threshold demonstration that the expenses are “directly related to a renewable energy project.” Xcel’s reply comments explicitly state that Blue Lake BESS is “designed to replace retiring capacity at the Blue Lake Generating Station and will be deployed as a system asset capable of storing excess electricity.”¹⁷ Although the Blue Lake BESS may ultimately be used to store some renewable generation, it is not the focus of the project. Rather, the fact that the Blue Lake BESS may be used for renewable generation is incidental to the aim of the project itself. The assertions that BESS assets will advance the system-wide integration of renewables, facilitate compliance with renewable energy standards, and provide operational data similarly relate to incidental benefits and do not establish that the project is a renewable energy project. Instead, the project may have indirect benefits on future renewable energy projects. Additionally, the “Company’s continuing efforts to improve renewable energy project integration” are not a specific renewable energy project. With the exception of the reference to advancing research and understanding of how battery storage may generally improve renewable energy projects, Minn. Stat. § 216B.1645, subd. 2a(a)(3), uses “project” to refer to discrete projects, not broad objectives of a utility.

¹⁶ *Id.* at 5. Note that Minn. Stat. § 216B.1641 governs community solar garden programs.

¹⁷ *Id.*

C. *GRANT SOLAR PROJECT*

For Grant Solar's PPA, Xcel replied to the Department's three recommendations for more information.

C.1. *Change in Interest*

C.1.1. *Department Request*

The Department requested clarifying information **[TRADE SECRET DATA HAS BEEN EXCISED]**

C.1.2. *Xcel's Reply*

Xcel clarified the matter with the following:

[TRADE SECRET HAS BEEN EXCISED]

C.1.3. *Department Analysis*

[TRADE SECRET DATA HAS BEEN EXCISED] However, the Department is not clear about the exact legal interpretation of the language. Clarification of the language might further guard the consumer against risks that are not in the public interest.

C.1.4. *Department Recommendation*

The Department recommends that Xcel clarify **[TRADE SECRET DATA HAS BEEN EXCISED]**

C.2. *Nonpayment With Multiple Obligators*

C.2.1. *Department Request*

The Department asked about nonpayment in the case of default, insurance or bankruptcy in its initial comment:

[TRADE SECRET DATA HAS BEEN EXCISED]

C.2.2. *Xcel's Reply*

Xcel states in the Company's reply comment that:

The Company's approach is to review each situation on a case-by-case basis, with the primary objective of protecting the best interest of customers. In the event of insurance claims, defaults, or bankruptcy proceedings involving multiple parties, the Company will review the background and conditions impacting the circumstances, consult with

legal counsel and evaluate risks and benefits and rights and remedies available to both parties under the PPA. Where appropriate, the Company may collect or pursue damages or other remedies when possible.¹⁸

[

C.2.3. Department Analysis

The Department appreciates Xcel’s statement that it will pursue damages or other remedies when possible, but the Department remains concerned about situations where Xcel is unable to collect all the money owed to the Company. Damages and other collections may exceed Grant Solar’s ability to pay, especially when Xcel may be allowed to collect money after other parties are first paid their owed amounts.¹⁹

[TRADE SECRET DATA HAS BEEN EXCISED]

C.2.4. Department Recommendation

[TRADE SECRET DATA HAS BEEN EXCISED]

C.3. Changes in Trade Measures

C.3.1. Department Request

Given changing risks from trade measures, the Department made a recommendation in its initial comment to explain whether the PPA allows for customers to receive the benefit of a reduced trade barrier:

TRADE SECRET DATA HAS BEEN EXCISED]

C.3.2. Xcel Reply

Xcel responded to the Department’s recommendation:

The Department requested clarification as to whether the Grant Solar PPA includes language permitting a price reduction in the event of changes in tariffs or tax law. Under the current provisions in the PPA, a price decrease as a result of a change in tariff or a change in tax law is not contemplated.²⁰

C.3.3. Department Analysis

The Department thanks Xcel for its response. Although uncertain about the degree of risk with regard to a reduction, the Department notes that the United States Supreme Court is currently

¹⁸ Xcel Reply Comment at 7.

¹⁹ For example, **[TRADE SECRET DATA HAS BEEN EXCISED]**

²⁰ Xcel Reply Comment at 7.

considering the constitutionality of President Trump’s imposition of tariffs under the Emergency Powers Act.²¹ Also uncertain is the date of decision by the Supreme Court, which some suggest may be 2026.²² Consequently, a decision on the constitutionality of Trump’s tariffs may come after the Commission’s hearing on the PPA. The Department is uncertain about how many dollars would be lost to customers without the guardrails associated with a lower payment rate.

C.3.4. Department Recommendation

The Department recommends that **[TRADE SECRET DATA HAS BEEN EXCISED]**

D. CRANE BESS PROJECT

D.1. Department Request

The Crane BESS PPA includes **[TRADE SECRET DATA HAS BEEN EXCISED DS]**

D.2. Xcel’s Reply

In Xcel’s reply comments, Xcel provided **[TRADE SECRET DATA HAS BEEN EXCISED]**

D.3. Department Analysis

[TRADE SECRET DATA HAS BEEN EXCISED]

IV. DEPARTMENT RECOMMENDATIONS

Based on analysis of Xcel’s Reply Comment and the information in the record, the Department has prepared additional recommendations, which are provided below. The additional recommendations correspond to the subheadings of Section III above.

A. SHERCO SOLAR 4 PROJECT

- A.3 The Department has no outstanding concerns regarding the Sherco Solar 4 project.

B. BLUE LAKE BESS PROJECT

- B.1. Xcel has not made the threshold demonstration that the expenses are “directly related to a renewable energy project” which is necessary for RES Rider recovery.

C. GRANT SOLAR PROJECT

- C.1.4 **[TRADE SECRET DATA HAS BEEN EXCISED]**
- C.2.4 **[TRADE SECRET DATA HAS BEEN EXCISED]**

²¹ Congressional Research Service, *Court Decisions Regarding Tariffs Imposed Under the International Emergency Economic Powers Act (IEEPA)*, legal sidebar, (September 15, 2025) [Court Decisions Regarding Tariffs Imposed Under the International Emergency Economic Powers Act \(IEEPA\)](#).

²² Robert Schroeder, Morningstar, *Here’s what has to happen for the Supreme Court to rule on Trump’s tariffs this year*,

- C.3.4 The Department recommends that **[TRADE SECRET DATA HAS BEEN EXCISED]**

D. CRANE BESS PROJECT

- The Department recommends that the Commission approve the Crane BESS PPA.

Recommendations that remain unchanged from the Department's comments are as follows:

H. OTHER MATTERS

- H.2. The Department recommends that the Commission find that the proposed acquisition of the land rights for Sherco Solar 4 is consistent with the public interest.
- H.3. The Department agrees with Xcel's analysis and recommends that the Commission approve the requested variance.

I. XCEL'S SELF-BUILD PROJECTS

- I.2.1. The Department recommends that the Commission determine the Sherco Solar 4 qualifies for recovery via Xcel's RES Rider.
- I.2.3. The Department recommends that the Commission determine the Sherco South BESS qualifies for recovery via Xcel's RES Rider.
- I.3.1. the Department recommends the Commission set Xcel's base cost recovery at the capital cost bid. The base cost recovery amounts are:
 - **[TRADE SECRET DATA BEGINS HAS BEEN EXCISED]**
- I.4. The Department recommends the Commission take no action regarding the request to propose changes to the jurisdictional allocation approach in a future RES Rider filing for resources Xcel is not able to obtain approval of in another jurisdiction. This is because the Company already has the ability to propose changes to jurisdictional allocations in RES Rider filings.

J. PPA REVIEW

- J.2.5. The Department recommends that the Commission approve the Fillmore PPA.
- J.4.5. The Department recommends that the Commission approve the Gopher State PPA.
- J.5.5. The Department recommends that the Commission approve the Lemon Hill PPA.
- J.6.5. The Department recommends that the Commission approve the Crowned Ridge PPA.

- J.8.5. The Department recommends that the Commission approve the Mayhew Lake BESS PPA.
- J.9.5. The Department recommends that the Commission approve the Sherco Solar 4 APA.

Attachments

CERTIFICATE OF SERVICE

I, Nicole Westling, hereby certify that I have this day, served copies of the following document on the attached list of persons by electronic filing, certified mail, e-mail, or by depositing a true and correct copy thereof properly enveloped with postage paid in the United States Mail at St. Paul, Minnesota.

**Minnesota Department of Commerce
Supplemental Comments**

Docket No. E002/M-24-230

Dated this **30th** day of **December 2025**

/s/Nicole Westling

#	First Name	Last Name	Email	Organization	Agency	Address	Delivery Method	Alternate Delivery Method	View Trade Secret	Service List Name
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2	Matthew	Brodin	mbrodin@allete.com	Minnesota Power		30 West Superior Street Duluth MN, 55802 United States	Electronic Service		No	24-230M-24-230
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5	Jordan	Clitty	jordan.r.clitty@xcelenergy.com	Northern States Power Company dba Xcel Energy-Elec		414 Nicollet Mall Minneapolis MN, 55401 United States	Electronic Service		No	24-230M-24-230
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10	John	Farrell	jfarrell@ilsr.org	Institute for Local Self-Reliance		2720 E. 22nd St Institute for Local Self-Reliance Minneapolis MN, 55406 United States	Electronic Service		No	24-230M-24-230
11	Sharon	Ferguson	sharon.ferguson@state.mn.us		Department of Commerce	85 7th Place E Ste 280 Saint Paul MN, 55101-2198 United States	Electronic Service		No	24-230M-24-230

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14	Alan	Jenkins	aj@jenkinsatlaw.com	Jenkins at Law		2950 Yellowtail Ave. Marathon FL, 33050 United States	Electronic Service		No	24-230M-24-230
15	Richard	Johnson	rick.johnson@lawmoss.com	Moss & Barnett		150 S. 5th Street Suite 1200 Minneapolis MN, 55402 United States	Electronic Service		No	24-230M-24-230
16	Sarah	Johnson Phillips	sjphillips@stoel.com	Stoel Rives LLP		33 South Sixth Street Suite 4200 Minneapolis MN, 55402 United States	Electronic Service		No	24-230M-24-230
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18	Alicia	LaValla	alavalla@fredlaw.com	Fredrikson & Byron, P.A.		60 South Sixth St Ste 1500 Minneapolis MN, 55402-4400 United States	Electronic Service		No	24-230M-24-230
19	Kavita	Maini	kmairi@wi.rr.com	KM Energy Consulting, LLC		961 N Lost Woods Rd Oconomowoc WI, 53066 United States	Electronic Service		No	24-230M-24-230
20	Christine	Marquis	regulatory.records@xcelenergy.com	Xcel Energy		414 Nicollet Mall MN1180-07-MCA Minneapolis MN, 55401 United States	Electronic Service		Yes	24-230M-24-230
21	Stacy	Miller	stacy.miller@minneapolismn.gov	City of Minneapolis		350 S. 5th Street Room M 301 Minneapolis MN, 55415 United States	Electronic Service		No	24-230M-24-230
22	David	Moeller	dmoeller@allete.com	Minnesota Power			Electronic Service		No	24-230M-24-230
23	Andrew	Moratzka	andrew.moratzka@stoel.com	Stoel Rives LLP		33 South Sixth St Ste 4200 Minneapolis	Electronic Service		No	24-230M-24-230

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25	Carol A.	Overland	overland@legalelectric.org	Legalelectric - Overland Law Office		1110 West Avenue Red Wing MN, 55066 United States	Electronic Service		No	24-230M-24-230
26	Generic Notice	Residential Utilities Division	residential.utilities@ag.state.mn.us		Office of the Attorney General - Residential Utilities Division	1400 BRM Tower 445 Minnesota St St. Paul MN, 55101-2131 United States	Electronic Service		Yes	24-230M-24-230
27	Kevin	Reuther	kreuther@mncenter.org	MN Center for Environmental Advocacy		26 E Exchange St, Ste 206 St. Paul MN, 55101-1667 United States	Electronic Service		No	24-230M-24-230
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