

July 14, 2021

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

RE: **2020 Property Tax True-Up Report and Combined Refund Plan**
Docket Nos. E002/M-19-688, E002/GR-92-1185, G002/GR-92-1186, E,G002/M-21-369

Dear Mr. Seuffert:

On July 1, 2021 Northern States Power Company, d/b/a Xcel Energy (Xcel or the Company), submitted its 2020 Property Tax True-Up Report (2020 Property Tax Report) pursuant to the Minnesota Public Utilities Commission's (Commission's) March 13, 2020 *Order Approving True-Ups and Requiring Xcel to Withdraw Its Notice of Change in Rates and Interim Rate Petition* in Docket No. E002/M-19-688. Order Point 1 extended the Company's property tax true-up mechanism through 2020 to operate consistently with the true-up established in the 2016 multi-year rate plan in Docket No. E002/GR-15-826.

Xcel submitted this 2020 Property Tax Report following its May 28, 2021 filing of the Company's Annual Report for its 2020 Incentive Compensation Plan refund (2020 Incentive Compensation Report) and the corresponding June 28, 2021 Letter of the Minnesota Department of Commerce, Division of Energy Resources (Department) in the instant dockets.

The Department's June 28, 2021 Letter recommended that the Commission accept Xcel's 2020 Incentive Compensation Report and indicated that we do not object to the Company's proposal to combine its 2020 property tax and incentive compensation refunds.¹ Accordingly, Xcel included in its 2020 Property Tax Report a proposed plan for issuing a one-time bill credit that would combine the Company's 2020 property tax and incentive compensation refunds to Minnesota electric customers.

The Department reviewed Xcel's 2020 Property Tax Report with the objective of answering the following questions:

- Should the Commission approve Xcel's 2020 property tax refund?
- Should the Commission allow Xcel to combine the Company's 2020 property tax and incentive compensation refunds?
- Is the proposed combined refund date reasonable?
- How should interest be applied to the combined refunds?

The following sections discuss each of these questions.

¹ Department's June 28, 2021 Letter, pages 2-3, Docket Nos. E002/GR-92-1185, G002/GR-92-1186, E,G002/M-21-369.

A. SHOULD THE COMMISSION APPROVE XCEL'S 2020 PROPERTY TAX REFUND?

The Department reviewed Xcel's proposed property tax refund for 2020 and concludes that it is consistent with methodologies discussed in the Direct and Surrebuttal Testimony of Mr. Charles Burdick on behalf of Xcel, the Direct Testimony of Mr. Dale Lusti on behalf of the Department, and the Commission's June 12, 2017 *Findings of Fact, Conclusions and Order* in Docket No. E002/GR-15-826.

The difference between the actual 2020 Minnesota jurisdictional electric property tax expense of \$139,301,879 and the 2016 test year property tax expense of \$151,553,642, which is charged to ratepayers in base rates, results in a \$12,251,763 property tax refund that is due to Xcel's Minnesota electric ratepayers, prior to application of interest.² The Department recommends that the Commission approve Xcel's 2020 property tax refund.

B. SHOULD THE COMMISSION ALLOW XCEL TO COMBINE THE COMPANY'S 2020 PROPERTY TAX AND INCENTIVE COMPENSATION REFUNDS?

As stated in our June 28, 2021 Letter in the instant dockets, the Department does not object to Xcel combining its 2020 property tax and incentive compensation refunds because it is more efficient to do so, and as long as interest on these refund amounts accrue until the excess rate recoveries are refunded.³ The Company's currently proposed refund combination is consistent with that approved by the Commission for Xcel's 2018 and 2019 property tax and incentive compensation refunds.⁴ The Department recommends that the Commission (1) approve the Company's proposed plan to combine the 2020 property tax and incentive compensation refunds and (2) require that Xcel's finalized refund message included on customer bills alert ratepayers to the reasons for the refund. The Department notes that prior to issuing its 2020 combined refund, Xcel intends to finalize the relevant customer bill message in consultation with the Commission's Consumer Affairs Office.⁵

Xcel provided on page 4 of its 2020 property tax report, the following table summarizing the combined refunds:

Refund Item	Total Refund Amount (including interest)	Allocation to Class Methodology	Interest Rate	Estimated Average Refund to Residential Customers
Property Tax	\$12.5 million	2020 Property Tax Allocation	4.31%	\$4.45
AIP	\$2.1 million	2020 Revenues	3.25%	\$0.66
TOTAL	\$14.6 million	--	--	\$5.12 *

* Rounded

² 2020 Property Tax Report, Attachment B, page 1.

³ Department's June 28, 2021 Letter, page 2.

⁴ The Commission's May 7, 2020 *Order* in Docket Nos. E002/GR-92-1185, G002/GR-92-1186, E002/GR-10-971, E002/GR-15-826, E,G002/M-19-375, E002/M-20-112 and the Commission's October 21, 2020 *Order* in Docket Nos. E002/GR-92-1185, G002/GR-92-1186, E002/GR-15-826 and E,G002/M-20-516.

⁵ 2020 Property Tax Report, page 5.

C. IS THE PROPOSED COMBINED REFUND DATE REASONABLE?

In general, the Department supports processing refunds to ratepayers as soon as reasonably possible. Xcel stated that it “expect[s] to begin implementation work for the combined property tax and AIP [Annual Incentive Plan] refund to electric customers in second quarter 2022” and will “file a compliance report summarizing the results of the combined customer refund within 30 days of completing the refund process.”⁶ According to Xcel, this proposed refund schedule will “allow for currently-approved refunds and those with ordered processing dates to be completed according to [the Company’s] commitments in various related proceedings.” The Department believes that Xcel’s proposed refund timetable is not reasonable, since this would result in refunding amounts related to 2020 in 2022. Additionally, Xcel noted in its May 28, 2021 report that it expected to refund the joint property tax and AIP amounts in the fourth quarter of 2021, but Xcel has now pushed back the refund to second quarter of 2022 without explaining why this refund needs to be delayed. Instead, the Department recommends that the Commission require Xcel to implement the issuance of its 2020 combined property tax and incentive compensation refund in the fourth quarter of 2021 and file a compliance report summarizing the results of the combined customer refund within 30 days of completing the refund process.

D. HOW SHOULD INTEREST BE APPLIED TO THE COMBINED REFUNDS?

Xcel agreed to apply a 4.31 and 3.25 percent annual interest rate, beginning June 1, 2021, to its 2020 property tax⁷ and incentive compensation refund,⁸ respectively. The proposed 4.31 percent interest rate represents the short-term cost of debt approved by the Commission for 2019 and 2020 in Docket No. E002/GR-15-826 and matches the interest rate approved for the Company’s 2018 and 2019 combined property tax and incentive compensation refunds.⁹ The proposed 3.25 percent interest rate is the prime rate recommended by the Department on page 2 of its June 28, 2021 Letter in the instant dockets. The Department recommends that the Commission require Xcel to apply, on a monthly, compounding basis, a 4.31 and 3.25 percent annual interest rate to its 2020 property tax and incentive compensation refund, respectively, from June 1, 2021 through the month immediately preceding the billing cycle in which the Company actually issues this refund to ratepayers.

⁶ 2020 Property Tax Report, pages 4-5.

⁷ Xcel’s 2020 Property Tax Report, Attachment D, shows Xcel’s calculation of interest on its 2020 property tax refund.

⁸ Xcel’s May 28, 2021 AIP Report on Attachment F shows Xcel’s calculation of interest on its 2020 incentive compensation refund.

⁹ The Commission’s May 7, 2020 Order, page 5, in Docket Nos. E002/GR-92-1185, G002/GR-92-1186, E002/GR-10-971, E002/GR-15-826, E,G002/M-19-375, E002/M-20-112 and the Commission’s October 21, 2020 Order in Docket Nos. E002/GR-92-1185, G002/GR-92-1186, E002/GR-15-826 and E,G002/M-20-516.

E. SUMMARY OF RECOMMENDATIONS

The Department recommends that the Commission take the following actions:

- Approve Xcel's 2020 property tax refund.
- Approve the Company's proposed plan to combine the 2020 property tax and incentive compensation refunds.
- Require that Xcel's finalized refund message included on customer bills alert ratepayers to the reasons for the refund.
- Require Xcel to implement the issuance of its 2020 combined property tax and incentive compensation refunds in the fourth quarter of 2021 as recommended by the Department, rather than second quarter of 2022 as recommended by Xcel.
- Require Xcel to file a compliance report summarizing the results of the 2020 combined property tax and incentive compensation refunds within 30 days of completing the refund process.
- Require Xcel to apply, on a monthly, compounding basis, a 4.31 and 3.25 percent annual interest rate to its 2020 property tax and incentive compensation refund, respectively, from June 1, 2021 through the month immediately preceding the billing cycle in which the Company actually issues this refund to ratepayers.

Sincerely,

/s/ Nancy Campbell
Financial Analyst Coordinator, CPA

NC/ar

CERTIFICATE OF SERVICE

I, Sharon Ferguson, 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
Comments**

**Docket No. E002/M-19-688, E002/GR-92-1185, G002/GR-92-1186, and
E,G002/M-21-369**

Dated this 14th day of July 2021

/s/Sharon Ferguson

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Sigurd W.	Anderson	mariner@eldinc.com	Engineering Lab Design	30910 716th St Lake City, MN 55041	Electronic Service	No	OFF_SL_19-688_19-688
Alison C	Archer	aarcher@misoenergy.org	MISO	2985 Ames Crossing Rd Eagan, MN 55121	Electronic Service	No	OFF_SL_19-688_19-688
Mara	Ascheman	mara.k.ascheman@xcelen ergy.com	Xcel Energy	414 Nicollet Mall Fl 5 Minneapolis, MN 55401	Electronic Service	No	OFF_SL_19-688_19-688
Gail	Baranko	gail.baranko@xcenergy.c om	Xcel Energy	414 Nicollet Mall 7th Floor Minneapolis, MN 55401	Electronic Service	No	OFF_SL_19-688_19-688
Jessica L	Bayles	Jessica.Bayles@stoel.com	Stoel Rives LLP	1150 18th St NW Ste 325 Washington, DC 20036	Electronic Service	No	OFF_SL_19-688_19-688
James J.	Bertrand	james.bertrand@stinson.co m	STINSON LLP	50 S 6th St Ste 2600 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-688_19-688
Elizabeth	Brama	ebrama@taftlaw.com	Taft Stettinius & Hollister LLP	2200 IDS Center 80 South 8th Street Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-688_19-688
James	Canaday	james.canaday@ag.state. mn.us	Office of the Attorney General-RUD	Suite 1400 445 Minnesota St. St. Paul, MN 55101	Electronic Service	No	OFF_SL_19-688_19-688
John	Coffman	john@johncoffman.net	AARP	871 Tuxedo Blvd. St. Louis, MO 63119-2044	Electronic Service	No	OFF_SL_19-688_19-688
Generic Notice	Commerce Attorneys	commerce.attorneys@ag.st ate.mn.us	Office of the Attorney General-DOC	445 Minnesota Street Suite 1400 St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_19-688_19-688

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Riley	Conlin	riley.conlin@stoel.com	Stoel Rives LLP	33 S. 6th Street Suite 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-688_19-688
Brooke	Cooper	bcooper@allete.com	Minnesota Power	30 W Superior St Duluth, MN 558022191	Electronic Service	No	OFF_SL_19-688_19-688
George	Crocker	gwillc@nawo.org	North American Water Office	PO Box 174 Lake Elmo, MN 55042	Electronic Service	No	OFF_SL_19-688_19-688
James	Denniston	james.r.denniston@xcelen ergy.com	Xcel Energy Services, Inc.	414 Nicollet Mall, 401-8 Minneapolis, MN 55401	Electronic Service	No	OFF_SL_19-688_19-688
Kristen	Eide Tollefson	healingsystems69@gmail.c om	R-CURE	28477 N Lake Ave Frontenac, MN 55026-1044	Electronic Service	No	OFF_SL_19-688_19-688
Rebecca	Eilers	rebecca.d.eilers@xcelener gy.com	Xcel Energy	414 Nicollet Mall - 401 7th Floor Minneapolis, MN 55401	Electronic Service	No	OFF_SL_19-688_19-688
Jim	Erickson	jim.g.erickson@xcelenergy. com	Xcel Energy	414 Nicollet mall 7th Flr Minneapolis, MN 55401	Electronic Service	No	OFF_SL_19-688_19-688
John	Farrell	jfarrell@ilsr.org	Institute for Local Self- Reliance	2720 E. 22nd St Institute for Local Self- Reliance Minneapolis, MN 55406	Electronic Service	No	OFF_SL_19-688_19-688
Sharon	Ferguson	sharon.ferguson@state.mn .us	Department of Commerce	85 7th Place E Ste 280 Saint Paul, MN 551012198	Electronic Service	No	OFF_SL_19-688_19-688

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Edward	Garvey	edward.garvey@AESLconsulting.com	AESL Consulting	32 Lawton St Saint Paul, MN 55102-2617	Electronic Service	No	OFF_SL_19-688_19-688
Edward	Garvey	garveyed@aol.com	Residence	32 Lawton St Saint Paul, MN 55102	Electronic Service	No	OFF_SL_19-688_19-688
Janet	Gonzalez	Janet.gonzalez@state.mn.us	Public Utilities Commission	Suite 350 121 7th Place East St. Paul, MN 55101	Electronic Service	No	OFF_SL_19-688_19-688
Thomas P.	Harlan	harlan@mdh-law.com	Madigan, Dahl & Harlan, P.A.	222 South Ninth Street Suite 3150 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-688_19-688
Amber	Hedlund	amber.r.hedlund@xcelenergy.com	Northern States Power Company dba Xcel Energy- Elec	414 Nicollet Mall, 401-7 Minneapolis, MN 55401	Electronic Service	No	OFF_SL_19-688_19-688
Adam	Heinen	aheinen@dakotaelectric.com	Dakota Electric Association	4300 220th St W Farmington, MN 55024	Electronic Service	No	OFF_SL_19-688_19-688
Michael	Hoppe	lu23@ibew23.org	Local Union 23, I.B.E.W.	445 Etna Street Ste. 61 St. Paul, MN 55106	Electronic Service	No	OFF_SL_19-688_19-688
Geoffrey	Inge	ginge@regintl.com	Regulatory Intelligence LLC	PO Box 270636 Superior, CO 80027-9998	Electronic Service	No	OFF_SL_19-688_19-688
Alan	Jenkins	aj@jenkinsatlaw.com	Jenkins at Law	2950 Yellowtail Ave. Marathon, FL 33050	Electronic Service	No	OFF_SL_19-688_19-688
Richard	Johnson	Rick.Johnson@lawmoss.com	Moss & Barnett	150 S. 5th Street Suite 1200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-688_19-688

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Sarah	Johnson Phillips	sarah.phillips@stoel.com	Stoel Rives LLP	33 South Sixth Street Suite 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-688_19-688
Mark J.	Kaufman	mkaufman@ibewlocal949.org	IBEW Local Union 949	12908 Nicollet Avenue South Burnsville, MN 55337	Electronic Service	No	OFF_SL_19-688_19-688
Thomas	Koehler	TGK@IBEW160.org	Local Union #160, IBEW	2909 Anthony Ln St Anthony Village, MN 55418-3238	Electronic Service	No	OFF_SL_19-688_19-688
Michael	Krikava	mkrikava@taftlaw.com	Taft Stettinius & Hollister LLP	2200 IDS Center 80 S 8th St Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-688_19-688
Carmel	Laney	carmel.laney@stoel.com	Stoel Rives LLP	33 South Sixth Street Suite 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-688_19-688
Elise	Larson	elarson@mncenter.org	Minnesota Center for Environmental Advocacy	1919 University Avenue West, Suite 515 St. Paul, MN 55104	Electronic Service	No	OFF_SL_19-688_19-688
Peder	Larson	plarson@larkinhoffman.com	Larkin Hoffman Daly & Lindgren, Ltd.	8300 Norman Center Drive Suite 1000 Bloomington, MN 55437	Electronic Service	No	OFF_SL_19-688_19-688
Ryan	Long	ryan.j.long@xcelenergy.com	Xcel Energy	414 Nicollet Mall 401 8th Floor Minneapolis, MN 55401	Electronic Service	No	OFF_SL_19-688_19-688
Philip	Mahowald	pmahowald@thejacobsonlawgroup.com	Jacobson Law Group	180 East Fifth Street Suite 940 St. Paul, MN 55101	Electronic Service	No	OFF_SL_19-688_19-688

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Kavita	Maini	kmaini@wi.rr.com	KM Energy Consulting, LLC	961 N Lost Woods Rd Oconomowoc, WI 53066	Electronic Service	No	OFF_SL_19-688_19-688
Pam	Marshall	pam@energycents.org	Energy CENTS Coalition	823 7th St E St. Paul, MN 55106	Electronic Service	No	OFF_SL_19-688_19-688
Mary	Martinka	mary.a.martinka@xcelenergy.com	Xcel Energy Inc	414 Nicollet Mall 7th Floor Minneapolis, MN 55401	Electronic Service	No	OFF_SL_19-688_19-688
Brian	Meloy	brian.meloy@stinson.com	STINSON LLP	50 S 6th St Ste 2600 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-688_19-688
Joseph	Meyer	joseph.meyer@ag.state.mn.us	Office of the Attorney General-RUD	Bremer Tower, Suite 1400 445 Minnesota Street St Paul, MN 55101-2131	Electronic Service	No	OFF_SL_19-688_19-688
Stacy	Miller	stacy.miller@minneapolismn.gov	City of Minneapolis	350 S. 5th Street Room M 301 Minneapolis, MN 55415	Electronic Service	No	OFF_SL_19-688_19-688
David	Moeller	dmoeller@allete.com	Minnesota Power	30 W Superior St Duluth, MN 558022093	Electronic Service	No	OFF_SL_19-688_19-688
Andrew	Moratzka	andrew.moratzka@stoel.com	Stoel Rives LLP	33 South Sixth St Ste 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-688_19-688
David	Niles	david.niles@avantenergy.com	Minnesota Municipal Power Agency	220 South Sixth Street Suite 1300 Minneapolis, Minnesota 55402	Electronic Service	No	OFF_SL_19-688_19-688
Jeff	O'Neill	jeff.oneill@ci.monticello.mn.us	City of Monticello	505 Walnut Street Suite 1 Monticello, Minnesota 55362	Electronic Service	No	OFF_SL_19-688_19-688

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Carol A.	Overland	overland@legalectric.org	Legalelectric - Overland Law Office	1110 West Avenue Red Wing, MN 55066	Electronic Service	No	OFF_SL_19-688_19-688
Generic Notice	Residential Utilities Division	residential.utilities@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012131	Electronic Service	Yes	OFF_SL_19-688_19-688
Kevin	Reuther	kreuther@mncenter.org	MN Center for Environmental Advocacy	26 E Exchange St, Ste 206 St. Paul, MN 551011667	Electronic Service	No	OFF_SL_19-688_19-688
Amanda	Rome	amanda.rome@xcelenergy.com	Xcel Energy	414 Nicollet Mall FL 5 Minneapolis, MN 55401	Electronic Service	No	OFF_SL_19-688_19-688
Joseph L	Sathe	jsathe@kennedy-graven.com	Kennedy & Graven, Chartered	150 S 5th St Ste 700 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-688_19-688
Richard	Savelkoul	rsavelkoul@martinsquires.com	Martin & Squires, P.A.	332 Minnesota Street Ste W2750 St. Paul, MN 55101	Electronic Service	No	OFF_SL_19-688_19-688
Jessie	Seim	jessie.seim@piic.org	Prairie Island Indian Community	5636 Sturgeon Lake Rd Welch, MN 55089	Electronic Service	No	OFF_SL_19-688_19-688
Will	Seuffert	Will.Seuffert@state.mn.us	Public Utilities Commission	121 7th PI E Ste 350 Saint Paul, MN 55101	Electronic Service	Yes	OFF_SL_19-688_19-688
Janet	Shaddix Elling	jshaddix@janetshaddix.com	Shaddix And Associates	7400 Lyndale Ave S Ste 190 Richfield, MN 55423	Electronic Service	Yes	OFF_SL_19-688_19-688

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Joshua	Smith	joshua.smith@sierraclub.org		85 Second St FL 2 San Francisco, California 94105	Electronic Service	No	OFF_SL_19-688_19-688
Ken	Smith	ken.smith@districtenergy.com	District Energy St. Paul Inc.	76 W Kellogg Blvd St. Paul, MN 55102	Electronic Service	No	OFF_SL_19-688_19-688
Beth H.	Soholt	bsoholt@windonthewires.org	Wind on the Wires	570 Asbury Street Suite 201 St. Paul, MN 55104	Electronic Service	No	OFF_SL_19-688_19-688
Byron E.	Starns	byron.starns@stinson.com	STINSON LLP	50 S 6th St Ste 2600 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-688_19-688
James M	Strommen	jstrommen@kennedy-graven.com	Kennedy & Graven, Chartered	150 S 5th St Ste 700 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-688_19-688
Eric	Swanson	eswanson@winthrop.com	Winthrop & Weinstine	225 S 6th St Ste 3500 Capella Tower Minneapolis, MN 554024629	Electronic Service	No	OFF_SL_19-688_19-688
Lynnette	Sweet	Regulatory.records@xcelenergy.com	Xcel Energy	414 Nicollet Mall FL 7 Minneapolis, MN 554011993	Electronic Service	No	OFF_SL_19-688_19-688
Andrew	Twite	twite@fresh-energy.org	Fresh Energy	408 St. Peter Street, Ste. 220 St. Paul, MN 55102	Electronic Service	No	OFF_SL_19-688_19-688
Thomas	Tynes	jjazynka@energyfreedomcoalition.com	Energy Freedom Coalition of America	101 Constitution Ave NW Ste 525 East Washington, DC 20001	Electronic Service	No	OFF_SL_19-688_19-688

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Lisa	Veith	lisa.veith@ci.stpaul.mn.us	City of St. Paul	400 City Hall and Courthouse 15 West Kellogg Blvd. St. Paul, MN 55102	Electronic Service	No	OFF_SL_19-688_19-688
Samantha	Williams	swilliams@nrdc.org	Natural Resources Defense Council	20 N. Wacker Drive Ste 1600 Chicago, IL 60606	Electronic Service	No	OFF_SL_19-688_19-688
Joseph	Windler	jwindler@winthrop.com	Winthrop & Weinstine	225 South Sixth Street, Suite 3500 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-688_19-688
Patrick	Zomer	Pat.Zomer@lawmoss.com	Moss & Barnett a Professional Association	150 S. 5th Street, #1200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-688_19-688

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
James J.	Bertrand	james.bertrand@stinson.com	STINSON LLP	50 S 6th St Ste 2600 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_92-1185_92-1185
James	Bode	james.bode@ci.stpaul.mn.us	Board of Water Commissioners	1900 N Rice St St. Paul, MN 55113	Electronic Service	No	OFF_SL_92-1185_92-1185
Generic Notice	Commerce Attorneys	commerce.attorneys@ag.state.mn.us	Office of the Attorney General-DOC	445 Minnesota Street Suite 1400 St. Paul, MN 55101	Electronic Service	No	OFF_SL_92-1185_92-1185
Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce	85 7th Place E Ste 280 Saint Paul, MN 551012198	Electronic Service	Yes	OFF_SL_92-1185_92-1185
Michael	Loeffler	mike.loeffler@nngco.com	Northern Natural Gas Co.	CORP HQ, 714 1111 So. 103rd Street Omaha, NE 681241000	Electronic Service	No	OFF_SL_92-1185_92-1185
Pam	Marshall	pam@energycents.org	Energy CENTS Coalition	823 7th St E St. Paul, MN 55106	Electronic Service	No	OFF_SL_92-1185_92-1185
Andrew	Moratzka	andrew.moratzka@stoel.com	Stoel Rives LLP	33 South Sixth St Ste 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_92-1185_92-1185
Generic Notice	Residential Utilities Division	residential.utilities@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012131	Electronic Service	No	OFF_SL_92-1185_92-1185
Will	Seuffert	Will.Seuffert@state.mn.us	Public Utilities Commission	121 7th PI E Ste 350 Saint Paul, MN 55101	Electronic Service	Yes	OFF_SL_92-1185_92-1185
Russ	Stark	Russ.Stark@ci.stpaul.mn.us	City of St. Paul	390 City Hall 15 West Kellogg Boulevard Saint Paul, MN 55102	Electronic Service	No	OFF_SL_92-1185_92-1185

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Lynnette	Sweet	Regulatory.records@xcelenergy.com	Xcel Energy	414 Nicollet Mall FL 7 Minneapolis, MN 554011993	Electronic Service	No	OFF_SL_92-1185_92-1185
Katy	Wortel	enviros@hickorytech.net	Mankato Area Environmentalists	1411 Pohl Road Mankato, MN 560015751	Electronic Service	No	OFF_SL_92-1185_92-1185

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
James J.	Bertrand	james.bertrand@stinson.com	STINSON LLP	50 S 6th St Ste 2600 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_92-1186_92-1186
Generic Notice	Commerce Attorneys	commerce.attorneys@ag.state.mn.us	Office of the Attorney General-DOC	445 Minnesota Street Suite 1400 St. Paul, MN 55101	Electronic Service	No	OFF_SL_92-1186_92-1186
Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce	85 7th Place E Ste 280 Saint Paul, MN 551012198	Electronic Service	Yes	OFF_SL_92-1186_92-1186
Michael	Loeffler	mike.loeffler@nngco.com	Northern Natural Gas Co.	CORP HQ, 714 1111 So. 103rd Street Omaha, NE 681241000	Electronic Service	No	OFF_SL_92-1186_92-1186
Generic Notice	Residential Utilities Division	residential.utilities@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012131	Electronic Service	No	OFF_SL_92-1186_92-1186
Will	Seuffert	Will.Seuffert@state.mn.us	Public Utilities Commission	121 7th Pl E Ste 350 Saint Paul, MN 55101	Electronic Service	Yes	OFF_SL_92-1186_92-1186
Russ	Stark	Russ.Stark@ci.stpaul.mn.us	City of St. Paul	390 City Hall 15 West Kellogg Boulevard Saint Paul, MN 55102	Electronic Service	No	OFF_SL_92-1186_92-1186
James M	Strommen	jstrommen@kennedy-graven.com	Kennedy & Graven, Chartered	150 S 5th St Ste 700 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_92-1186_92-1186
Lynnette	Sweet	Regulatory.records@xcelenergy.com	Xcel Energy	414 Nicollet Mall FL 7 Minneapolis, MN 554011993	Electronic Service	No	OFF_SL_92-1186_92-1186

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Alison C	Archer	aarcher@misoenergy.org	MISO	2985 Ames Crossing Rd Eagan, MN 55121	Electronic Service	No	OFF_SL_21-369_M-21-369
James J.	Bertrand	james.bertrand@stinson.com	STINSON LLP	50 S 6th St Ste 2600 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-369_M-21-369
James	Bode	james.bode@ci.stpaul.mn.us	Board of Water Commissioners	1900 N Rice St St. Paul, MN 55113	Electronic Service	No	OFF_SL_21-369_M-21-369
James	Canaday	james.canaday@ag.state.mn.us	Office of the Attorney General-RUD	Suite 1400 445 Minnesota St. St. Paul, MN 55101	Electronic Service	No	OFF_SL_21-369_M-21-369
John	Coffman	john@johncoffman.net	AARP	871 Tuxedo Blvd. St. Louis, MO 63119-2044	Electronic Service	No	OFF_SL_21-369_M-21-369
Generic Notice	Commerce Attorneys	commerce.attorneys@ag.state.mn.us	Office of the Attorney General-DOC	445 Minnesota Street Suite 1400 St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_21-369_M-21-369
Riley	Conlin	riley.conlin@stoel.com	Stoel Rives LLP	33 S. 6th Street Suite 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-369_M-21-369
Brooke	Cooper	bcooper@allete.com	Minnesota Power	30 W Superior St Duluth, MN 558022191	Electronic Service	No	OFF_SL_21-369_M-21-369
George	Crocker	gwillc@nawo.org	North American Water Office	PO Box 174 Lake Elmo, MN 55042	Electronic Service	No	OFF_SL_21-369_M-21-369
John	Farrell	jfarrell@ilsr.org	Institute for Local Self-Reliance	2720 E. 22nd St Institute for Local Self-Reliance Minneapolis, MN 55406	Electronic Service	No	OFF_SL_21-369_M-21-369

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce	85 7th Place E Ste 280 Saint Paul, MN 551012198	Electronic Service	No	OFF_SL_21-369_M-21-369
Edward	Garvey	edward.garvey@AESLconsulting.com	AESL Consulting	32 Lawton St Saint Paul, MN 55102-2617	Electronic Service	No	OFF_SL_21-369_M-21-369
Todd J.	Guerrero	todd.guerrero@kutakrock.com	Kutak Rock LLP	Suite 1750 220 South Sixth Street Minneapolis, MN 554021425	Electronic Service	No	OFF_SL_21-369_M-21-369
Adam	Heinen	aheinen@dakotaelectric.com	Dakota Electric Association	4300 220th St W Farmington, MN 55024	Electronic Service	No	OFF_SL_21-369_M-21-369
Annete	Henkel	mui@mnuilityinvestors.org	Minnesota Utility Investors	413 Wacouta Street #230 St.Paul, MN 55101	Electronic Service	No	OFF_SL_21-369_M-21-369
Michael	Hoppe	lu23@ibew23.org	Local Union 23, I.B.E.W.	445 Etna Street Ste. 61 St. Paul, MN 55106	Electronic Service	No	OFF_SL_21-369_M-21-369
Alan	Jenkins	aj@jenkinsatlaw.com	Jenkins at Law	2950 Yellowtail Ave. Marathon, FL 33050	Electronic Service	No	OFF_SL_21-369_M-21-369
Richard	Johnson	Rick.Johnson@lawmoss.com	Moss & Barnett	150 S. 5th Street Suite 1200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-369_M-21-369
Sarah	Johnson Phillips	sarah.phillips@stoel.com	Stoel Rives LLP	33 South Sixth Street Suite 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-369_M-21-369
Mark J.	Kaufman	mkaufman@ibewlocal949.org	IBEW Local Union 949	12908 Nicollet Avenue South Burnsville, MN 55337	Electronic Service	No	OFF_SL_21-369_M-21-369

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Thomas	Koehler	TGK@IBEW160.org	Local Union #160, IBEW	2909 Anthony Ln St Anthony Village, MN 55418-3238	Electronic Service	No	OFF_SL_21-369_M-21-369
Peder	Larson	plarson@larkinhoffman.com	Larkin Hoffman Daly & Lindgren, Ltd.	8300 Norman Center Drive Suite 1000 Bloomington, MN 55437	Electronic Service	No	OFF_SL_21-369_M-21-369
Michael	Loeffler	mike.loeffler@nngco.com	Northern Natural Gas Co.	CORP HQ, 714 1111 So. 103rd Street Omaha, NE 681241000	Electronic Service	No	OFF_SL_21-369_M-21-369
Kavita	Maini	kmairi@wi.rr.com	KM Energy Consulting, LLC	961 N Lost Woods Rd Oconomowoc, WI 53066	Electronic Service	No	OFF_SL_21-369_M-21-369
Pam	Marshall	pam@energycents.org	Energy CENTS Coalition	823 7th St E St. Paul, MN 55106	Electronic Service	No	OFF_SL_21-369_M-21-369
Joseph	Meyer	joseph.meyer@ag.state.mn.us	Office of the Attorney General-RUD	Bremer Tower, Suite 1400 445 Minnesota Street St Paul, MN 55101-2131	Electronic Service	No	OFF_SL_21-369_M-21-369
Stacy	Miller	stacy.miller@minneapolismn.gov	City of Minneapolis	350 S. 5th Street Room M 301 Minneapolis, MN 55415	Electronic Service	No	OFF_SL_21-369_M-21-369
David	Moeller	dmoeller@allete.com	Minnesota Power	30 W Superior St Duluth, MN 558022093	Electronic Service	No	OFF_SL_21-369_M-21-369
Andrew	Moratzka	andrew.moratzka@stoel.com	Stoel Rives LLP	33 South Sixth St Ste 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-369_M-21-369
David	Niles	david.niles@avantenergy.com	Minnesota Municipal Power Agency	220 South Sixth Street Suite 1300 Minneapolis, Minnesota 55402	Electronic Service	No	OFF_SL_21-369_M-21-369

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Carol A.	Overland	overland@legalectric.org	Legaelectric - Overland Law Office	1110 West Avenue Red Wing, MN 55066	Electronic Service	No	OFF_SL_21-369_M-21-369
Generic Notice	Residential Utilities Division	residential.utilities@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012131	Electronic Service	Yes	OFF_SL_21-369_M-21-369
Kevin	Reuther	kreuther@mncenter.org	MN Center for Environmental Advocacy	26 E Exchange St, Ste 206 St. Paul, MN 551011667	Electronic Service	No	OFF_SL_21-369_M-21-369
Richard	Savelkoul	rsavelkoul@martinsquires.com	Martin & Squires, P.A.	332 Minnesota Street Ste W2750 St. Paul, MN 55101	Electronic Service	No	OFF_SL_21-369_M-21-369
Will	Seuffert	Will.Seuffert@state.mn.us	Public Utilities Commission	121 7th PI E Ste 350 Saint Paul, MN 55101	Electronic Service	Yes	OFF_SL_21-369_M-21-369
Ken	Smith	ken.smith@districtenergy.com	District Energy St. Paul Inc.	76 W Kellogg Blvd St. Paul, MN 55102	Electronic Service	No	OFF_SL_21-369_M-21-369
Russ	Stark	Russ.Stark@ci.stpaul.mn.us	City of St. Paul	390 City Hall 15 West Kellogg Boulevard Saint Paul, MN 55102	Electronic Service	No	OFF_SL_21-369_M-21-369
Byron E.	Starns	byron.starns@stinson.com	STINSON LLP	50 S 6th St Ste 2600 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-369_M-21-369
James M	Strommen	jstrommen@kennedy-graven.com	Kennedy & Graven, Chartered	150 S 5th St Ste 700 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-369_M-21-369

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Eric	Swanson	eswanson@winthrop.com	Winthrop & Weinstine	225 S 6th St Ste 3500 Capella Tower Minneapolis, MN 554024629	Electronic Service	No	OFF_SL_21-369_M-21-369
Lynnette	Sweet	Regulatory.records@xcelenergy.com	Xcel Energy	414 Nicollet Mall FL 7 Minneapolis, MN 554011993	Electronic Service	Yes	OFF_SL_21-369_M-21-369
Thomas	Tynes	jjazynka@energyfreedomcoalition.com	Energy Freedom Coalition of America	101 Constitution Ave NW Ste 525 East Washington, DC 20001	Electronic Service	No	OFF_SL_21-369_M-21-369
Lisa	Veith	lisa.veith@ci.stpaul.mn.us	City of St. Paul	400 City Hall and Courthouse 15 West Kellogg Blvd. St. Paul, MN 55102	Electronic Service	No	OFF_SL_21-369_M-21-369
Samantha	Williams	swilliams@nrdc.org	Natural Resources Defense Council	20 N. Wacker Drive Ste 1600 Chicago, IL 60606	Electronic Service	No	OFF_SL_21-369_M-21-369
Joseph	Windler	jwindler@winthrop.com	Winthrop & Weinstine	225 South Sixth Street, Suite 3500 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-369_M-21-369
Katy	Wortel	enviros@hickorytech.net	Mankato Area Environmentalists	1411 Pohl Road Mankato, MN 560015751	Electronic Service	No	OFF_SL_21-369_M-21-369
Patrick	Zomer	Pat.Zomer@lawmoss.com	Moss & Barnett a Professional Association	150 S. 5th Street, #1200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-369_M-21-369