

April 15, 2025

PUBLIC DOCUMENT

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

RE: **PUBLIC** Comments of the Minnesota Department of Commerce
Docket No. E015/AA-23-180

Dear Mr. Seuffert:

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

Minnesota Power's Petition for Approval of the Annual Automatic Adjustment True-Up Report of the Forecasted Fuel and Purchased Energy Rates for the Calendar Year 2024.

The Petition was filed by Minnesota Power on March 3, 2025.

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

Sincerely,

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

JT /AG/ar
Attachment

Before the Minnesota Public Utilities Commission

PUBLIC Comments of the Minnesota Department of Commerce

Docket No. E015/AA-23-180

I. INTRODUCTION

On March 3, 2025, Minnesota Power (MP or the Company) filed its Annual Automatic Adjustment 2024 True-Up Report (Petition) of the Company's Fuel and Purchased Energy (FPE) rates for calendar year 2024 with the Minnesota Public Utilities Commission (Commission). The Company submitted its [Petition](#)¹ pursuant to the Commission's [Order](#)² and the applicable reporting requirements provided for in Minn. R. 7825.2800 to 7825.2840. MP requests the Commission approve the 2024 true-up for the Company's Forecasted Fuel and Purchased Energy rates and find the Company's filing complies with the applicable reporting requirements.

On November 9, 2023, the Commission authorized MP to implement its 2024 FPE forecast based on forecasted sales 8,572,838 MWh and forecasted fuel costs of \$263,625,304.³

In the instant Petition, the Company's actual 2024 sales were 8,891,381 (3.72% greater than initially forecasted) and actual fuel costs were \$278,707,027 (5.72% greater than initially forecasted).⁴ MP proposes a true-up charge of approximately \$3.9 million to be collected over a 12-month period beginning the first of the month following Commission approval.⁵

II. PROCEDURAL BACKGROUND

May 1, 2023	Minnesota Power filed a petition requesting approval of its 2024 annual automatic adjustment forecasted fuel and purchased energy rates.
November 9, 2023	The Commission filed an order approving Minnesota Power's petition.
March 3, 2025	Minnesota Power filed a petition requesting approval of its 2024 annual automatic adjustment true-up report of forecasted fuel and purchased energy rates.

¹ Link to public version of Petition.

² *In the Matter of an Investigation into the Appropriateness of Continuing to Permit Electric Energy Cost Adjustments*, Minnesota Public Utilities Commission, Order, June 12, 2019, Docket No. E999/CI-03-802, (eDockets) [20196-153514-01](#).

³ *In the Matter of Minnesota Power's Petition for Approval of the Annual Forecast of Automatic Adjustment Charges for the Period of January 2024 through December 2024*, Minnesota Public Utilities Commission, Order, November 9, 2023, Docket No. E015/AA-23-180, (eDockets) [202311-200374-01](#).

⁴ Petition, pp. 5-6.

⁵ Petition, p. 2.

III. DEPARTMENT ANALYSIS

The Minnesota Department of Commerce (Department) reviewed the Company's Petition to determine (1) whether the Company's actual 2024 energy costs were reasonable and prudent, (2) whether the Company correctly calculated the 2024 true-up for its FPE rates, and (3) whether the Petition complies with the reporting requirements set forth in the applicable Minnesota Rules and Commission Orders. MP's FPE and Fuel Clause Adjustment (FCA) refer to essentially the same cost recovery mechanism and are used interchangeably throughout the instant comments.

A. SUMMARY OF RECENT FUEL CLAUSE ADJUSTMENT REFORM

[Minnesota Statutes § 216B.16](#), subd. 7 authorizes the Commission to allow a public utility to automatically adjust charges for the cost of fuel. Prior to 2020, utilities would (1) adjust their FCA rates monthly to reflect, on a per kWh basis, deviations from the base cost of energy established in the utility's most recent general rate case and (2) file monthly and annual reports to be reviewed for accuracy and prudence.

In 2003, the Commission initiated an investigation to explore possible changes to the FCA and invited stakeholders to comment on the purpose, structure, rationale, and relevance of the FCA. The Commission's [Order](#) approved certain reforms to the FCA mechanism.⁶ Specifically, Order Point 1 of the *Order* approved the Department's FCA reform proposals as follows:

- a. The Commission will set recovery of the electric utility's fuel, power purchase agreement, and other related costs (fuel rates) in a rate case or an annual fuel clause adjustment filing unless a utility can show a significant unforeseen impact.
- b. Each electric utility will publish the monthly fuel rates in advance of each year to give customers notice of the next year's monthly electric fuel rates.
- c. The monthly fuel clause adjustment will not operate – each electric utility will charge an approved monthly rate.
- d. Each electric utility will be allowed to track any changes in \$/MWh fuel clause costs that occur over the year and there will be no carrying charge on the tracker.
- e. Annually, each electric utility will report actual \$/MWh fuel costs in each month by fuel type (including identification of costs from specific power purchase agreements) and compare the annual revenue based on the fuel rates set by the Commission with annual revenues based on actual costs for the year. The emphasis is on the overall average actual \$/MWh even if actual monthly costs vary from expected monthly costs.

⁶ *In the Matter of an Investigation into the Appropriateness of Continuing to Permit Electric Energy Cost Adjustments*, Minnesota Public Utilities Commission, Order, December 19, 2017, Docket No. E999/CI-03-802, (eDockets) [202311-200374-01](#).

- f. Each electric utility will refund any over-collections and show the prudence of costs before recovering under-collections. If annual revenues collected are higher than total actual costs, the utility must refund the over-collection through a true-up mechanism. If annual revenues collected are lower than total actual costs, the utility must show why it is reasonable to charge the higher costs (under collections) to ratepayers through a true-up mechanism.

The Commission's December 12, 2018 [Order](#) modified the FCA reform previously approved in the Commission's December 19, 2017 Order in the same docket. In particular, the December 12, 2018 Order:

- Established a January 1, 2020 implementation date for the FCA reform.
- Required the utilities, following the implementation of the FCA reform, to file an annual true-up by March 1 of each year following the relevant calendar year.
- Discontinued the requirement for utilities to submit monthly automatic adjustment filings.
- Granted the relevant utilities a variance to Minnesota Rule 7825.2600, subpart 3, which requires the FCA be applied to base recovery of fuel costs on a monthly basis. Under the new FCA process, the monthly FCA would be irrelevant, because, instead, the Commission would use an annual forecast of fuel costs to adjust base rates annually.

The Commission's June 12, 2019 [Order](#) in Docket No. E999/CI-03-802 provided additional details to finalize the FCA reform. Specifically, the June 12, 2019 Order approved, among other things:

- Variances to Minnesota Rules 7825.2800 through 7825.2840 to accommodate the new FCA process by modifying the filing deadlines contained in these Rules.
- A procedural schedule, as shown in Appendix A of the *Order*.
- A threshold of plus or minus 5 percent of all FCA costs and revenues to determine whether an event qualifies as a significant, unforeseen impact that may justify an adjustment to the approved fuel rates. Utilities are permitted to implement revised rates following a 30-day notice period, subject to a full refund, if no party objects to the revised rates.
- Tracking under or over-recovered FCA costs as regulatory assets or liabilities, respectively, using FERC Account 182.3.
- Information requirements for the annual forecast and true-up filings for all electric utilities, including the reporting requirement changes outlined in

Analyst(s) assigned: Justin Taylor and Andrew Golden

Attachments 1, 2, and 3 of the March 1, 2019 [joint comments](#)⁷ in Docket No. E999/CI-03-802 and the requirement that the annual true-up filings include a complete analysis and discussion of the consequences of self-commitment and self-scheduling of their generators, including the annual difference between production costs and corresponding prevailing market prices.

- Tariff changes reflected in Attachments 4, 5, and 6 of the March 1, 2019 joint comments⁸ in Docket No. E999/CI-03-802.

The instant Petition provides the true-up between the Company's actual fuel and purchased power cost recovery through its FPE and the actual corresponding fuel and purchased power costs incurred by MP for the period of January 1 through December 31, 2024.

B. PURPOSE OF MINNESOTA POWER'S PETITION

In its Petition, MP: (1) demonstrated the Company's fuel and purchased power costs for 2024 were reasonable and prudent,⁹ (2) requested Commission approval for a true-up of the under-recovered \$3.9 million in fuel costs to be collected over a 12-month period beginning the first month after Commission approval,¹⁰ and (3) requested Commission approval of the FCA true-up compliance reporting required by Minn. R. 7825.2800 – 7825.2840 and applicable Commission orders.¹¹ The Department discusses each of these three areas in the following sections.

C. PRUDENCY AND REASONABLENESS OF MINNESOTA POWER'S ACTUAL 2024 FUEL AND PURCHASED POWER COSTS

Minnesota Power stated the primary driver impacting 2024 fuel and purchase power costs and the resulting under collection was due to lower than forecasted company generation (which was replaced by market purchases). Additionally, lower than forecasted thermal generation due to lower market prices, which resulted in generation being dispatched at reduced levels and replaced with lower cost energy from the market. The lower thermal company generation reduced market sales, resulting in less asset-based margins. In addition, there was less wind and hydro generation in 2024 compared to the forecast, which increased costs. The Company stated wind and hydro generation has a zero-fuel

⁷ *Joint Comments of the Electric Utilities (Minnesota Power, Otter Tail Power and Xcel Energy) and Consumer Advocates (Minnesota Department of Commerce – Division of Energy Resources, Minnesota Office of Attorney General – Residential Utilities and Antitrust Division, Minnesota Chamber of Commerce, and Minnesota Large Industrial Group)*, Minnesota Power, Joint Comments, March 1, 2019, (eDockets) [20193-150778-01](#), Attachment 1.

⁸ *Joint Comments of the Electric Utilities (Minnesota Power, Otter Tail Power and Xcel Energy) and Consumer Advocates (Minnesota Department of Commerce – Division of Energy Resources, Minnesota Office of Attorney General – Residential Utilities and Antitrust Division, Minnesota Chamber of Commerce, and Minnesota Large Industrial Group)*, Minnesota Power, Joint Comments, March 1, 2019, (eDockets) [20193-150778-01](#), Attachment 4.

⁹ Petition, pp. 4-12.

¹⁰ Petition, p. 2.

¹¹ Petition, pp 3-4.

cost which was replaced by higher cost market purchases and company generation, increasing the total costs for 2024.¹²

As noted in its Petition, MP's total actual 2024 fuel clause sales were 3.72% over forecast, mainly due to increased Large Power Taconite sales and reduced MISO market sales.¹³ Large Power Taconite sales were more than 12% higher than forecast, which the Company explained was "due to a return to pre-COVID demand levels in the iron and steel industries."¹⁴ Inter System sales were 154,520 MWhs or 4.1% lower than forecast due to lower-than-forecasted MISO Market prices, though these sales are removed from fuel adjustment clause total sales of electricity since they are non-FAC MWhs.¹⁵

The Company saw lower company owned generation costs of \$105.6 million compared to its forecast of \$116.8 million, a \$11.1 million or 9.53% decrease. MP provided several reasons for this, primarily lower fuel costs reducing the costs of generation at the Laskin facility, as well as lower market prices reducing generation activity at the Company's Boswell and Hibbard facilities.¹⁶

MP's market purchase costs of **[TRADE SECRET DATA HAS BEEN EXCISED]** because it purchased more energy from the market due to lower market prices to cover load from decreased generation.¹⁷ Overall power market purchase costs were \$27.16 million above forecast due to these \$33 million above-forecast market purchases, as well as counter party purchases. MP said it made these purchases to cover load, which "can happen when generation is lower than expected, load is high, market prices are lower than expected, or MP has generating units off for outage."¹⁸

The Department notes the MISO actual charges were \$42.1 million and lower than forecast at \$53.5 million, which is a 21.3% decrease of MP's 2024 forecast.¹⁹ MISO charges resulting in revenue from FTRs and ARRs allocation were higher than expected due to higher spreads between generation and load on paths that MP had self-schedule FTRs.²⁰

¹² Petition, pp. 4-5.

¹³ Petition, pp. 5-6.

¹⁴ Petition Attachment 2, p. 3.

¹⁵ Petition, pp. 5-6.

¹⁶ Petition, pp. 5-6.

¹⁷ Petition Attachment 2, p. 9.

¹⁸ Petition Attachment 2, p. 9.

¹⁹ Petition, p. 5.

²⁰ Petition Attachment 3, pp. 2 and 16.

Analyst(s) assigned: Justin Taylor and Andrew Golden

The Company expects to see reduced congestion in the medium term, partly resulting from FERC Order 881 compliance, which takes effect in July 2025 and requires transmission providers to use Ambient Adjusted Ratings, which use actual ambient temperatures (rather than default seasonal temperature assumptions) to evaluate near-term transmission service.²¹ In the longer term, MP also expects reduced congestion due to in-servicing of transmission projects such as the Long Range Transmission Plan and Northland Reliability Project currently underway, though level of congestion and related costs are difficult to predict.²² The Department notes these efforts will reduced congestion costs flowed through to customers via MISO charges.

The following table summarizes and compares select energy sales and cost data relevant to MP's 2024 FCA true-up:

Table 1: Comparison of Select Forecasted to Actual Data for MP's 2024 Fuel Clause Adjustment True-up²³

Data Description	2024 Forecast (A)	2024 Actual (B)	Dollar Difference (B-A)	Percentage Difference (B-A)/A
MWh Sales Subject to FPE	8,572,838	8,891,381	318,543	3.7%
Total Cost of Fuel/Purchased Power	\$263,625,304	\$278,707,027	\$15,081,723	5.7%
Average Fuel/Purchased Power Cost per MWh	\$30.75	\$31.35	\$0.59	1.9%

Table 1 shows MP's relevant 2024 MWh sales were approximately 3.7 percent greater than forecasted and the Company's total system actual fuel/purchased power costs recoverable through the FPE for 2024 were about 5 percent greater than the 2024 forecast costs. Table 1 also shows the average fuel and purchase power costs were about 2 percent higher than forecasted on a per MWh basis.

²¹ Petition, pp. 10-11.

²² Petition, pp. 11-12.

²³ Petition Tables 1 and 2, pp. 5-6.

Analyst(s) assigned: Justin Taylor and Andrew Golden

The cost and offsetting credit/revenue components of the Company's actual and forecasted 2024 Fuel and purchased power costs recoverable through the FPE can be broken into several major categories, as summarized in the following table:

Table 2: MP's Forecasted and Actual 2024 Fuel and Purchased Power Costs and Offsetting Credits/Revenues by Major Category²⁴

Fuel/Purchased Power Cost, Credit, or Revenue Category	2024 Forecast (A)	2024 Actual (B)	Dollar Difference (B-A)	Percentage Difference (B-A)/A
Plant Generation Costs	116,773,811	105,641,617	(11,132,194)	-9.53%
Plus: Purchased Power Costs	223,751,172	251,745,840	27,994,668	12.51%
Plus: MISO Charges	53,475,047	42,110,145	(11,364,902)	-21.25%
Less: MISO Schedule 16, 17, & 24	(211,024)	(584,180)	(373,157)	-176.83%
Less: Fuel Cost Recovered through Inter System Sales	129,639,147	120,507,648	(9,131,499)	-7.04%
Less: Costs Related to Solar	2,474,436	2,138,863	(335,572)	-13.56%
Plus: Time of Generation and Solar Energy Adjustment	1,527,833	1,271,757	(256,076)	-16.76%
Initial Forecasted Cost of Fuel ²⁵	263,625,304	-	-	N/A
Significant Events Filing	-	-	-	N/A
Total Cost of Fuel	263,625,304	278,707,027	15,081,723	5.72%
Total FPE or FCA Sales (MWh)	8,572,838	8,891,381	318,543	3.72%
Average Cost of Fuel	\$30.75	\$31.35	\$0.59	1.92%

Table 2 shows MP's actual 2024 plant generation and purchased power costs, the two largest components of the total net fuel and purchased costs, were lower for plant generation costs and higher for purchased power costs than forecasted. The Company provided data in its Petition showing the average MISO market price was **[TRADE SECRET DATA HAS BEEN EXCISED]** than forecasted.²⁶ With lower market prices, MP purchased more energy from the market to cover load due to a decrease in (thermal, wind and hydro) generation.²⁷ Due to lower market prices, Boswell units were cleared by MISO less often, and Hibbard was called on less by MISO.²⁸

²⁴ Petition Table 1, p. 5.

²⁵ *In the Matter of Minnesota Power's Petition for Approval of the Annual Forecast of Automatic Adjustment Charges for the Period of January 2024 through December 2024*, Minnesota Public Utilities Commission, Order, November 9, 2023, (eDockets) [202311-200374-01](#).

²⁶ Petition Table 4, p. 7

²⁷ Petition Attachment 2, p. 9.

²⁸ Petition Attachment 2, p. 6.

Table 3: MP Sales Reconciliation Difference between Forecasted and Actual 2024 Sales²⁹

2024 Sales (MWh)	Forecasted Sales (A)	Actual Sales (B)	Difference (B-A)	% Difference (B-A)/A
Total Sales of Electricity	12,397,514	12,556,303	158,789	1.28%
Residential	1,045,140	972,995	(72,145)	-6.90%
Commercial	1,230,613	1,145,891	(84,723)	-6.88%
Large Power Taconite	3,794,988	4,264,177	469,189	12.36%
Large Power Paper and Pulp	599,802	562,745	(37,057)	-6.18%
Large Power Pipeline	310,455	319,797	9,342	3.01%
Other Miscellaneous	333,861	323,756	(10,105)	-3.03%
Municipals	1,313,471	1,352,278	38,807	2.95%
Inter System Sales	3,769,185	3,614,664	(154,520)	-4.10%
Customer intersystem Sales	940,132	934,429	(5,703)	-0.61%
Market Sales	2,826,652	2,676,731	(149,921)	-5.30%
Station Service	2,401	3,504	1,103	45.94%
Sales due to Retail and Resale Loss of Load	-	-	-	N/A
Less: Solar Generation & Purchases	55,492	50,258	(5,234)	-9.43%
Total Fuel Clause Sales	8,572,838	8,891,381	318,543	3.72%

MP explained that customer sales increased by approximately 158,789 MWhs, or 1.28 percent, over forecasted sales mainly due to increased Large Power Taconite sales.³⁰ Inter System sales, meanwhile, decreased by 154,520 MWhs, or 4.1 percent, from forecasted sales mainly due to decreased MISO market sales. However, inter system sales and related costs are removed from the Total Sales of Electricity as they are non-FCA MWhs.

The Company experienced higher sales than forecasted, but also lower MISO Charges, lower plant generation costs, and higher purchased power costs in 2024. Total cost of fuel and purchased power was 5.72% higher than forecasted in 2024. However, higher sales reduced the average costs of fuel charged to customers through the FPE to only a 1.9% increase over forecasted costs.³¹ Based on MP's actual experience in 2024, the Department concludes it is reasonable the Company's actual 2024 fuel and purchased costs recoverable through the FPE were slightly more than those forecasted. The Department notes that most of the reasons for increased fuel costs included increased energy market purchases, and lower wind and hydro generation were mostly beyond MP's control, although continued cost controls and efficiency are important to keep fuel costs reasonable. The Department

²⁹ Petition Table 2, p. 6.

³⁰ Petition, p. 5.

³¹ Instant comments, Table 2.

Analyst(s) assigned: Justin Taylor and Andrew Golden

recommends the Commission find MP's actual 2024 fuel and purchased power costs recoverable through the FCA were reasonable.

D. MP'S 2024 FUEL CLAUSE ADJUSTMENT TRUE-UP

In its Petition, MP requests a true-up recovery of \$3,876,222 in FCA under collections attributed to lower than forecasted company generation due to lower market prices and replaced by market purchases, with recovery over a 12-month period effective the first of the month following Commission approval.³² The true-up charge reflects total under-collection of \$4,487,948,³³ plus \$611,725 over-collection from its 2022 True-Up recovery in 2023 and 2024. See Table 4 below for a summary of the Company's calculation:

Table 4: Over/(Under) Collection Calculation³⁴

2024 Actual Collections from Customers	\$233,372,066
Less: Actual Costs and Actual Sales	\$237,860,014
Plus: 2022 True Up Recovery Overcollection (2023) ³⁵	\$137,100
Plus: 2022 True-Up Recovery Overcollection (2024) ³⁶	\$474,625
Remaining Under Collection = Net 2024 FCA True-Up Amount	(\$3,876,222)

The Department finds MP correctly calculated its 2024 FCA/FPE Rider under collection of \$3,876,222. The Department considers the Company's proposal to recover the under collection from customers effective over the 12 month period beginning the first month following Commission approval to be reasonable.

The Department notes that MP did not provide its proposed true-up factor and asks MP to provide its 2024 true-up factor and supporting calculations in its reply comments.

E. COMPLIANCE WITH REPORTING REQUIREMENTS

The Department verified the instant Petition included the information required per the following:

- Minn. R. 7825.2800 – 7825.2840, as revised on pages 3 – 4 and approved in Point 1 of the Commission's [Order](#).³⁷
 - MP filed its Petition on March 3, 2025.

³² Petition, pp. 1-2.

³³ \$233,372,066 - \$237,860,014 = -\$4,487,948.

³⁴ Petition Attachment 2, p. 2.

³⁵ Docket No. E015/AA-21-312.

³⁶ Ibid

³⁷ *In the Matter of an Investigation into the Appropriateness of Continuing to Permit Electric Energy Cost Adjustments*, Minnesota Public Utilities Commission, Order, June 12, 2019, Docket No. E999/CI-03-802, (eDockets) [20196-153514-01](#).

Analyst(s) assigned: Justin Taylor and Andrew Golden

- Annual FCA true-up general reporting guidelines, as outlined on page 7 and approved in Point 5 of the Commission's Order.³⁸
 - MP's filing included a submittal letter.
 - MP's filing included comparison of 2024 forecast and 2024 actual, including variances by month³⁹ of the following:
 - retail fuel and purchased energy adjustment
 - sales for 2024
 - MISO costs
 - unit outage information
 - MP's filing included an explanation of why the forecasted rate differed from actual costs and why it is reasonable to credit ratepayers the difference.⁴⁰
- Annual FCA true-up reporting compliance matrix specific to MP as shown in Attachment 1 of the March 1, 2019 joint comments and approved in Point 7 of the Commission's Order.⁴¹
 - MP's filing included:
 - Fuel & Energy Source Procurement and Energy Dispatching Policies, Attachment No. 10.
 - Independent Auditor's Report, Attachment No. 1.
 - Annual Report of Automatic Adjustment Charges, Attachment No. 2.
 - Notice of Reports Availability, Attachment No. 11.
 - Monthly MISO Day 2 Charges and Allocation, Attachment No. 3.
 - Annual and Daily Ancillary Services Market Charges and Summary, Attachment No. 6.
 - Auction Revenue Rights (ARR) Process Information, Attachment No. 4.
 - Generation Facilities Maintenance Expenses, Attachment No. 9.
 - Offsetting Revenues and/or Compensation Received by Investor-Owned Utilities, Attachment No. 8.
 - Plant Outage Reporting, Attachment No. 5.
 - Wind Curtailment Reporting, Attachment No. 7.

The Department notes the previous requirement for the Company to provide its report addressing the PPA with Manitoba Hydro was removed from future reporting in Point 4 of the Commission's 2023 MP FCA True-Up Order.⁴²

³⁸ *In the Matter of an Investigation into the Appropriateness of Continuing to Permit Electric Energy Cost Adjustments*, Minnesota Public Utilities Commission, Order, June 12, 2019, Docket No. E999/CI-03-802, (eDockets) [20196-153514-01](#).

³⁹ Petition Attachment 2.

⁴⁰ Petition, pp. 4-12.

⁴¹ *In the Matter of an Investigation into the Appropriateness of Continuing to Permit Electric Energy Cost Adjustments*, Minnesota Public Utilities Commission, Order, June 12, 2019, Docket No. E999/CI-03-802, (eDockets) [20196-153514-01](#).

⁴² *In the Matter of Minnesota Power's Petition for Approval of Annual Automatic Adjustment Charges for the Period of January 2023 through December 2023*, Minnesota Public Utilities Commission, Order July 1, 2024, Docket No. E015/AA-22-216, (eDockets) [20247-208163-01](#).

The Department's review of MP's Generation Maintenance Expenses and correlation to incremental forced outage costs compliance filing is discussed below.

E.1. Maintenance Expenses of Generation Plants and Correlation to Incremental Forced Outage Costs (In the Matter of the Review of the 2005 AAA of Charges for all Electric Utilities, Docket No. E999/AA-06-1208)

The Commission required all electric utilities subject to automatic adjustment filing requirements, except for Dakota Electric, to include in future annual automatic adjustment filings the actual expenses pertaining to maintenance of generation plants, with a comparison to the generation maintenance budget from the utility's most recent rate case.⁴³

This requirement stems from the drastic increase in investor-owned utilities (IOUs) outage costs during FYE06 and FYE07. When a plant experiences a forced outage, the utility must replace the megawatt hours the plant would have produced if it had been operating, usually through wholesale market purchases. The cost of those market purchases flows through the FCA directly to ratepayers. The high outage costs incurred by investor-owned utilities in fiscal years 2006 and 2007 raised questions as to whether the utilities were (1) maintaining plants appropriately to prevent forced outages, and (2) spending as much on plant maintenance as they were charging to their customers in base rates. The Commission agreed with the Department and the Large Power Intervenors that "utilities have a duty to minimize unplanned facility outages through adequate maintenance and to minimize the costs of scheduled outages through careful planning, prudent timing, and efficient completion of schedule work" (Order 06-1208, p. 5).

The Department reviewed the Company's approved and actual Minnesota jurisdiction generation maintenance expenses for 2024 and found them reasonable, since 2024 actual generation maintenance expenses exceeded amounts approved in rates. The Department will continue to monitor the Company's generation maintenance expenses in future filings, to ensure underspending on generation maintenance expenses does not result in increased outage costs passed on the ratepayers through the FPE.

The Department reviewed MP's incremental forced outage costs for 2024 as reported on MP's Attachment No. 5. The Company's incremental forced outage costs of \$4,689,277 were higher than their forecasted incremental forced outage costs of \$2,633,821, largely due to unplanned outages with the Company's Boswell Unit 3 generator bore copper repair and the Boswell Unit 4 ID fan 4B trip issue. The Department reviewed MP's explanations for plant outages as provided in Attachment 5, "Plant Outages". The Company stated the damage found to Boswell Unit 3 was due to normal wear and tear over the last 50 years per the Original Equipment Manufacturers (OEM) and was repaired leading to

⁴³ *In the Matter of the Review of the 2006 Annual Automatic Adjustment of Charges for All Electric and Gas Utilities*, Minnesota Public Utilities Commission, Order, February 6, 2008, Docket No. E999/AA-06-1208, (eDockets) [4928266](#).

Analyst(s) assigned: Justin Taylor and Andrew Golden

the longer unplanned outage. The Company stated the Boswell 4 issue was due a flange/gasket failure leading to an external boiler pressure leak. The drain line was cleaned and drain valves replaced, and annual maintenance measures have been implemented to avoid reoccurrence. The Department found the Company's explanations to be reasonable as normal wear and tear and equipment failure.⁴⁴ As a result, the Department will accept MP's forced outage costs for the 2024 true-up.

The Department concludes MP's Petition complies with the applicable reporting requirements. The Department recommends the Commission approve the compliance reporting portions of the Company's Petition.

IV. DEPARTMENT RECOMMENDATIONS

Based on our review, the Department concludes (1) MP's actual fuel and purchased power costs for 2024 were reasonable and prudent, (2) MP correctly calculated its 2024 FCA/FPE Rider under-collection of \$4,487,948, (3) MP correctly calculated its total 2022 over-collected amount of \$611,726, included in the 2024 FCA True-Up for a net total under-collection of \$3,876,222, (4) MP to provide its 2024 true-up factor and supporting calculations, and (5) MP's Petition complies with the applicable reporting requirements.

Therefore, the Department recommends the Commission take the following actions:

- Find MP's actual 2024 fuel and purchased power costs recoverable through the FCA/FPE rider were reasonable for 2024.
- Find MP correctly calculated its 2024 FCA/FPE Rider under-collection of \$3,876,222.
- Allow MN Power to collect \$3,876,222 in the 12-month period following approval by the Commission.
- Require MP to provide its 2024 true-up factor and supporting calculations in its reply comments.
- Approve the compliance reporting portions of MP's Petition.

⁴⁴ Petition Attachment 5, pp. 8-9.

Attachments

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
Public Comments**

Docket No. E015/AA-23-180

Dated this 15th day of **April 2025**

/s/Sharon Ferguson

#	First Name	Last Name	Email	Organization	Agency	Address	Delivery Method	Alternate Delivery Method	View Trade Secret	Service List Name
1	Kevin	Adams	kadams@caprw.org	Community Action Partnership of Ramsey & Washington Counties		450 Syndicate St N Ste 35 Saint Paul MN, 55104 United States	Electronic Service		No	23-180AA-23-180
2	Jorge	Alonso	jorge.alonso@state.mn.us		Public Utilities Commission	121 7th Place East Suite 350 St. Paul MN, 55101 United States	Electronic Service		No	23-180AA-23-180
3	Lori	Andresen	info@sosbluewaters.org	Save Our Sky Blue Waters		P.O. Box 3661 Duluth MN, 55803 United States	Electronic Service		No	23-180AA-23-180
4	Jessica L	Bayles	jessica.bayles@stoel.com	Stoel Rives LLP		1150 18th St NW Ste 325 Washington DC, 20036 United States	Electronic Service		No	23-180AA-23-180
5	Jason	Bonnett	jason.bonnett@state.mn.us		Public Utilities Commission	121 East 7th Place suite 350 St. Paul MN, 55101 United States	Electronic Service		No	23-180AA-23-180
6	Elizabeth	Brama	ebrama@taftlaw.com	Taft Stettinius & Hollister LLP		2200 IDS Center 80 South 8th Street Minneapolis MN, 55402 United States	Electronic Service		No	23-180AA-23-180
7	Jon	Brekke	jbrekke@greenergy.com	Great River Energy		12300 Elm Creek Boulevard Maple Grove MN, 55369-4718 United States	Electronic Service		No	23-180AA-23-180
8	Matthew	Brodin	mbrodin@allete.com	Minnesota Power		30 West Superior Street Duluth MN, 55802 United States	Electronic Service		No	23-180AA-23-180
9	Christina	Brusven	cbrusven@fredlaw.com	Fredrikson Byron		60 S 6th St Ste 1500 Minneapolis MN, 55402-4400 United States	Electronic Service		No	23-180AA-23-180
10	Jennifer	Cady	jjcady@mnpower.com	Minnesota Power		30 W Superior St Duluth MN, 55802 United States	Electronic Service		No	23-180AA-23-180
11	David	Cartella	david.cartella@cliffsnr.com	Cliffs Natural Resources Inc.		200 Public Square Ste 3300 Cleveland OH, 44114-2315 United States	Electronic Service		No	23-180AA-23-180
12	Greg	Chandler	greg.chandler@upm.com	UPM Blandin Paper		115 SW First St Grand Rapids MN, 55744 United States	Electronic Service		No	23-180AA-23-180
13	Steve W.	Chriss	stephen.chriss@walmart.com	Wal-Mart		2001 SE 10th St. Bentonville AR, 72716-	Electronic Service		No	23-180AA-23-180

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						5530 United States				
14	Generic	Commerce Attorneys	commerce.attorneys@ag.state.mn.us		Office of the Attorney General - Department of Commerce	445 Minnesota Street Suite 1400 St. Paul MN, 55101 United States	Electronic Service		Yes	23-180AA-23-180
15	MP Regulatory	Compliance	mpregulatorycompliance@mnpower.com	Minnesota Power		30 W Superior St. Duluth MN, 55802 United States	Electronic Service		No	23-180AA-23-180
16	Lisa	Daniels	lisadaniels@windustry.org	Windustry		201 Ridgewood Ave Minneapolis MN, 55403 United States	Electronic Service		No	23-180AA-23-180
17	Richard	Dornfeld	richard.dornfeld@ag.state.mn.us		Office of the Attorney General - Department of Commerce	Minnesota Attorney General's Office 445 Minnesota Street, Suite 1800 Saint Paul MN, 55101 United States	Electronic Service		No	23-180AA-23-180
18	J.	Drake Hamilton	hamilton@fresh-energy.org	Fresh Energy		408 St Peter St Ste 350 Saint Paul MN, 55101 United States	Electronic Service		No	23-180AA-23-180
19	Brian	Edstrom	briane@cubminnesota.org	Citizens Utility Board of Minnesota		332 Minnesota St Ste W1360 Saint Paul MN, 55101 United States	Electronic Service		No	23-180AA-23-180
20	Ron	Elwood	relwood@mnlsap.org	Legal Services Advocacy Project		970 Raymond Avenue Suite G-40 Saint Paul MN, 55114 United States	Electronic Service		No	23-180AA-23-180
21	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	23-180AA-23-180
22	Frank	Frederickson	ffrederickson@mnpower.com	Minnesota Power		30 W Superior St. Duluth MN, 55802 United States	Electronic Service		No	23-180AA-23-180
23	Edward	Garvey	garveyed@aol.com	Residence		32 Lawton St Saint Paul MN, 55102 United States	Electronic Service		No	23-180AA-23-180
24	John	Gasele	jgasele@fryberger.com	Fryberger Buchanan Smith & Frederick PA		700 Lonsdale Building 302 W Superior St Ste 700 Duluth MN, 55802 United States	Electronic Service		No	23-180AA-23-180
25	Barbara	Gervais	toftemn@boreal.org	Town of Tofte		P O Box 2293 7240 Tofte Park Road Tofte MN,	Electronic Service		No	23-180AA-23-180

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						55615 United States				
26	Jerome	Hall	hallj@stlouiscountymn.gov	Saint Louis County Property Mgmt Dept		Duluth Courthouse 100 N 5th Ave W Rm 515 Duluth MN, 55802-1209 United States	Electronic Service		No	23-180AA-23-180
27	Adam	Heinen	aheinen@dakotaelectric.com	Dakota Electric Association		4300 220th St W Farmington MN, 55024 United States	Electronic Service		No	23-180AA-23-180
28	Annete	Henkel	mui@mnutilityinvestors.org	Minnesota Utility Investors		413 Wacouta Street #230 St.Paul MN, 55101 United States	Electronic Service		No	23-180AA-23-180
29	Valerie	Herring	vherring@taftlaw.com	Taft Stettinius & Hollister LLP		2200 IDS Center 80 S. Eighth Street Minneapolis MN, 55402 United States	Electronic Service		No	23-180AA-23-180
30	Katherine	Hinderlie	katherine.hinderlie@ag.state.mn.us		Office of the Attorney General - Residential Utilities Division	445 Minnesota St Suite 1400 St. Paul MN, 55101-2134 United States	Electronic Service		No	23-180AA-23-180
31	Lori	Hoyum	lhoyum@mnpower.com	Minnesota Power		30 West Superior Street Duluth MN, 55802 United States	Electronic Service		No	23-180AA-23-180
32	James	Jarvi		Minnesota Ore Operations - U S Steel		P O Box 417 Mountain Iron MN, 55768 United States	Paper Service		No	23-180AA-23-180
33	Alan	Jenkins	aj@jenkinsatlaw.com	Jenkins at Law		2950 Yellowtail Ave. Marathon FL, 33050 United States	Electronic Service		No	23-180AA-23-180
34	Kelsey	Johnson	kjohnson@taconite.org	Iron Mining Association of Minnesota		1003 Discovery Drive Chisholm MN, 55719 United States	Electronic Service		No	23-180AA-23-180
35	Richard	Johnson	rick.johnson@lawmoss.com	Moss & Barnett		150 S. 5th Street Suite 1200 Minneapolis MN, 55402 United States	Electronic Service		No	23-180AA-23-180
36	Sarah	Johnson Phillips	sjphillips@stoel.com	Stoel Rives LLP		33 South Sixth Street Suite 4200 Minneapolis MN, 55402 United States	Electronic Service		No	23-180AA-23-180
37	Nick	Kaneski	nick.kaneski@enbridge.com	Enbridge Energy Company, Inc.		11 East Superior St Ste 125 Duluth MN, 55802 United States	Electronic Service		No	23-180AA-23-180
38	Nicolas	Kaylor	nkaylor@mojlaw.com			120 South 6th St	Electronic Service		No	23-180AA-

#	First Name	Last Name	Email	Organization	Agency	Address	Delivery Method	Alternate Delivery Method	View Trade Secret	Service List Name
						Ste 2400 Minneapolis MN, 55402 United States				23-180
39	Travis	Kolari		Keetac		PO Box 217 Keewatin MN, 55753 United States	Paper Service		No	23-180AA-23-180
40	Michael	Krikava	mkrikava@taftlaw.com	Taft Stettinius & Hollister LLP		2200 IDS Center 80 S 8th St Minneapolis MN, 55402 United States	Electronic Service		No	23-180AA-23-180
41	Becky	Lammi	cityclerk@ci.aurora.mn.us	City of Aurora		16 W 2nd Ave N PO Box 160 Aurora MN, 55705 United States	Electronic Service		No	23-180AA-23-180
42	Carmel	Laney	carmel.laney@stoel.com	Stoel Rives LLP		33 South Sixth Street Suite 4200 Minneapolis MN, 55402 United States	Electronic Service		No	23-180AA-23-180
43	David	Langmo	david.langmo@sappi.com	Sappi North America		P O Box 511 2201 Avenue B Cloquet MN, 55720 United States	Electronic Service		No	23-180AA-23-180
44	Emily	Larson	elarson@duluthmn.gov	City of Duluth		411 W 1st St Rm 403 Duluth MN, 55802 United States	Electronic Service		No	23-180AA-23-180
45	James D.	Larson	james.larson@avantenergy.com	Avant Energy Services		220 S 6th St Ste 1300 Minneapolis MN, 55402 United States	Electronic Service		No	23-180AA-23-180
46	Annie	Levenson Falk	annielf@cubminnesota.org	Citizens Utility Board of Minnesota		332 Minnesota Street, Suite W1360 St. Paul MN, 55101 United States	Electronic Service		No	23-180AA-23-180
47	LeRoger	Lind	llind@yahoo.com	Save Lake Superior Association		P.O. Box 101 Two Harbors MN, 55616 United States	Electronic Service		No	23-180AA-23-180
48	Eric	Lindberg	elindberg@mncenter.org	Minnesota Center for Environmental Advocacy		1919 University Avenue West Suite 515 Saint Paul MN, 55104-3435 United States	Electronic Service		No	23-180AA-23-180
49	Eric	Lipman	eric.lipman@state.mn.us		Office of Administrative Hearings	PO Box 64620 St. Paul MN, 55164-0620 United States	Electronic Service		No	23-180AA-23-180
50	Patrick	Loupin	patrickloupin@packagingcorp.com	Boise Cascade Corporation		PO Box 990050 Boise ID, 83799-0050 United States	Electronic Service		No	23-180AA-23-180
51	Susan	Ludwig	sludwig@mnpower.com	Minnesota Power		30 West Superior Street	Electronic Service		No	23-180AA-23-180

#	First Name	Last Name	Email	Organization	Agency	Address	Delivery Method	Alternate Delivery Method	View Trade Secret	Service List Name
						Duluth MN, 55802 United States				
52	Kavita	Maini	kmaini@wi.rr.com	KM Energy Consulting, LLC		961 N Lost Woods Rd Oconomowoc WI, 53066 United States	Electronic Service		No	23-180AA-23-180
53	Discovery	Manager	discoverymanager@mnpower.com	Minnesota Power		30 W Superior St Duluth MN, 55802 United States	Electronic Service		No	23-180AA-23-180
54	Sarah	Manchester	sarah.manchester@sappi.com	Sappi North American		255 State Street Floor 4 Boston MA, 02109-2617 United States	Electronic Service		No	23-180AA-23-180
55	Emily	Marshall	emarshall@lourismarshall.com	Miller O'Brien Jensen, PA		120 S. 6th Street Suite 2400 Minneapolis MN, 55402 United States	Electronic Service		No	23-180AA-23-180
56	Keith	Matzdorf	keith.matzdorf@sappi.com	Sappi Fine Paper North America		PO Box 511 2201 Avenue B Cloquet MN, 55720 United States	Electronic Service		No	23-180AA-23-180
57	Daryl	Maxwell	dmaxwell@hydro.mb.ca	Manitoba Hydro		360 Portage Ave FL 16 PO Box 815, Station Main Winnipeg MB, R3C 2P4 Canada	Electronic Service		No	23-180AA-23-180
58	Matthew	McClincy	mmccclincy@usg.com	USG		35 Arch Street Clouquet MN, 55720 United States	Electronic Service		No	23-180AA-23-180
59	Craig	McDonnell	craig.mcdonnell@state.mn.us		Minnesota Pollution Control Agency	520 Lafayette Road St. Paul MN, 55101 United States	Electronic Service		No	23-180AA-23-180
60	Natalie	McIntire	natalie.mcintire@gmail.com	Wind on the Wires		570 Asbury St Ste 201 Saint Paul MN, 55104-1850 United States	Electronic Service		No	23-180AA-23-180
61	Andrew	Moratzka	andrew.moratzka@stoel.com	Stoel Rives LLP		33 South Sixth St Ste 4200 Minneapolis MN, 55402 United States	Electronic Service		No	23-180AA-23-180
62	James	Mortenson	james.mortenson@state.mn.us		Office of Administrative Hearings	PO BOX 64620 St. Paul MN, 55164-0620 United States	Electronic Service		No	23-180AA-23-180
63	Evan	Mulholland	emulholland@mncenter.org	Minnesota Center for Environmental Advocacy		1919 University Ave W Ste 515 Saint Paul MN, 55101 United States	Electronic Service		No	23-180AA-23-180
64	Travis	Murray	travis.murray@ag.state.mn.us		Office of the Attorney General - Residential	445 Minnesota St Ste 1400 Saint Paul	Electronic Service		No	23-180AA-23-180

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					Utilities Division	MN, 55101 United States				
65	David	Niles	david.niles@avantenergy.com	Minnesota Municipal Power Agency		220 South Sixth Street Suite 1300 Minneapolis MN, 55402 United States	Electronic Service		No	23-180AA-23-180
66	Michael	Noble	noble@fresh-energy.org	Fresh Energy		408 Saint Peter St Ste 350 Saint Paul MN, 55102 United States	Electronic Service		No	23-180AA-23-180
67	Rolf	Nordstrom	rnordstrom@gpisd.net	Great Plains Institute		2801 21ST AVE S STE 220 Minneapolis MN, 55407-1229 United States	Electronic Service		No	23-180AA-23-180
68	M. William	O'Brien	bobrien@mojlaw.com	Miller O'Brien Jensen, P.A.		120 S 6th St Ste 2400 Minneapolis MN, 55402 United States	Electronic Service		No	23-180AA-23-180
69	Christopher J.	Oppitz		-		PO Box 910 Park Rapids MN, 56470-0910 United States	Paper Service		No	23-180AA-23-180
70	Elanne	Palcich	epalcich@cpinternet.com	Save Our Sky Blue Waters		P.O. Box 3661 Duluth MN, 55803 United States	Electronic Service		No	23-180AA-23-180
71	Max	Peters	maxp@cohasset-mn.com	City of Cohasset		305 NW First Ave Cohasset MN, 55721 United States	Electronic Service		No	23-180AA-23-180
72	Tolaver	Rapp	tolaver.rapp@cliffsnr.com	Cliffs Natural Resources		200 Public Square Suite 3400 Cleveland OH, 44114-2318 United States	Electronic Service		No	23-180AA-23-180
73	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	23-180AA-23-180
74	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	23-180AA-23-180
75	Ralph	Riberich	rriberich@uss.com	United States Steel Corp		600 Grant St Ste 2028 Pittsburgh PA, 15219 United States	Electronic Service		No	23-180AA-23-180
76	Buddy	Robinson	buddy@citizensfed.org	Minnesota Citizens Federation NE		2110 W. 1st Street Duluth MN, 55806 United States	Electronic Service		No	23-180AA-23-180
77	Santi	Romani		United Taconite		PO Box 180 Eveleth MN, 55734 United States	Paper Service		No	23-180AA-23-180

#	First Name	Last Name	Email	Organization	Agency	Address	Delivery Method	Alternate Delivery Method	View Trade Secret	Service List Name
78	Susan	Romans	sromans@allete.com	Minnesota Power		30 West Superior Street Legal Dept Duulth MN, 55802 United States	Electronic Service		No	23-180AA-23-180
79	Peter	Scholtz	peter.scholtz@ag.state.mn.us		Office of the Attorney General - Residential Utilities Division	Suite 1400 445 Minnesota Street St. Paul MN, 55101-2131 United States	Electronic Service		No	23-180AA-23-180
80	Robert H.	Schulte	rhs@schulteassociates.com	Schulte Associates LLC		1742 Patriot Rd Northfield MN, 55057 United States	Electronic Service		No	23-180AA-23-180
81	Christine	Schwartz	regulatory.records@xcelenergy.com	Xcel Energy		414 Nicollet Mall FL 7 Minneapolis MN, 55401-1993 United States	Electronic Service		No	23-180AA-23-180
82	Will	Seuffert	will.seuffert@state.mn.us		Public Utilities Commission	121 7th PI E Ste 350 Saint Paul MN, 55101 United States	Electronic Service		Yes	23-180AA-23-180
83	Janet	Shaddix Elling	jshaddix@janetshaddix.com	Shaddix And Associates		7400 Lyndale Ave S Ste 190 Richfield MN, 55423 United States	Electronic Service		No	23-180AA-23-180
84	Doug	Shoemaker	dougs@charter.net	Minnesota Renewable Energy		2928 5th Ave S Minneapolis MN, 55408 United States	Electronic Service		No	23-180AA-23-180
85	Brett	Skyles	brett.skyles@co.itasca.mn.us	Itasca County		123 NE Fourth Street Grand Rapids MN, 55744-2600 United States	Electronic Service		No	23-180AA-23-180
86	Richard	Staffon	rcstaffon@msn.com	W. J. McCabe Chapter, Izaak Walton League of America		1405 Lawrence Road Cloquet MN, 55720 United States	Electronic Service		No	23-180AA-23-180
87	James M	Strommen	jstrommen@kennedy-graven.com	Kennedy & Graven, Chartered		150 S 5th St Ste 700 Minneapolis MN, 55402 United States	Electronic Service		No	23-180AA-23-180
88	Eric	Swanson	eswanson@winthrop.com	Winthrop & Weinstine		225 S 6th St Ste 3500 Capella Tower Minneapolis MN, 55402-4629 United States	Electronic Service		No	23-180AA-23-180
89	Robert	Tammen	bobtammen@frontiernet.net			PO Box 398 Soudan MN, 55782 United States	Electronic Service		No	23-180AA-23-180
90	Jim	Tieberg	jtieberg@polymetmining.com	PolyMet Mining, Inc.		PO Box 475 County Highway 666 Hoyt Lakes MN, 55750 United States	Electronic Service		No	23-180AA-23-180

#	First Name	Last Name	Email	Organization	Agency	Address	Delivery Method	Alternate Delivery Method	View Trade Secret	Service List Name
91	Stuart	Tommerdahl	stommerdahl@otpc.com	Otter Tail Power Company		215 S Cascade St PO Box 496 Fergus Falls MN, 56537 United States	Electronic Service		No	23-180AA-23-180
92	Claire	Vatalaro	cvatalaro@allete.com	Allete		30 W Superior St Duluth MN, 55802 United States	Electronic Service		No	23-180AA-23-180
93	Kodi	Verhalen	kverhalen@taftlaw.com	Taft Stettinius & Hollister LLP		80 S 8th St Ste 2200 Minneapolis MN, 55402 United States	Electronic Service		No	23-180AA-23-180
94	Kevin	Walli	kwalli@fryberger.com	Fryberger, Buchanan, Smith & Frederick		380 St. Peter St Ste 710 St. Paul MN, 55102 United States	Electronic Service		No	23-180AA-23-180
95	Laurie	Williams	laurie.williams@sierraclub.org	Sierra Club		Environmental Law Program 1536 Wynkoop St Ste 200 Denver CO, 80202 United States	Electronic Service		No	23-180AA-23-180
96	Scott	Zahorik	scott.zahorik@aeoa.org	Arrowhead Economic Opportunity Agency		702 S. 3rd Avenue Virginia MN, 55792 United States	Electronic Service		No	23-180AA-23-180