



505 Nicollet Mall
PO Box 59038
Minneapolis, MN 55459-0038

April 2, 2020

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

RE: In the Matter of the Petition of CenterPoint Energy Resources Corp., d/b/a CenterPoint Energy Minnesota Gas, for Approval of an Affiliated Interest Agreement Between CenterPoint Energy Minnesota Gas and Minnesota Limited

In the Matter of the Application by CenterPoint Energy Resources Corp., d/b/a CenterPoint Energy Minnesota Gas, for Authority to Increase Natural Gas Rates in Minnesota

**PUC Docket Nos. G-008/AI-19-292, G-008/GR-19-524
OAH Docket No. 8-2500-36579**

Dear Mr. Seuffert:

CenterPoint Energy Resources Corp., d/b/a CenterPoint Energy Minnesota Gas (“CenterPoint Energy Minnesota Gas” or the “Company”) respectfully submits these Comments to the Minnesota Public Utilities Commission (“Commission”) in response to the Commission’s Notice of Request for Information and Subsequent Comment Period (“Notice”) issued in the above-referenced dockets on February 20, 2020.

On February 5, 2020, CenterPoint Energy Minnesota Gas filed a letter in Docket No. G-008/AI-19-292 announcing that its parent company, CenterPoint Energy Inc. (“CNP”), had entered into an agreement to sell two of its subsidiary companies, Miller Pipeline and Minnesota Limited (collectively, “MVerge”) to PowerTeam Services, LLC. On February 20, 2020, the Commission requested the Company provide preliminary, pro-forma journal entries that would record the sale of MVerge, and a copy and explanation of any information (including SEC disclosure filings) provided to shareholders and other stakeholders related to the effects of this sale. The Company provided this information in its filing in the above-referenced dockets dated March 6, 2020.

In its Notice the Commission also requested comment on the following topics:

- 1) Does this sale have an impact on Minnesota ratepayers? If so, how?

- 2) Will this transaction result in any anticipated Goodwill impairment charges for CNP?
- 3) What will CNP's pro-forma capital structure be following this sale?
- 4) How will Minnesota ratepayers be protected from any possible credit rating agencies' downgrades that may result from this sale?
- 5) Will this sale have an impact on rate base or operations and maintenance ("O&M") expenses in CenterPoint Energy Minnesota Gas's current rate case?
- 6) How will this sale impact the 2020 construction season?
- 7) Are there other issues or concerns related to this matter?

The Company responds to each issue below.

1) Does this sale have an impact on Minnesota ratepayers? If so, how?

The sale of MVerge will not have an impact on Minnesota ratepayers. On February 1, 2019, CNP closed its acquisition of Vectren Corporation ("Vectren") and both Miller Pipeline and Minnesota Limited were acquired by CNP in that acquisition. As part of that transaction, the Company filed an Affiliate Interest Petition and Stipulation, making certain commitments to continue to provide the same level of service to Minnesota customers and ensure that Minnesota ratepayers did not bear certain costs related to or caused by the transaction.¹

The Company continues to be committed to providing quality service to our Minnesota customers and our commitment will be unaffected by the sale of MVerge. In particular, this sale will not adversely affect overall service quality, the Company's energy efficiency programs, or the Company's transmission and distribution integrity management programs. The Stipulation describes various metrics that the Company will provide in coming months and years to demonstrate that the Company's service to its Minnesota customers has not declined since the pre-merger period, and these metrics and the Company's commitments will not be affected by the sale of MVerge.

In terms of a financial impact on Minnesota ratepayers, current rates will not be adjusted for any impact of the MVerge sale, and the sale had no impact in the development of the Company's current rate case. In particular, in the pending rate case the Company is not seeking to recover any increase in corporate costs resulting from the merger and there are no changes to corporate cost allocations compared to those allowed in past rate cases in the base year as a result of the Vectren acquisition. In fact, the 2020 test year includes an overall reduction in

¹ See Stipulation filed on October 26, 2018, in Docket No. G-008/AI-18-517. The Commission approved the Stipulation by Order in that docket dated January 14, 2019.

corporate charges compared to the 2018 base year, in part attributable to the savings realized as a result of the merger, and the Company is not seeking to adjust these test year amounts in light of the MVerge sale.

2) Will this transaction result in any anticipated Goodwill impairment charges for CenterPoint Energy, Inc.?

Yes. As reported in CNP's Form 10-K filed with the United States Securities and Exchange Commission on February 27, 2020, for the 2019 fiscal year, as a result of the proposed sale of MVerge:

CenterPoint Energy anticipates recording an impairment loss on assets held for sale of approximately \$85 million, plus an additional loss for transaction costs, in the first quarter of 2020. The actual amount of the impairment or loss may be materially different from the preliminary amount.

The full amount of the goodwill impairment may not be known until later in 2020, and any necessary adjustment will be recorded at that time. Importantly, goodwill adjustments attributable to the sale would not affect Minnesota ratepayers. Instead, the goodwill impairment charges will be incurred at CNP and not passed on to CNP subsidiaries.

3) What will CNP's pro-forma capital structure be following this sale?

CNP does not anticipate any material change to its capital structure as a result of the MVerge sale. In terms of the impacts of the sale, equity will be reduced, but the proceeds of the sale will be used to reduce debt and CNP does not expect its capital structure to materially change.

Similarly, there will be no changes to CenterPoint Energy Minnesota Gas's pro-forma capital structure as a result of the sale. The Company will continue to be bound by the Commission's April 8, 2003, Order in Docket No. G-008/CI-02-1368. In accordance with that Order, the Company will continue to adhere to the following commitments:

- On its Minnesota jurisdictional books and for regulatory purposes, the Company will recognize a capitalization structure and applicable cost of financing typical of an A-rated utility; and
- The Company will maintain approximately a 50/50 debt equity ratio, with each debt instrument reflecting the costs associated with that of an A-rated utility at the time that the debt instrument is booked.

These commitments require a capital structure of approximately fifty percent debt and equity and they require the Company to use debt instruments reflecting the costs associated with an A-rated utility as a benchmark. Accordingly, CenterPoint Energy Minnesota Gas' pro-forma structure will not be affected by any changes in the debt to equity ratio of CNP that occur as a result of the sale.

4) How will Minnesota ratepayers be protected from any possible credit rating agencies' downgrades that may result from this sale?

As mentioned, in terms of the impacts of the sale, equity will be reduced, but the proceeds of the sale will be used to reduce debt so CNP does not anticipate a material change to its capital structure. Regardless of the actual impact to the CNP capital structure, because the Company is required to reflect the debt costs associated with that of an A-rated utility, any possible credit actions by the agencies would have no impact to Minnesota customers.²

5) Will this sale have an impact on rate base or operations and maintenance ("O&M") expenses in CenterPoint Energy Minnesota Gas's current rate case?

As previously discussed, this sale was not contemplated in preparation of the rate case initial filing, and therefore will not have an impact on the rate base or O&M expenses that the Company has proposed in the current rate case. The proposed rate base and O&M expenses included in the current rate case are required to meet the Company's obligations and commitments to its customers, and the Company is not proposing any adjustments to those expenses as a result of the sale.

6) How will this sale impact the 2020 construction season?

The sale will have no effect on the 2020 construction season. CenterPoint Energy Minnesota Gas's construction season is planned to meet the Company's safety and reliability commitments and this sale will not impact the Company's integrity programs. Minnesota Limited has historically been the contractor for the construction and replacement of the Company's "beltline" system, which is the high-pressure distribution system that circles the Twin Cities metropolitan area. The Company plans to continue work on the beltline in the 2020 construction season and Minnesota Limited has recently been awarded the 2020 construction contract through the Company's bidding process. The Company is preparing an affiliate filing and we will submit the 2020 Minnesota Limited contract for the Commission's review pursuant to the affiliate transaction rules.

² In addition, S&P Global and Moody's have both published that the sale of MVerge is credit positive to CNP from a business risk perspective.

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7) Are there other issues or concerns related to this matter?

In sum, the sale of MVerge will not impact Minnesota customers and the Company has no other issues to bring to the Commission's attention related to this matter.

CenterPoint Energy Minnesota Gas thanks the Commission for the opportunity to submit these comments. Please feel free to contact me at 612-321-4625 or amber.lee@centerpointenergy.com with any questions.

Sincerely,

/s/ Amber S. Lee

Amber S. Lee
Director, Regulatory Affairs

C: Service List

CERTIFICATE OF SERVICE

On April 2, 2020, Erica Larson served the Comments of CenterPoint Energy in Docket Nos. G-008/AI-18-517 and G-008/GR-19-524 to all persons at the addresses indicated on the attached list by having the document delivered by electronic filing.

/s/ _____

Erica Larson
Regulatory Analyst
CenterPoint Energy

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
David	Aafedt	daafedt@winthrop.com	Winthrop & Weinstine, P.A.	Suite 3500, 225 South Sixth Street Minneapolis, MN 554024629	Electronic Service	No	OFF_SL_19-292_AI-19-292
James J.	Bertrand	james.bertrand@stinson.com	STINSON LLP	50 S 6th St Ste 2600 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-292_AI-19-292
Brenda A.	Bjorklund	brenda.bjorklund@centerpointenergy.com	CenterPoint Energy	505 Nicollet Mall Minneapolis, MN 55402	Electronic Service	Yes	OFF_SL_19-292_AI-19-292
Melodee	Carlson Chang	melodee.carlsonchang@centerpointenergy.com	CenterPoint Energy	505 Nicollet Mall Minneapolis, MN 55402	Electronic Service	Yes	OFF_SL_19-292_AI-19-292
Steven	Clay	Steven.Clay@CenterPointEnergy.com	CenterPoint Energy Minnesota Gas	505 Nicollet Mall Minneapolis, MN 55402	Electronic Service	Yes	OFF_SL_19-292_AI-19-292
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_19-292_AI-19-292
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_19-292_AI-19-292
Edward	Garvey	garveyed@aol.com	Residence	32 Lawton St Saint Paul, MN 55102	Electronic Service	No	OFF_SL_19-292_AI-19-292
Robert	Harding	robert.harding@state.mn.us	Public Utilities Commission	Suite 350 121 7th Place East St. Paul, MN 55101	Electronic Service	No	OFF_SL_19-292_AI-19-292
Amber	Lee	Amber.Lee@centerpointenergy.com	CenterPoint Energy	505 Nicollet Mall Minneapolis, MN 55402	Electronic Service	Yes	OFF_SL_19-292_AI-19-292

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Pam	Marshall	pam@energycents.org	Energy CENTS Coalition	823 7th St E St. Paul, MN 55106	Electronic Service	No	OFF_SL_19-292_AI-19-292
David	Moeller	dmoeller@allete.com	Minnesota Power	30 W Superior St Duluth, MN 558022093	Electronic Service	No	OFF_SL_19-292_AI-19-292
Andrew	Moratzka	andrew.moratzka@stoel.com	Stoel Rives LLP	33 South Sixth St Ste 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-292_AI-19-292
Samantha	Norris	samanthanorris@alliantenergy.com	Interstate Power and Light Company	200 1st Street SE PO Box 351 Cedar Rapids, IA 524060351	Electronic Service	No	OFF_SL_19-292_AI-19-292
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_19-292_AI-19-292
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_19-292_AI-19-292
Janet	Shaddix Elling	jshaddix@janetshaddix.com	Shaddix And Associates	7400 Lyndale Ave S Ste 190 Richfield, MN 55423	Electronic Service	No	OFF_SL_19-292_AI-19-292
Peggy	Sorum	peggy.sorum@centerpointenergy.com	CenterPoint Energy	505 Nicollet Mall Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-292_AI-19-292
James M	Strommen	jstrommen@kennedy-graven.com	Kennedy & Graven, Chartered	200 S 6th St Ste 470 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-292_AI-19-292

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_19-292_AI-19-292

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
David	Aafedt	daafedt@winthrop.com	Winthrop & Weinstine, P.A.	Suite 3500, 225 South Sixth Street Minneapolis, MN 554024629	Electronic Service	No	OFF_SL_19-524_GR-19-524 Official CC Service List
Tamie A.	Aberle	tamie.aberle@mdu.com	Great Plains Natural Gas Co.	400 North Fourth Street Bismarck, ND 585014092	Electronic Service	No	OFF_SL_19-524_GR-19-524 Official CC Service List
Kristine	Anderson	kanderson@greatermngas.com	Greater Minnesota Gas, Inc. & Greater MN Transmission, LLC	1900 Cardinal Lane PO Box 798 Faribault, MN 55021	Electronic Service	No	OFF_SL_19-524_GR-19-524 Official CC Service List
Carolyn	Berninger	cberninger@mncenter.org	Minnesota Center for Environmental Advocacy	26 E. Exchange St., Suite 206 St. Paul, MN 55101	Electronic Service	No	OFF_SL_19-524_GR-19-524 Official CC Service List
James J.	Bertrand	james.bertrand@stinson.com	STINSON LLP	50 S 6th St Ste 2600 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-524_GR-19-524 Official CC Service List
Brenda A.	Bjorklund	brenda.bjorklund@centerpointenergy.com	CenterPoint Energy	505 Nicollet Mall Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-524_GR-19-524 Official CC Service List
C. Ian	Brown	office@gasworkerslocal340.com	United Association	Gas Workers Local 340 312 Central Ave SW Minneapolis, MN 55414	Electronic Service	No	OFF_SL_19-524_GR-19-524 Official CC Service List
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	Yes	OFF_SL_19-524_GR-19-524 Official CC Service List
Melodee	Carlson Chang	melodee.carlsonchang@centerpointenergy.com	CenterPoint Energy	505 Nicollet Mall Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-524_GR-19-524 Official CC Service List
Steve W.	Chriss	Stephen.chriss@walmart.com	Wal-Mart	2001 SE 10th St. Bentonville, AR 72716-5530	Electronic Service	No	OFF_SL_19-524_GR-19-524 Official CC Service List

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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_19-524_GR-19-524 Official CC Service List
Richard	Dornfeld	Richard.Dornfeld@ag.state.mn.us	Office of the Attorney General-DOC	Minnesota Attorney General's Office 445 Minnesota Street, Suite 1800 Saint Paul, Minnesota 55101	Electronic Service	No	OFF_SL_19-524_GR-19-524 Official CC Service List
Marie	Doyle	marie.doyle@centerpointenergy.com	CenterPoint Energy	505 Nicollet Mall P O Box 59038 Minneapolis, MN 554590038	Electronic Service	No	OFF_SL_19-524_GR-19-524 Official CC Service List
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_19-524_GR-19-524 Official CC Service List
Edward	Garvey	garveyed@aol.com	Residence	32 Lawton St Saint Paul, MN 55102	Electronic Service	No	OFF_SL_19-524_GR-19-524 Official CC Service List
Annete	Henkel	mui@mutilityinvestors.org	Minnesota Utility Investors	413 Wacouta Street #230 St. Paul, MN 55101	Electronic Service	No	OFF_SL_19-524_GR-19-524 Official CC Service List
Katherine	Hinderlie	katherine.hinderlie@ag.state.mn.us	Office of the Attorney General-DOC	445 Minnesota St Suite 1400 St. Paul, MN 55101-2134	Electronic Service	Yes	OFF_SL_19-524_GR-19-524 Official CC Service List
Bruce L.	Hoffarber	bhoffarber@kinectenergy.com	Kinect Energy Group	605 North Highway 169 Ste 1200 Plymouth, MN 55441	Electronic Service	No	OFF_SL_19-524_GR-19-524 Official CC Service List
Mary	Holly	mholly@winthrop.com	Winthrop & Weinstine, P.A.	225 S Sixth St Ste 3500 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-524_GR-19-524 Official CC Service List

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Linda	Jensen	linda.s.jensen@ag.state.mn.us	Office of the Attorney General-DOC	1800 BRM Tower 445 Minnesota Street St. Paul, MN 551012134	Electronic Service	Yes	OFF_SL_19-524_GR-19-524 Official CC Service List
Nicolle	Kupser	nkupser@greatermngas.com	Greater Minnesota Gas, Inc. & Greater MN Transmission, LLC	1900 Cardinal Ln PO Box 798 Faribault, MN 55021	Electronic Service	No	OFF_SL_19-524_GR-19-524 Official CC Service List
Daniel	LeFevers	dlefevers@gti.energy	GTI	1700 S Mount Prospect Rd Des Plains, IL 60018	Electronic Service	No	OFF_SL_19-524_GR-19-524 Official CC Service List
Amber	Lee	Amber.Lee@centerpointenergy.com	CenterPoint Energy	505 Nicollet Mall Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-524_GR-19-524 Official CC Service List
Roger	Leider	roger@mnpropane.org	Minnesota Propane Association	PO Box 220 209 N Run River Dr Princeton, MN 55371	Electronic Service	No	OFF_SL_19-524_GR-19-524 Official CC Service List
Eric	Lindberg	elindberg@mncenter.org	Minnesota Center for Environmental Advocacy	1919 University Avenue West Suite 515 Saint Paul, MN 55104-3435	Electronic Service	No	OFF_SL_19-524_GR-19-524 Official CC Service List
Eric	Lipman	eric.lipman@state.mn.us	Office of Administrative Hearings	PO Box 64620 St. Paul, MN 551640620	Electronic Service	Yes	OFF_SL_19-524_GR-19-524 Official CC Service List
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_19-524_GR-19-524 Official CC Service List
Pam	Marshall	pam@energycents.org	Energy CENTS Coalition	823 7th St E St. Paul, MN 55106	Electronic Service	No	OFF_SL_19-524_GR-19-524 Official CC Service List

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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_19-524_GR-19-524 Official CC Service List
David	Moeller	dmoeller@allete.com	Minnesota Power	30 W Superior St Duluth, MN 558022093	Electronic Service	No	OFF_SL_19-524_GR-19-524 Official CC Service List
Andrew	Moratzka	andrew.moratzka@stoel.com	Stoel Rives LLP	33 South Sixth St Ste 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-524_GR-19-524 Official CC Service List
Evan	Mulholland	emulholland@mncenter.org	Minnesota Center for Environmental Advocacy	1919 University Ave W Ste 515 Saint Paul, MN 55101	Electronic Service	No	OFF_SL_19-524_GR-19-524 Official CC Service List
Samantha	Norris	samanthanorris@alliantenergy.com	Interstate Power and Light Company	200 1st Street SE PO Box 351 Cedar Rapids, IA 524060351	Electronic Service	No	OFF_SL_19-524_GR-19-524 Official CC Service List
Mike	OConnor	moconnor@ibewlocal949.org	Local 949 IBEW	12908 Nicollet Ave S Burnsville, MN 55337	Electronic Service	No	OFF_SL_19-524_GR-19-524 Official CC Service List
Greg	Palmer	gpalmer@greatermngas.com	Greater Minnesota Gas, Inc. & Greater MN Transmission, LLC	1900 Cardinal Ln PO Box 798 Faribault, MN 55021	Electronic Service	No	OFF_SL_19-524_GR-19-524 Official CC Service List
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_19-524_GR-19-524 Official CC Service List
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_19-524_GR-19-524 Official CC Service List

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Joseph L	Sathe	jsathe@kennedy-graven.com	Kennedy & Graven, Chartered	200 S 6th St Ste 470 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-524_GR-19-524 Official CC Service List
Elizabeth	Schmiesing	eschmiesing@winthrop.com	Winthrop & Weinstine, P.A.	225 South Sixth Street Suite 3500 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-524_GR-19-524 Official CC Service List
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_19-524_GR-19-524 Official CC Service List
Janet	Shaddix Elling	jshaddix@janetshaddix.com	Shaddix And Associates	7400 Lyndale Ave S Ste 190 Richfield, MN 55423	Electronic Service	Yes	OFF_SL_19-524_GR-19-524 Official CC Service List
Peggy	Sorum	peggy.sorum@centerpointenergy.com	CenterPoint Energy	505 Nicollet Mall Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-524_GR-19-524 Official CC Service List
James M	Strommen	jstrommen@kennedy-graven.com	Kennedy & Graven, Chartered	200 S 6th St Ste 470 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-524_GR-19-524 Official CC Service List
Andrew	Sudbury	Andrew.Sudbury@CenterPointEnergy.com	CenterPoint Energy Minnesota Gas	505 Nicollet Mall PO Box 59038 Minneapolis, MN 55459-0038	Electronic Service	No	OFF_SL_19-524_GR-19-524 Official CC Service List
Eric	Swanson	eswanson@winthrop.com	Winthrop & Weinstine	225 S 6th St Ste 3500 Capella Tower Minneapolis, MN 554024629	Electronic Service	No	OFF_SL_19-524_GR-19-524 Official CC Service List
Samantha	Williams	swilliams@nrdc.org	Natural Resources Defense Council	20 N. Wacker Drive Ste 1600 Chicago, IL 60606	Electronic Service	No	OFF_SL_19-524_GR-19-524 Official CC Service List

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Joseph	Windler	jwindler@winthrop.com	Winthrop & Weinstine	225 South Sixth Street, Suite 3500 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-524_GR-19-524 Official CC Service List
Jonathan	Wolfgram	Jonathan.Wolfgram@state.mn.us	Office of Pipeline Safety	Minnesota Department of Public Safety 445 Minnesota Street 147 St. Paul, MN 55101-1547	Electronic Service	No	OFF_SL_19-524_GR-19-524 Official CC Service List
Scott	Zemke	szemke@capsh.org	Community Action Partnership	of Suburban Hennepin 8800 Highway 7, Ste. 401 St. Louis Park, MN 55426	Electronic Service	No	OFF_SL_19-524_GR-19-524 Official CC Service List