

August 2, 2021

**PUBLIC DOCUMENT**

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

RE: **PUBLIC Comments of the Minnesota Department of Commerce, Division of Energy Resources**  
Docket No. G008/M-21-383

Dear Mr. Seuffert:

Attached are the Comments of the Minnesota Department of Commerce, Division of Energy Resources (Department) in the following matter:

In the Matter of the Petition of CenterPoint Energy for Approval for Recovery of a Natural Gas Extension Project Costs through Rate Base Treatment and for a New Area Surcharge for the Lake Jessie Project.

The Petition was filed on June 7, 2021 by:

Amber S. Lee, Director Regulatory Affairs  
CenterPoint Energy Resources Corp., d/b/a CenterPoint Energy Minnesota Gas  
505 Nicollet Mall  
P.O. Box 59038  
Minneapolis, Minnesota 55459-0038  
612-321-4625  
[Amber.Lee@centerpointenergy.com](mailto:Amber.Lee@centerpointenergy.com)

The Department recommends that the Commission **approve CenterPoint Energy Minnesota Gas's Petition, with potential modifications, pending the Department's review of the additional information requested in the instant comments.** The Department is available to answer any questions that the Minnesota Public Utilities Commission may have.

Sincerely,

/s/GEMMA MILTICH  
Financial Analyst, CPA

GM/ar  
Attachment



## Before the Minnesota Public Utilities Commission

### PUBLIC Comments of the Minnesota Department of Commerce Division of Energy Resources

Docket No. G008/M-21-383

#### I. INTRODUCTION

On June 7, 2021, pursuant to Minnesota Statutes §216B.1638 (the Natural Gas Extension Project – NGEP – Statute) and Minnesota Rule 7829.1300, CenterPoint Energy Resources Corporation, d/b/a CenterPoint Energy Minnesota Gas (CenterPoint or the Company), submitted a miscellaneous rate change and tariff filing (Petition) to the Minnesota Public Utilities Commission (Commission) regarding extension of natural gas service into an area near the city of Alexandria in Douglas County, Minnesota (the Lake Jessie Project).

CenterPoint indicated that its cost recovery proposals in the instant Petition are consistent with the Commission’s approvals in Docket No. G008/M-19-840, a recent petition by CenterPoint for a natural gas extension project in Nowthen, Minnesota.<sup>1</sup> In the instant Petition, the Company proposes (1) to modify its a New Area Surcharge (NAS) Rider tariff to establish a 16-year term NAS for the customers located in the Lake Jessie Project area and (2) to forego project cost recovery through an NGEP rider and instead include a portion of the NGEP-rider-eligible costs in the Company’s next rate case. CenterPoint requests that the Commission approve the Company’s Petition by August 31, 2021, such that service can be extended to the Lake Jessie Project area in 2021.

#### II. DEPARTMENT ANALYSIS

The Minnesota Department of Commerce, Division of Energy Resources (Department) reviewed CenterPoint’s Petition to (1) determine whether the Petition complies with applicable statutes and Commission orders and (2) evaluate the reasonableness of the Company’s proposals for the Lake Jessie Project.

##### A. SUMMARY OF THE PROPOSED LAKE JESSIE PROJECT

In its Petition, CenterPoint explained that the proposed Lake Jessie Project would extend natural gas service to an area east of the city of Alexandria in Douglas County, Minnesota (adjacent to areas already served by the Company)<sup>2</sup> and connect a presently unserved community to the existing gas main on County Road 81.<sup>3</sup> The Company would install services and meters upon customer request. CenterPoint Energy estimates that the Lake Jessie Project would extend service to **[TRADE SECRET DATA EXCISED]**,<sup>4</sup> with a total potential customer pool of **[TRADE SECRET DATA EXCISED]**.<sup>5</sup>

<sup>1</sup> Petition, page 5.

<sup>2</sup> Petition page 2.

<sup>3</sup> Petition page 7. Also note that Petition Exhibit B includes a map of the Lake Jessie Project area.

<sup>4</sup> Petition page 7.

<sup>5</sup> Petition page 9.

The Company forecasts the Lake Jessie Project budget at a total of **[TRADE SECRET DATA EXCISED]**.<sup>6</sup> CenterPoint computed a total estimated revenue requirement of **[TRADE SECRET DATA EXCISED]** for the Lake Jessie Project.<sup>7</sup>

CenterPoint expects that, if the Commission approves the Petition by August 31, 2021, the Company will complete the Lake Jessie Project within the 2021 construction season, allowing customers in the project area to receive natural gas service by the beginning of the 2021/2022 heating season.<sup>8</sup> The Company described the Lake Jessie Project's primary benefits as (1) making natural gas service available in an area that is currently unserved by natural gas utilities and (2) having the potential to provide future opportunities for the Company to further expand service into surrounding areas.<sup>9</sup>

#### *B. DEVELOPMENT OF THE COST ESTIMATES FOR THE LAKE JESSIE PROJECT*

The Department requested through discovery that CenterPoint provide a discussion demonstrating how the Company arrived at the cost estimates for the Lake Jessie Project and why these estimates are reasonable. CenterPoint provided the following response:

CenterPoint Energy built the West Lake Jessie project into our system model to check for capacity requirements. During our engineering research CenterPoint Energy determined that extending our current **[TRADE SECRET DATA EXCISED]** could serve the proposed conversion project. After receiving approval for capacity and supply CenterPoint Energy performed a detailed on site analysis of the project. Due to E Lake Victoria Rd Se also being County Road 81 and Douglas County requiring the gas main to be placed towards the right of way line it was determined CenterPoint Energy will need to directional bore the entire **[TRADE SECRET DATA EXCISED]**. Costs for this portion of work is **[TRADE SECRET DATA EXCISED]**.

Moving onto **[TRADE SECRET DATA EXCISED]** gas main needed CenterPoint Energy determined **[TRADE SECRET DATA EXCISED]** will need to be directional bored due to wetlands, existing trees, forced sewer main conflicts, existing utilities, trees, and existing driveways. Leaving **[TRADE SECRET DATA EXCISED]** CenterPoint Energy can install with a vibratory plow. Costs for this portion of the main is **[TRADE SECRET DATA EXCISED]**.

During the environmental review within the project scope, CenterPoint Energy determined a DNR Utility Crossing License will be needed, at \$3,700.00 The cost estimate of the Lake Jessie project comes to **[TRADE SECRET DATA EXCISED]** and after tax gross-up, to a total of **[TRADE SECRET DATA EXCISED]**.<sup>10</sup>

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<sup>6</sup> Petition page 7 and Exhibit C-12.

<sup>7</sup> Petition page 8.

<sup>8</sup> Petition page 4.

<sup>9</sup> Petition page 9.

<sup>10</sup> Department Attachment 2.

Based on the information available at this time, the Department does not object to CenterPoint's Lake Jessie Project cost estimates, with the exception of the property tax issue discussed in a following subsection in the instant comments.

*C. NEW AREA SURCHARGE RIDER FOR THE LAKE JESSIE PROJECT*

In its August 30, 1995 *Order* in Docket No. G008/M-94-1075, the Commission approved CenterPoint's request to establish an NAS Rider. As part of this *Order*, the Commission approved the analytical methodology that the Company must use and stipulated certain required filing information that the Company must include when petitioning for approval of an NAS. The Commission also required that CenterPoint submit a miscellaneous rate change filing for any specific NAS project. In its September 26, 2014 *Order* in Docket No. G008/M-14-650, the Commission approved the Company's request to modify its NAS tariff to extend the maximum term of an NAS from 15 to 30 years.

By permitting the Company to collect a surcharge in addition to tariffed rates, CenterPoint's NAS Rider is designed to allow the Company to extend service to a new area that would be uneconomical to serve at tariffed rates alone. As documented in CenterPoint's approved tariff, collections under the NAS Rider are to be treated as a Contribution-in-Aid-of-Construction (CIAC) for accounting and ratemaking purposes. The tariff also stipulates that the Company assumes the risk for expansion costs that remain unrecovered at the end of the surcharge term.

*1. NAS Filing Compliance Items*

Based on our review, the Department concludes that CenterPoint provided all of the filing information required by Point 2 the Commission's August 30, 1995 *Order* in Docket No. G008/M-94-1075. The NAS petition filing requirements stipulated in the August 30, 1995 *Order* include the following:

- Updated surcharge tariff sheet and its related spreadsheets with and without the proposed surcharge for each NAS area<sup>11</sup>
- Workpapers showing all underlying assumptions concerning interest rates, costs, depreciation, demographics, rate structure, etc.<sup>12</sup>
- Surcharge rate for each customer class, even if no customers are anticipated for the class<sup>13</sup>
- Proposed customer notice<sup>14</sup>
- All pertinent contract demand entitlement change requests, as soon as the required information is ascertained<sup>15</sup>

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<sup>11</sup> Petition Exhibit A.

<sup>12</sup> Petition Exhibit C.

<sup>13</sup> Petition page 10.

<sup>14</sup> Petition Exhibit D.

<sup>15</sup> Not applicable, see Petition page 11.

## 2. *NAS Basic Calculation Methodology*

CenterPoint used the Commission-approved NAS model incorporated into the Company's tariff book to calculate the proposed Lake Jessie Project NAS.<sup>16</sup> The approved model compares the total revenue requirements for each year with the retail revenues generated from customers served by a given natural gas extension project to determine if a revenue deficiency or excess exists. The Net Present Value (NPV) of the annual revenue deficiencies or excesses are calculated using a discount rate equal to the overall rate of return authorized in the Company's most recent rate case. Forecasted customer CIAC surcharge revenues are incorporated into the model and the resulting NPV calculation indicates whether the project is self-supporting. A total NPV of approximately zero suggests that the project is self-supporting.

The Company also stated the following regarding the computation of its proposed NAS:

CenterPoint Energy's calculation of the proposed surcharge is reasonably designed to recover the portion of the cost of the extension that would be uneconomical to serve at tariffed rates. The NAS rates are set at a reasonable level that will ensure, to the extent possible, that the Lake Jessie Project is load and cost justified. The monthly NAS rate was calculated in the NAS model by calculating margin revenues based on currently approved rates. These revenues are netted against the costs over the life of the project. A goal seek is then used to calculate the NAS rate to recover the unrecovered Net Present Value of the cash flows.<sup>17</sup>

Because CenterPoint is also requesting to recover a portion of the NGEP-rider-eligible Lake Jessie Project costs through future base rates (a proposal discussed in more detail later in the instant comments), the Company has credited (reduced) the amount recoverable through the NAS Rider by **[TRADE SECRET DATA EXCISED]**, or 33 percent of the NPV of the cumulative project revenue deficiencies forecasted over the life of the project (**[TRADE SECRET DATA EXCISED]**). This reduction to the amount recoverable through the NAS would prevent the Company from double recovering (once through the NAS Rider and again through the proposed NGEP recovery mechanism) the NGEP-rider-eligible portion of the Lake Jessie Project costs.

## 3. *NAS Rider Proposal for the Lake Jessie Project*

CenterPoint proposes that the Lake Jessie Project NAS be in effect for a period of up to sixteen years. The NAS would terminate when the projected revenue deficiency is satisfied or at the end of the sixteen years, whichever occurs first.<sup>18</sup> At this time, the Company expects that **[TRADE SECRET DATA EXCISED]** in the Lake Jessie Project.<sup>19</sup>

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<sup>16</sup> The NAS calculation model is described in CenterPoint's NAS Rider tariff language, most recently modified by the Commission *Order* in Docket No. G008/M-14-650.

<sup>17</sup> Petition page 10.

<sup>18</sup> Petition page 11.

<sup>19</sup> Petition page 10.

Through our review of CenterPoint’s proposed NAS rates, the Department noted that the Company had not made an adjustment in its NAS/NGEP calculations to account for the lag between property tax assessment and payment. Property taxes are an authorized component of both NAS and NGEP cost recovery mechanisms, but utilities, including CenterPoint, do not pay the property taxes assessed for a given year until the following year. In normal ratemaking procedures, a reduction to rate base is required to account for the time lag between property tax assessment and payment; the purpose of this adjustment is to recognize the time value of money for the funds that the Company collects from ratepayers and then holds for a significant period in advance of actually paying property taxes. CenterPoint included this property tax adjustment in its most recently approved rate case, Docket No. G008/GR-19-524.<sup>20</sup> Consistent with our conclusions for the Nowthen natural gas extension project in Docket No. G008/M-19-840, the Department concludes that the Lake Jessie Project cost recovery calculations should be adjusted to recognize this property tax timing issue. In response to a Department information request, as shown in Department Attachment 1, CenterPoint provided revised calculations for the Lake Jessie Project to account for the lag between property tax assessment and payment. The following table compares the Lake Jessie Project NAS rates proposed in CenterPoint’s initial Petition and those revised by the Company to incorporate the property tax adjustment:

**Table 1: Lake Jessie Project NAS Rates Revised to Account for Property Tax Payment Lag and Compared with the Initially Proposed NAS Rates<sup>21</sup>**

<i>Customer Class</i>	<i>Monthly Surcharge Revised for Property Tax Adjustment (A)</i>	<i>Initially Proposed Monthly Surcharge (B)</i>	<i>Difference (A – B)</i>
Residential	\$12.89	\$12.36	\$0.53
Commercial A	\$20.34	\$19.52	\$0.82
Commercial/Industrial B	\$28.48	\$27.33	\$1.15
Commercial/Industrial C	\$74.60	\$71.59	\$3.01
Small Volume Interruptible A	\$81.38	\$78.90	\$2.48
Small Volume Interruptible B	\$128.85	\$123.65	\$5.20
Large Volume Interruptible	\$1,424.13	\$1,366.66	\$57.47
Large Volume Firm	\$1,424.13	\$1,366.66 <sup>22</sup>	\$57.47

The revised NAS rates in Table 1 are slightly higher than those proposed in the initial Petition, because the property tax adjustment results in a smaller NGEP-rider-eligible revenue deficiency amount, meaning that a smaller NGEP-rider-eligible amount would offset the amount recoverable through the NAS Rider, and, therefore, a greater amount of the project’s construction and service line costs would be recoverable through the NAS Rider. The property tax payment lag adjustment results in more of the

<sup>20</sup> Docket No. G008/GR-19-524, Ex. \_\_\_ DAP-D, Schedule 14, page 1 (Poppie Direct).

<sup>21</sup> Data in Table 1 retrieved from Department Attachment 1 (the revised NAS rates) and from Petition page 10 and Exhibit C-9 (the initially proposed NAS rates).

<sup>22</sup> The Department notes that the Large Volume Firm class NAS was documented incorrectly at Petition page 10, and the Department has provided what we understand to be the correct surcharge in Table 1 in the instant comments.

Lake Jessie Project costs being charged through the NAS to those customers who will directly benefit from the extension project and less of the costs being distributed through an NGEP mechanism across all ratepayers. The Department supports including the adjustment associated with the property tax payment lag in the NAS/NGEP calculations for the Lake Jessie Project. However, the Department will withhold our final recommendation on NAS rates for the Lake Jessie Project until we have had an opportunity to review the additional information requested later in the instant comments.

*D. COSTS ELIGIBLE FOR THE NATURAL GAS EXTENSION PROJECT RIDER FOR THE LAKE JESSIE PROJECT*

Minnesota Statutes §216B.1638, Subdivision 2(a) provides that “[a] public utility may petition the Commission outside a general rate case for a [NGEP] rider that shall include all of the utility’s customers, including transport customers, to recover the revenue deficiency from a natural gas extension project.” Establishing an NGEP rider allows a utility to recover a portion of a natural gas extension project’s costs from all of the utility’s ratepayers (as opposed to only those ratepayers located in the new service area), thereby sharing or “socializing” a portion of the project costs among all ratepayers, even those who would not directly benefit from the service extension provided by the project.

Minnesota Statutes §216B.1638, Subdivision 1(e) defines a natural gas extension project as the “...construction of new infrastructure or upgrades to existing natural gas facilities necessary to serve currently unserved or inadequately served areas.” The Department concludes that the proposed Lake Jessie Project, which will extend gas service to a currently unserved area, meets the statutory definition of a natural gas extension project eligible for NGEP rider recovery. However, CenterPoint is not requesting traditional NGEP rider recovery for the Lake Jessie Project and is instead proposing a variation of NGEP recovery through future base rates – a detailed discussion of this cost recovery proposal is included later in the instant comments. Although CenterPoint is not proposing to establish an NGEP rider for the Lake Jessie Project, the Company followed the filing requirements and definitions outlined in Minnesota Statutes §216B.1638 to demonstrate that the project qualifies for NGEP cost recovery and to develop the associated proposals in the instant Petition.

*1. NGEP Rider Statutory Filing Compliance Items*

Minnesota Statutes §216B.1638, Subdivision 2(b) requires that a utility’s NGEP rider petition include the following:

- (1) a description of the natural gas extension project, including the number and location of new customers to be served and the distance over which natural gas will be distributed to serve the unserved or inadequately served area;

- (2) the project's construction schedule
- (3) the proposed project budget;
- (4) the amount of any contributions in aid of construction;
- (5) a description of efforts made by the public utility to offset the revenue deficiency through contributions in aid to construction;
- (6) the amount of the revenue deficiency, and how recovery of the revenue deficiency will be allocated among industrial, commercial, residential, and transport customers;
- (7) the proposed method to be used to recover the revenue deficiency from each customer class, such as a flat fee, a volumetric charge, or another form of recovery;
- (8) the proposed termination date of the rider to recover the revenue deficiency; and
- (9) a description of benefits to the public utility's existing natural gas customers that will accrue from the natural gas extension project.

The Company provided the information required by Minnesota Statutes §216B.1638, Subdivision 2(b) on Petition pages 7 – 9.

## *2. Amount Eligible for NGEP Rider Recovery*

The project revenue deficiency eligible for NGEP rider recovery is defined in Minnesota Statutes §216B.1638, Subdivision 1(f) as “...the deficiency in funds that results when projected revenues from customers receiving natural gas service as the result of a natural gas extension project, plus any contribution in aid of construction paid by these customers, fall short of the total revenue requirement of the natural gas extension project.” Minnesota Statutes §216B.1638, Subdivision 3(d) stipulates that “[t]he revenue deficiency from a natural gas extension project recoverable through a [NGEP] rider...must include the currently authorized rate of return, incremental income taxes, incremental property taxes, incremental depreciation expenses, and any incremental operation and maintenance costs.”

Minnesota Statutes §216B.1638, Subdivision 3(c) sets a cap on the revenue deficiency recoverable through an NGEP rider, stating that “[t]he commission must not approve a [NGEP] rider...that allows a utility to recover more than 33 percent of the costs of a natural gas extension project.” In its June 18, 2019 *Order* in Docket No. G011/M-18-182, the Commission clarified its interpretation of this 33 percent limitation by stating that “...the 33% figure in the NGEP statute should apply to the annual incremental revenue requirement or revenue deficiency.”



### 3. *NGEP Calculation and Cost Recovery Proposal for the Lake Jessie Project*

In its Petition, CenterPoint stated the following regarding its calculation of and proposed cost recovery methodology for the revenue deficiency for the Lake Jessie Project:

...CenterPoint calculated the “revenue deficiency” by performing a calculation in accordance with CenterPoint Energy’s NAS model and tariff assuming no NAS nor NGEP Rider. See CenterPoint Energy’s Tariff Sheet Section V, page 10. This calculation resulted in a total Project revenue requirement of **[TRADE SECRET DATA EXCISED]** and a revenue deficiency above current rates of **[TRADE SECRET DATA EXCISED]** over the life of the Lake Jessie Project. After the analysis, it was determined that the NAS alone would not generate results that would be acceptable to potential customers to encourage converting to natural gas, therefore CenterPoint Energy proposes recovery of 33% of the revenue deficiency via base rates, as similarly approved in Docket G008/M-19-840 for the Lake Jessie Project, for the amount of **[TRADE SECRET DATA EXCISED]**.<sup>23</sup>

Based on our review, the Department concludes that CenterPoint computed the NGEP-rider-eligible revenue deficiency for the Lake Jessie Project in a manner generally consistent with the Commission’s interpretation of the statutory limits on NGEP recovery. That is, CenterPoint calculated 33 percent of the revenue deficiency for each year over the life of the project and is requesting to recover through base rates the sum of these annual revenue deficiencies, less the foregone NGEP rider recovery that would be available between now and the Company’s next rate case.<sup>24</sup>

However, because the NAS Rider allocates utility costs to ratepayers in a direct, cost-causative manner, rather than socializing costs among all ratepayers as NGEP recovery does, the Department believes it is important to understand with specificity the reason(s) why CenterPoint concluded that recovery of the incremental costs of the Lake Jessie Project cannot be routed entirely through the NAS Rider. In its Petition, CenterPoint stated that “...it was determined that the NAS alone would not generate results that would be acceptable to potential customers to encourage converting to natural gas, therefore CenterPoint Energy proposes recovery of 33% of the [Lake Jessie Project] revenue deficiency via base rates...”;<sup>25</sup> this statement is relatively broad and general, which prompted the Department to follow up with CenterPoint to learn more about why the Company’s proposed cost recovery approach (combining NAS and NGEP recovery) is the most reasonable approach for the Lake Jessie Project. In response to a Department information request, the Company provided the revised NAS rates that would result if (1) the NAS period was extended to 30 years (as opposed to the proposed 16 years) and (2) no NGEP-rider-eligible amount was factored into the project cost recovery. In its response, the Company stated that “CenterPoint does not believe this request [i.e., using the NAS Rider alone] is a feasible/reasonable alternative as the participation of customers within this scenario would be

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<sup>23</sup> Petition page 8.

<sup>24</sup> See Petition Exhibit D-1 and Exhibit D-1 in Department Attachment 1.

<sup>25</sup> Petition page 8.

significantly lower than our originally proposed approach.”<sup>26</sup> The following table shows the Lake Jessie Project 30-year NAS rates that would result if no NGEP-rider-eligible amount were factored into the project cost recovery. The table also compares these revised rates to those approved for CenterPoint’s Nowthen gas extension project in Docket No. G008/M-19-840:

**Table 2: Lake Jessie Project NAS Rates Revised to Extend Rider Period to 30 Years/Exclude NGEP Recovery and Compared with the NAS Rates Approved for CenterPoint’s Nowthen Gas Extension Project<sup>27</sup>**

<i>Customer Class</i>	<i>Monthly Surcharge Revised to 30-Year Period and to Exclude NGEP Recovery (A)<sup>28</sup></i>	<i>Monthly Surcharge Approved for Nowthen Project in Docket No. G008/M-19-840 (B)</i>	<i>Difference (A – B)</i>
Residential	\$18.23	\$23.05	(\$4.82)
Commercial A	\$28.78	\$36.39	(\$7.61)
Commercial/Industrial B	\$40.29	\$50.95	(\$10.66)
Commercial/Industrial C	\$105.51	\$115.25	(\$9.74)
Small Volume Interruptible A	\$115.11	\$134.66	(\$19.55)
Small Volume Interruptible B	\$182.25	\$1,026	(\$843.75)
Large Volume Interruptible	\$2,014.34	\$2,183.68	(\$169.34)
Large Volume Firm	\$2,014.34	\$2,183.68	(\$169.34)

Table 2 shows that if the NAS Rider period was extended to 30 years, and if NGEP recovery was excluded from the NAS calculation, the Lake Jessie Project NAS rates would be lower for each customer class than the NAS rates approved for CenterPoint’s recent gas extension project into Nowthen, Minnesota (Docket No. G008/M-19-840). The Department requests that CenterPoint explain in reply comments the reason(s) why the Company believes that the revised NAS rates shown in Table 2 would result in a significantly lower number of customers signing up for service extended through the Lake Jessie Project compared to the NAS rates proposed in the initial Petition.

Through conversations with CenterPoint, the Department confirmed that in the instant Petition the Company is not requesting approval to use deferred accounting (i.e., to create a regulatory asset) to recover the NGEP-rider-eligible Lake Jessie Project revenue requirement deficiency. Instead, as CenterPoint indicated in its Petition, it is proposing to use an approach consistent with what the Commission approved for the Company’s Nowthen gas extension project in Docket No. G008/M-19-840.<sup>29</sup> The Department understands that implementing an NGEP rider to recover the eligible revenue deficiency of the Lake Jessie Project would result in a rider rate that would be **[TRADE SECRET DATA**

<sup>26</sup> Department Attachment 3.

<sup>27</sup> Data in Table 2 retrieved from Department Attachment 3 (the revised 30-year NAS rates that exclude NGEP recovery) and from Docket No. G008/M-19-840 (the NAS rates approved for CenterPoint’s Nowthen natural gas extension project).

<sup>28</sup> Note that the revised NAS rates shown in Table 2 also take into account the property tax payment lag adjustment supported by the Department and discussed earlier in the instant comments.

<sup>29</sup> Petition page 9.

**EXCISED]** on customer bills. In its Petition, the Company stated that “[a]ny applicable NGEP amount would be treated as normal rate base and included in the Company’s 2022 rate case filing”<sup>30</sup> and that “...the Lake Jessie Project costs, allocated via the NGEP legislation, will be terminated at the end of the life of the assets.”<sup>31</sup> Both the NGEP-rider-eligible amount of **[TRADE SECRET DATA EXCISED]**<sup>32</sup> that CenterPoint initially proposed for future base rate recovery and the revised NGEP-rider-eligible amount, adjusted for the property tax payment lag, of **[TRADE SECRET DATA EXCISED]**<sup>33</sup> are based on estimates; if the Commission approves CenterPoint’s cost recovery methodology in the instant Petition, the actual amount recovered through base rates in a future rate case will change to reflect the actual costs incurred for the Lake Jessie Project.

After we have reviewed the additional information requested in the instant comments, the Department will provide in response comments a final recommendation on CenterPoint’s proposed combination of NGEP and NAS cost recovery. The Department notes that if the Company provides information demonstrating that the revised Lake Jessie Project NAS rates shown in Table 2 of the instant comments would make the project infeasible, then the Department would plan to recommend approval of CenterPoint’s proposed cost recovery approach, adjusted for the property tax payment lag discussed previously.

#### *4. Authorization Criteria for an NGEP Rider*

Minnesota Statutes §216B.1638, Subdivision 3(b) provides that “[t]he Commission shall approve a public utility’s petition for a [NGEP] rider to recover the costs of a natural gas extension project if it determines that: (1) the project is designed to extend natural gas service to an unserved or inadequately served area; and (2) project costs are reasonable and prudently incurred.” Although the Company is not proposing to establish an NGEP rider, the Department believes it is nonetheless reasonable to consider the NGEP rider authorization criteria in Minnesota Statutes §216B.1638, Subdivision 3(b) for the Lake Jessie Project proposal, because CenterPoint is still proposing to recover some NGEP-rider-eligible costs, albeit through a modified approach.

The Department concludes that the proposed Lake Jessie Project meets the first criterion required by Minnesota Statutes §216B.1638, Subdivision 3(b), as the project would extend natural gas service to an area that is currently unserved. The second criterion, which stipulates that projects costs must be reasonably and prudently incurred, is not determinable at this time, because CenterPoint has estimated, but not yet incurred costs for the Lake Jessie Project. Under the normal rider recovery process, the Commission and Department would have future opportunities to periodically review, through an NGEP rider tracker account and corresponding rider true-ups, the reasonableness and prudence of the actual costs incurred for the Lake Jessie Project. However, because CenterPoint is not proposing to establish an NGEP rider and is instead seeking approval to include a portion of the NGEP-rider-eligible amount for recovery through future base rates, the Commission and Department cannot rely on the typical rider process to provide future opportunities to review the NGEP-rider-eligible costs

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<sup>30</sup> Petition page 6.

<sup>31</sup> Petition page 8.

<sup>32</sup> *Id.*

<sup>33</sup> Department Attachment 1.

actually incurred. Therefore, the Department recommends that, if the Commission approves the Company's combined NAS/NGEP cost recovery proposal in the instant Petition, the Commission require CenterPoint to provide, in the future rate case in which the Company includes Lake Jessie Project costs for recovery, a discussion demonstrating that the Lake Jessie Project costs included in for recovery in base rates were reasonably and prudently incurred.

#### *E. PROPOSED CUSTOMER NOTICE*

CenterPoint provided its proposed NAS Rider customer notice for in the Lake Jessie Project surcharge in Exhibit D of the Petition. This proposed notice is consistent with that approved for the Company's Nowthen natural gas extension project in Docket No. G008/M-19-840.<sup>34</sup> The Department recommends that the Commission approve CenterPoint's proposed customer notice, updated as necessary with the applicable effective date and approved NAS Rider rates.

#### *F. PROPOSED REPORTING REQUIREMENTS*

CenterPoint proposes to file by March 1 of each year a report on the Lake Jessie Project that includes the following information:

- The number of customers, divided by classes, used to calculate the NAS Rider surcharge revenue and the retail margin revenue; and
- The actual NAS Rider surcharge and retail revenue received to date, projected surcharge revenue for the remaining term of the surcharge, and the actual project capital costs and forecasted remaining capital costs.<sup>35</sup>

CenterPoint's proposed reporting requirements in the instant Petition are consistent with those approved for the Company's Nowthen natural gas extension project in Docket No. G008/M-19-840.<sup>36</sup> The Department recommends that the Commission require CenterPoint to submit an annual compliance filing, as proposed by the Company, for the Lake Jessie Project, if approved.

### **III. DEPARTMENT CONCLUSIONS AND RECOMMENDATIONS**

The Department requests that CenterPoint explain in reply comments the reason(s) why the Company believes that the NAS rates revised to extend the NAS Rider period to 30 years and to exclude NGEP recovery from the NAS calculation would result in a significantly lower number of customers signing up for service extended through the Lake Jessie Project, as compared to the NAS rates proposed in the initial Petition.

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<sup>34</sup> See Exhibit D of CenterPoint's initial December 31, 2019 filing in Docket No. G008/M-19-840.

<sup>35</sup> Petition page 11.

<sup>36</sup> See pages 12 – 13 of CenterPoint's initial December 31, 2019 filing in Docket No. G008/M-19-840.

The Department intends to provide final recommendations on the specific Lake Jessie Project NAS Rider rates and CenterPoint's proposed NAS/NGEP cost recovery methodology after we review the additional information requested from the Company in the instant comments.

At this time, the Department recommends that, if the Commission approves the Lake Jessie Project and CenterPoint's proposed cost recovery methodology, the Commission also take the following action:

- Require CenterPoint to provide, in the future rate case in which the Company includes Lake Jessie Project costs for recovery, a discussion demonstrating that the Lake Jessie Project costs included in for recovery in base rates were reasonably and prudently incurred.
- Approve CenterPoint's proposed customer notice, updated as necessary with the applicable effective date and approved NAS Rider rates.
- Require CenterPoint to file by March 1 of each year a report on the Lake Jessie Project that includes the following information:
  - The number of customers, divided by classes, used to calculate the NAS Rider surcharge revenue and the retail margin revenue; and
  - The actual NAS Rider surcharge and retail revenue received to date, projected surcharge revenue for the remaining term of the surcharge, and the actual project capital costs and forecasted remaining capital costs.

/ar

**State of Minnesota**  
**Minnesota Department of Commerce**

**Utility Information Request**

Docket Number: G008/M-21-383 - Area Surcharge Project  
(Lake Jessie)

Date of Request: 6/30/2021

Requested From: CenterPoint Energy Minnesota Gas

Response Due: 7/12/2021

Analyst Requesting Information: Gemma Miltich

Type of Inquiry: Other

*If you feel your responses are trade secret or privileged, please indicate this on your response.*

Request No.	
DOC 02 P	<p data-bbox="384 779 959 817">Topic: Property tax adjustment to rate base.</p> <p data-bbox="384 857 1396 1126">In our June 12, 2020 Response Comments in Docket No. G008/M-19-840 (the Nowthen Project docket), the Department provided a discussion on property tax calculations (page 8) and then stated, in specific reference to the Nowthen NAS/NGEP calculations, “The adjustment to rate base for property taxes is 74.67 percent and based on information in the Company’s pending rate case. Docket No. G008/GR-19-524, Ex. ___ DAP-D, Schedule 14, page 1 (Poppie Direct).” (page 9, footnote 23).</p> <p data-bbox="384 1167 1396 1319">In its September 21, 2020 <i>Order</i> in Docket No. G011/M-19-608, a natural gas extension project docket, the Commission agreed with the Department’s recommended downward adjustment to rate base for the property tax payment lag (see the property tax discussion on pages 4 – 6 of this <i>Order</i>).</p> <p data-bbox="400 1346 1396 1688">a. Do CenterPoint’s calculations in the instant petition include an adjustment to reduce rate base for the property tax payment lag (a reduction to rate base equal to approximately 74.67% of the estimated property tax, as referenced above)? If so, please identify where in the Company’s calculations this adjustment is shown. If not, please provide revised petition calculations in Excel spreadsheet format, with all formulas and links intact, that include this adjustment. If applicable, please also provide revised NAS figures that have been updated to account for this adjustment.</p> <p data-bbox="384 1753 531 1789"><b>Response:</b></p> <p data-bbox="384 1830 911 1863">See attached updated Exhibits C and D.</p>

Response By: Kristen Ruud  
Title: Analyst, Regulatory & Rates  
Department: Regulatory Portfolio Management MN  
Telephone: 612-321-4403

**PUBLIC DOCUMENT Trade Secret Data Has Been Excised**

**New Area Surcharge Analysis**

CenterPoint Energy Minnesota Gas has designated information in Exhibit C-1 through Exhibit C-12 as TRADE SECRET. The identified trade secret information meets the definition of trade secret information in Minn. Stat. §13.37 subd.1(b) as follows:

- (1) the information was supplied by CenterPoint Energy Minnesota Gas, the affected organization;
- (2) CenterPoint Energy Minnesota Gas has taken all reasonable efforts to maintain the secrecy of the information, including protecting it from disclosure in this proceeding; and
- (3) the protected information contains the underlying support for the New Area Surcharge (NAS) Surcharge Analysis that has not been previously released to the public which derive independent economic value, actual or potential, from not being generally known to, and not being readily ascertainable by proper means by other persons who can obtain economic value from its disclosure or use.

The public and non-public contents are so intertwined and interspersed throughout as to make many individual pages entirely non-public. The trade secret and non-public information has been excised from the public workpapers listed below. Disclosure of this information to the public could be deemed a violation of the rules and regulations of the Securities Exchange Commission. The list below identifies which workpapers contain NON-PUBLIC information.

In accordance with Minn Rule 7829.0500, Sub. 3, CenterPoint Energy furnishes the following description of the document:

Nature of the Material: Detailed Exhibits supporting New Area Surcharge Analysis

Author: The Company

General Import: Detailed Exhibits supporting New Area Surcharge Analysis

Date the Document was prepared: 2021 in preparation of Docket No. G-008/M-21-\_\_\_\_\_

**Lake Jessie New Area Surcharge Analysis**

Exhibit	Trade Secret	Description
Page C-0	No	List of Exhibits and Supporting Assumptions for Lake Jessie New Area Surcharge Analysis.
Page C-1	Yes	Calculation of Present Value (PV) of Cash Flows utilizing Total Revenue Requirements and Retail Revenue.
Page C-2	Yes	Calculation of Accumulated Deferred Income Taxes and Property Taxes.
Page C-3	Yes	Calculation of Net Plant Investment and Tax Depreciation; Year 0.
Page C-4	Yes	Calculation of Net Plant Investment and Tax Depreciation; Year 1.
Page C-5	Yes	Calculation of Net Plant Investment and Tax Depreciation; Year 2.
Page C-6	Yes	Calculation of Net Plant Investment and Tax Depreciation; Year 3.
Page C-7	Yes	Calculation of Net Plant Investment and Tax Depreciation; Year 4.
Page C-8	Yes	Calculation of Net Plant Investment and Tax Depreciation; Year 5 through 15.
Page C-9	Yes	Calculation of Retail Sales and Surcharge.
Page C-10	Yes	Assumptions: Income Tax Rates, Rate of Return, and Discount
Page C-11	Yes	Calculation of Present Value (PV) of Surcharge; Year 0 through 15.
Page C-12	Yes	Assumptions: Construction Costs, Surcharge Collected, Service Line Costs, Projected Customers, O&M Expenses, Annual Sales,

CenterPoint Energy  
 Lake Jessie New Gas Expansion Project (NGEP) and New Area Surcharge (NAS)  
 Exhibit D-0, Page 1 of 1

Docket No. G-008/M-21-\_\_\_\_

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**State of Minnesota**  
**Minnesota Department of Commerce**

**Utility Information Request**

Docket Number: G008/M-21-383 - Area Surcharge Project  
(Lake Jessie)

Date of Request: 6/30/2021

Requested From: CenterPoint Energy Minnesota Gas

Response Due: 7/12/2021

Analyst Requesting Information: Gemma Miltich

Type of Inquiry: Other

*If you feel your responses are trade secret or privileged, please indicate this on your response.*

Request No.	
DOC 03 P	<p data-bbox="384 779 1023 819">Topic: Reasonableness of project cost estimates.</p> <p data-bbox="384 860 1398 972">Pages 5 – 6 of CenterPoint’s April 17, 2020 Reply Comments in Docket No. G008/M-19-840 provided a description of how it arrived at its Nowthen Project cost estimates.</p> <p data-bbox="384 999 1398 1496">a. Please provide a discussion demonstrating how CenterPoint arrived at the cost estimates for the Lake Jessie Project and why these estimates are reasonable. Please include in your response, at a minimum, the same basic components provided in the above-referenced discussion from Docket No. G008/M-19-840. Please make any updates, adjustments, or additions necessary to support the Lake Jessie Project cost estimates.</p> <p data-bbox="384 1267 1398 1496">b. Are the cost estimates described in part a) of this information request consistent with the corresponding test year costs included in CenterPoint’s recently approved rate case, Docket No. G008/GR-19-524? Please explain why or why not and provide specific citations showing where in Docket No. G008/GR-19-524 the relevant (comparable) test year cost estimates are located.</p> <p data-bbox="384 1563 528 1599"><b>Response:</b></p> <p data-bbox="384 1637 895 1673"><b>Contains Trade Secret Information:</b></p> <p data-bbox="384 1675 1398 1861">CenterPoint Energy Minnesota Gas has designated information in this document as trade secret. The information meets the definition of trade secret in Minn. Stat. § 13.37, subd. 1(b), as follows: (1) the information was supplied by CenterPoint Energy Minnesota Gas, the affected organization; (2) CenterPoint Energy Minnesota Gas has taken all reasonable efforts to</p>

Response By: Kristen Ruud  
Title: Analyst, Regulatory & Rates  
Department: Regulatory Portfolio Management MN  
Telephone: 612-321-4403

maintain the secrecy of the information; and (3) the protected information contains operating information which derives independent economic value, actual or potential, from not being generally known to, and not being readily ascertainable by proper means by, other persons who can obtain economic value from its disclosure or use.

- a. CenterPoint Energy built the West Lake Jessie project into our system model to check for capacity requirements. During our engineering research CenterPoint Energy determined that extending our current [TRADE SECRET BEGINS... ...TRADE SECRET ENDS] could serve the proposed conversion project.

After receiving approval for capacity and supply CenterPoint Energy performed a detailed on site analysis of the project. Due to E Lake Victoria Rd Se also being County Road 81 and Douglas County requiring the gas main to be placed towards the right of way line it was determined CenterPoint Energy will need to directional bore the entire [TRADE SECRET BEGINS... ...TRADE SECRET ENDS]. Costs for this portion of work is [TRADE SECRET BEGINS... ...TRADE SECRET ENDS].

Moving onto [TRADE SECRET BEGINS... ...TRADE SECRET ENDS] gas main needed CenterPoint Energy determined [TRADE SECRET BEGINS... ...TRADE SECRET ENDS] will need to be directional bored due to wetlands, existing trees, forced sewer main conflicts, existing utilities, trees, and existing driveways. Leaving [TRADE SECRET BEGINS... ...TRADE SECRET ENDS] CenterPoint Energy can install with a vibratory plow. Costs for this portion of the main is [TRADE SECRET BEGINS... ...TRADE SECRET ENDS].

During the environmental review within the project scope, CenterPoint Energy determined a DNR Utility Crossing License will be needed, at \$3,700.00.

The cost estimate of the Lake Jessie project comes to [TRADE SECRET BEGINS... ...TRADE SECRET ENDS] and after tax gross-up, to a total of [TRADE SECRET BEGINS... ...TRADE SECRET ENDS].

- b. No. The cost estimates were not included in the 2019 rates case, G008/GR19-524, as it had a 2020 test year and Lake Jessie is estimated to be completed in 2021.

**State of Minnesota**  
**Minnesota Department of Commerce**

**Utility Information Request**

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(Lake Jessie)

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Response Due: 7/12/2021

Analyst Requesting Information: Gemma Miltich

Type of Inquiry: Other

*If you feel your responses are trade secret or privileged, please indicate this on your response.*

Request No.	
DOC 05 P	<p data-bbox="384 779 826 817">Topic: Alternative NAS scenario.</p> <p data-bbox="384 846 1396 996">a. If the Company were to route all cost recovery of the Lake Jessie Project through the NAS, and if the NAS period for the project were extended to 30 years, how would the proposed surcharges for each customer class change?</p> <p data-bbox="384 1037 1396 1153">b. Does CenterPoint believe the scenario outlined in part a) of this information request is a feasible/reasonable alternative approach to cost recovery for the Lake Jessie Project? Please explain why or why not.</p> <p data-bbox="384 1216 531 1249"><b>Response:</b></p> <p data-bbox="384 1290 895 1323"><b>Contains Trade Secret Information:</b></p> <p data-bbox="384 1330 1396 1709">CenterPoint Energy Minnesota Gas has designated information in this document as trade secret. The information meets the definition of trade secret in Minn. Stat. § 13.37, subd. 1(b), as follows: (1) the information was supplied by CenterPoint Energy Minnesota Gas, the affected organization; (2) CenterPoint Energy Minnesota Gas has taken all reasonable efforts to maintain the secrecy of the information; and (3) the protected information contains operating information which derives independent economic value, actual or potential, from not being generally known to, and not being readily ascertainable by proper means by, other persons who can obtain economic value from its disclosure or use.</p> <p data-bbox="384 1738 1396 1854">a. Attached are two versions of the requested calculation. V1 is the model as originally filed with updated parameters, and V2 is updated to include the updated property tax calculation.</p>

Response By: Kristen Ruud  
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- b. CenterPoint does not believe this request is a feasible/reasonable alternative as the participation of customers within this scenario would be significantly lower than our originally proposed approach.

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**CERTIFICATE OF SERVICE**

I, Linda Chavez, hereby certify that I have this day served copies of the following document on the attached list of persons by electronic filing, 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 Nos. **G008/M-21-383**

Dated this **2nd** day of **August, 2021**.

/s/Linda Chavez

---

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_21-383_M-21-383
Brenda A.	Bjorklund	brenda.bjorklund@centerpointenergy.com	CenterPoint Energy	505 Nicollet Mall Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-383_M-21-383
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_21-383_M-21-383
Seth	DeMerritt	Seth.DeMerritt@centerpointenergy.com	CenterPoint Energy Minnesota Gas	505 Nicollet Mall Minneapolis, MN 55402	Electronic Service	Yes	OFF_SL_21-383_M-21-383
Marie	Doyle	marie.doyle@centerpointenergy.com	CenterPoint Energy	505 Nicollet Mall P O Box 59038 Minneapolis, MN 554590038	Electronic Service	No	OFF_SL_21-383_M-21-383
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_21-383_M-21-383
Edward	Garvey	garveyed@aol.com	Residence	32 Lawton St Saint Paul, MN 55102	Electronic Service	No	OFF_SL_21-383_M-21-383
Erica	Larson	erica.larson@centerpointenergy.com	CenterPoint Energy	505 Nicollet Avenue P.O. Box 59038 Minneapolis, Minnesota 55459-0038	Electronic Service	No	OFF_SL_21-383_M-21-383
Amber	Lee	Amber.Lee@centerpointenergy.com	CenterPoint Energy	505 Nicollet Mall Minneapolis, MN 55402	Electronic Service	Yes	OFF_SL_21-383_M-21-383
Pam	Marshall	pam@energycents.org	Energy CENTS Coalition	823 7th St E St. Paul, MN 55106	Electronic Service	No	OFF_SL_21-383_M-21-383

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
David	Moeller	dmoeller@allete.com	Minnesota Power	30 W Superior St  Duluth, MN 558022093	Electronic Service	No	OFF_SL_21-383_M-21-383
Andrew	Moratzka	andrew.moratzka@stoel.com	Stoel Rives LLP	33 South Sixth St Ste 4200  Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-383_M-21-383
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_21-383_M-21-383
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_21-383_M-21-383
Kristen	Ruud	Kristen.Ruud@centerpointenergy.com	CenterPoint Energy Minnesota Gas	505 Nicollet Mall  Minneapolis, MN 55402	Electronic Service	Yes	OFF_SL_21-383_M-21-383
Elizabeth	Schmiesing	eschmiesing@winthrop.com	Winthrop & Weinstine, P.A.	225 South Sixth Street Suite 3500 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-383_M-21-383
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_21-383_M-21-383
Peggy	Sorum	peggy.sorum@centerpointenergy.com	CenterPoint Energy	505 Nicollet Mall  Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-383_M-21-383
James M	Strommen	jstrommen@kennedy-graven.com	Kennedy & Graven, Chartered	150 S 5th St Ste 700  Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-383_M-21-383
Eric	Swanson	eswanson@winthrop.com	Winthrop & Weinstine	225 S 6th St Ste 3500 Capella Tower Minneapolis, MN 554024629	Electronic Service	No	OFF_SL_21-383_M-21-383