COMMERCE DEPARTMENT

October 5, 2021

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

RE: **Comments of the Minnesota Department of Commerce, Division of Energy Resources**
Docket No. G004/D-21-372

Dear Mr. Wolf:

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

In the Matter of Great Plains Natural Gas Company's 2021 Annual Depreciation Study.

The petition was filed on June 1, 2021 by:

Travis R. Jacobson
Director of Regulatory Affairs
Great Plains Natural Gas Company
400 North 4th Street
Bismarck, ND 58501

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

Sincerely,

/s/ MARK JOHNSON
Financial Analyst Coordinator

MJ/ar
Attachment

# Before the Minnesota Public Utilities Commission

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

Docket No. G004/D-21-372

### I. INTRODUCTION

On June 1, 2021, Great Plains Natural Gas Company, a Division of MDU Resources Group, Inc. (Great Plains or the Company) filed its 2021 Annual Depreciation Study (Petition) with the Minnesota Public Utilities Commission (Commission) requesting approval of depreciation parameters and rates proposed in its Petition. The Company's proposed depreciation rates result in a composite rate of 4.46 percent[1], which reflects an increase of approximately .10 percent compared to the 2020 composite depreciation rate of 4.36 percent.[2] The Company's proposed changes to its depreciation rates results in an increase of $55,961 from current depreciation rates established in Docket No. G004/D-20-511.[3] Great Plains seeks a January 1, 2021 effective date for its proposed depreciation rates.

In addition, Great Plains' Petition includes information about the Company's 2020 capital asset additions, retirements, transfers, and adjustments as well as an update on its PVC replacement program.

### II. DEPARTMENT ANALYSIS

The Minnesota Department of Commerce, Division of Energy Resources (Department) reviewed Great Plains' Petition to (1) determine whether the Petition complies with applicable statutes, rules, and Commission orders, (2) evaluate the reasonableness of the Company's depreciation proposals, and (3) examine the 2020 capital asset additions, retirements, adjustments, and transfers, because these factors impact the development of depreciation rates. The Department also considered information provided by Great Plains on the Company's PVC replacement program. The following is a discussion of the Department's review.

#### *A. COMPLIANCE WITH DEPRECIATION STATUTES, RULES, AND FILING REQUIREMENTS*

Minnesota Statutes Section 216B.11 and Minnesota Rules, parts 7825.0500-7825.0900 require public utilities to seek Commission certification of their depreciation rates and methods. Utilities must file comprehensive depreciation studies at least once every five years and must use straight-line depreciation unless a different method can be justified. Great Plains filed its last 5-year depreciation study in 2017 under Docket No. G004/D-17-450 and continues to use the Straight-Line depreciation method, as it has done in the past.

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[1] Petition, page 1.
[2] I*d.*
[3] I*d.*

In determining the depreciable (useful) lives of their capital assets, utilities may choose to apply an average service life or a remaining life technique. When utilities opt to use the average service life technique to depreciate grouped property, the life and salvage factors, as well as the resulting depreciation rates, remain unchanged between studies. If companies use the remaining life technique to depreciate group property, the underlying life and salvage factors may not change, but the depreciation rates must be updated annually to reflect the passage of time and the impact of plant activity, such as capital additions and retirements, on remaining lives. Therefore, when a utility uses the remaining life technique, it is required to file annual depreciation study updates; these updates give the Commission an opportunity to approve changes in depreciation rates. Great Plains uses the remaining life technique, and the instant Petition provides the current year update as required.

Based on our review, the Department concludes that Great Plains has complied with the applicable statutes, rules, and filing requirements.

*B. COMPLIANCE WITH PRIOR COMMISSION ORDERS*

The Commission's March 21, 2007 Order in Docket No. G004/D-06-700 required that Great Plains' future depreciation and amortization studies be effective on January 1 of the year for which the study is performed, beginning with the depreciation study performed for year-end 2007. Great Plains has appropriately requested that its proposed depreciation rates be effective January 1, 2021 and be based on the December 31, 2020 plant and reserve balances.

Pursuant to the Commission's Order issued for the Company's 2018 annual depreciation study,[4] Great Plains provided the following information in its Petition, as applicable:

- An analysis of the accounts affected by the Company's PVC replacement program.[5]
- A summary of the additions, retirements, adjustments, and transfers for plant-in-service accounts and their associated accumulated depreciation accounts, as required by Minnesota Rule 7825.0700.[6]
- The Minnesota jurisdictional amounts for the Company's gas plant-in-service accounts.[7]

The Commission's Order in Great Plains' 2019 annual depreciation study required the Company to continue to report the details of its building retirements in Account 390.0 – General Structures and Improvements in future deprecation filings.[8] Great Plains provided this information in Attachment B of its Petition.

[4] Commission's February 22, 2019 Order in Docket No. G004/D-18-369.
[5] Petition, page 3-2.
[6] Petition, pages 5-39 and 5-42, Tables 2 and 3.
[7] Great Plains' 2020 Jurisdictional Annual Report was filed on May 1, 2021 under Docket No. 21-04.
[8] Commission's January 15, 2020 Order in Docket No. G004/D-19-376.

The Commission's Order for Great Plains 2020 annual depreciation study required the Company to provide the following in its next annual depreciation update for Account 390.0:[9]

a. Move all the structures (buildings) in Account 390.0 out of their group and depreciate them individually, such that they can be depreciated individually going forward;
b. Propose allocations of the existing depreciation reserve among the structures in Account 390.0;
c. Propose individual remaining lives for the structures in Account 390.0

The Commission's Order for Great Plains' 2020 annual depreciation study also stated that the Company should: 1) continue to exclude Account 388.0 (Asset Retirement Obligations) from future depreciation studies; provide an update on the Company's PVC replacement program in future depreciation studies; and in future depreciation filings use the updated format of Petition Table 2, as described in the Attachment 6 of the Department's Comments.[10]

The Department notes that the Company complied with the Commission's Order regarding Account 390.0 as discussed on page 1 of the Petition and as shown on page 4-2 of the Petition. In addition, the Department notes that the Company continued to exclude Account 388.0 and provided an update on the Company's PVC replacement program in its Petition. Finally, the Department notes that Great Plains, for the most part, appeared to use the updated format discussed in Attachment 6 of the Department's July 14, 2020 Comments in Docket No. G004/D-20-511.[11]

Based on the above, the Department concludes that the Company has complied with prior Commission orders, as applicable.

### *C. GREAT PLAINS' DEPRECIATION METHODOLOGY*

As a capital asset is used in operations, it contributes, directly or indirectly, to an entity's cash flows. Depreciation is a cost allocation method that allows an entity to distribute the capital costs of an asset over time and approximately match the revenues generated by an asset with the cost of the asset over its useful life. It follows that an asset's depreciable life and corresponding depreciation rate should align with the time period during which the asset is used and useful.

#### *1. Statistical Determination of Asset Lives and Retirement Patterns*

Through its work with consultants, Great Plains has assigned statistical survivor curves[12] to the majority of the Company's group property accounts.[13] To most of its capital accounts, the Company has also applied average service lives (ASLs),[14] which are based on the statistical retirement analyses associated

[9] Commission's December 30, 2020 Order in Docket No. G004/D-20-511, Ordering Point No. 3.
[10] Commission's December 30, 2020 Order in Docket No. G004/D-20-511, Ordering Point Nos. 4, 5, and 6.
[11] Petition, page 5-39, Table 2
[12] In the context of utility depreciation, the survivor curve assigned to a capital asset account represents a probability distribution pertaining to the remaining useful life of the group of assets included in the relevant account.
[13] At this time, Great Plains does not assign a survivor curve to accounts 375.0, 378.0, 381.0, and 383.0.
[14] The ASL is documented in the upper right corner of Section 5, *Detailed Depreciation Calculations*, of the Petition.

with the property groups in different accounts.[15] While an account's ASL is normally consistent between annual depreciation updates, the grouped assets' *remaining* lives generally change each year, due to the impact of capital asset additions, retirements, transfers, and adjustments as well as the results of statistical analyses and the effects of the passage of time.

*2. Depreciation Calculations*

With a few noted exceptions, Great Plains depreciates its grouped assets using a Straight-Line methodology and Average Life Group (ALG) procedure, applied on a remaining life basis. As applicable, the Company has used a depreciation software to calculate the ALG remaining life associated with each vintage (i.e. year) in which the Company capitalized costs[16] under a given account.[17] To compute the *composite* remaining life of a group property account, each vintage's remaining life is weighted by the proportion of the costs capitalized in that vintage to the total amount capitalized in the account, and then the weighted vintage remaining lives are added together.[18]

Great Plains allocates its booked accumulated depreciation among the vintages included in the relevant accounts. The booked accumulated depreciation is allocated in proportion to a "calculated accumulated depreciation" (CAD)[19] factor; like the ALG remaining life computation, the CAD is an output of a depreciation software and is calculated for each capitalization year (vintage) under a given account.[20] Generally, a variance exists between each vintage's booked accumulated depreciation and CAD; the difference between these figures represents an estimate at a point in time, rather than a conclusive variance indicating a true surplus or deficit in booked accumulated depreciation.[21] Determining whether and to what extent the accumulated depreciation should be adjusted is based on the judgement of the relevant accounting professionals.

While the Company's underlying computations related to depreciation are complex, Great Plains continues to calculate its proposed depreciation rates in a manner that is typical of the Straight-Line

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[15] For account 375.0 – *Distribution System Measuring and Regulating Station Structures*, the ASL is developed using the Life Span method; Great Plains uses the Life Span method exclusively for account 375.0. Great Plains' account 375.0 contains limited investments in distribution measuring and regulating station structures. See Great Plains' May 23, 2017 initial filing at page 4-17 in Docket G004/D-17-450.

[16] The remaining life figures are documented under the columns titled "ALG Remaining Life" in Section 5, *Detailed Depreciation Calculations*, of the Petition.

[17] The remaining lives for several accounts are based at least in part on other factors. For example, the remaining lives for accounts 376.0 – *Mains*, 380.0 – *Services*, 381.0 – *Meters and Meter Installations*, and 383.0 – *House Regulators* are impacted by the progression of Great Plains' ongoing PVC replacement program.

[18] *Calculation procedure*: SUM OF[(original surviving capitalized cost for vintage X / total surviving capitalized cost for all vintages under account Y) x (remaining life of vintage X)] = composite remaining life for account Y

[19] The CAD factor depends on a combination of the ASL, survivor curve, and salvage rate associated with the relevant group property account.

[20] See the CAD figures documented under columns titled "Calculated Accumulated Depreciation" in Section 5, *Detailed Depreciation Calculations,* of the Petition.

[21] *Calculation procedure for allocating booked accumulated depreciation to a given vintage in proportion to CAD:*
(Total booked accumulated depreciation for account Y) x (CAD for vintage X / Total CAD for account Y) = amount of booked accumulated depreciation allocated to vintage X.

depreciation methodology: (total annual depreciation accrual/total original surviving capitalized cost included in the group property account).[22]

*D. GREAT PLAINS' PROPOSED DEPRECIATION RATES*

In its Petition, Great Plains proposed depreciation rates, effective January 1, 2021, that would result in an overall composite rate of 4.46 percent, which reflects an overall increase of approximately .10 percent compared to the 2020 composite depreciation rate of 4.36 percent. Great Plains' proposed deprecation rates are summarized on page 4-2, Table 1 of the Petition.

The Department notes that while composite depreciation rates can provide a succinct and consolidated view of Great Plains' depreciation proposals, the Company actually calculates depreciation rates at the individual account level. Therefore, we must consider the depreciation rates as they are presented in page 4-2, Table 1 of the Petition under the column titled "RATE." The following Department Table 1 summarizes by major plant category the composite depreciation rates proposed for 2021 compared to the corresponding rates approved in the Company's 2020 annual depreciation study, Docket No. G004/D-20-511.

**Department Table 1: Summary of Approved and Proposed Depreciation Rates for Great Plains**

| *Plant Group* | **Composite Depreciation Rate Percentage (%)** | | *Proposed Percentage (%) Increase (B – A) ÷ (A)* |
|---|---|---|---|
| | *2020 Approved (A)* | *2021 Proposed (B)* | |
| Transmission | 2.10 | 2.12 | <1 |
| Distribution | 4.68 | 4.75 | 1.50 |
| General | 4.40 | 4.64 | 5.45 |
| All Plant | 4.36 | 4.46 | 2.29 |

Department Table 1 shows that Great Plains' proposals would slightly increase the composite depreciation rate for each major plant group between 2020 and 2021. These proposed increases resulted from a combination of the effects of 2020 capital asset additions, retirements, transfers, and adjustments as well as the outcomes of the statistical analyses documented in Petition Section 5, *Detailed Depreciation Calculations*.

The Company's annual depreciation expense estimate for 2021 is based on the plant-in-service balances as of December 31, 2020. When applied to the December 31, 2020 plant-in-service balances, the newly proposed depreciation rates result in a theoretical total annual depreciation expense of $3,078,325.[23] This 2021 annual depreciation expense figure is a theoretical estimate, and the amount does *not* reflect the actual depreciation expense that Great Plains will book for 2021. The Company actually calculates depreciation expense on a monthly, not annual, basis, and it will likely book some combination of capital asset additions, retirements, transfers, and adjustments during 2021, so the actual annual depreciation expense for 2021 will differ from the theoretical estimate.

[22] See the annual depreciation accrual and original cost figures documented under columns titled "Annual Accrual" and "Original Cost," respectively, in Section 5 *Detailed Depreciation Calculations,* of the Petition.
[23] Petition, page 4-2, Table 1, "Annual Accrual Amount."

In addition to examining the proposed depreciation rates, the Department verified in its review that Great Plains has not requested modifications to the previously established average service lives, salvage rates, or survivor curves assigned to the Company's accounts. Because the Petition is an annual depreciation update, rather than a 5-year comprehensive depreciation study, the Department concludes that it is appropriate for these depreciation parameters to remain unchanged.

The Department notes that, because depreciation expense is established in a general rate case, Great Plains' ratepayers will pay the currently established rates throughout 2020, regardless of the Company's booked 2020 depreciation expense amount. The Department emphasizes that the Commission's determinations in depreciation proceedings are for accounting purposes only and are not determinations for purposes of rates.

Based on our review, the Department recommends that the Commission approve Great Plains' proposed depreciation rates, as outlined on page 4-2, Table 1 of the Petition.

*E. GREAT PLAINS' 2020 DEPRECIATION CALCULATIONS AND THE CORRESPONDING CAPITAL ASSET ADDITIONS, RETIREMENTS, TRANSFERS, AND ADJUSTMENTS*

Tables 2 and 3 of the Petition[24] present a summary of Great Plains' 2020 capital asset additions, retirements, transfers, and adjustments as well as the Company's 2020 schedule of accumulated depreciation, respectively. The following sections highlight select information around these 2020 transactions.

*1. Plant Balance and Depreciation Provisions Over Time*

The following Department Table 2 summarizes the Company's plant-in-service and depreciation provisions between 2013 and 2020. We retrieved the data in Department Table 2 from Great Plains' prior year depreciation studies.

Department Table 2 shows that, over time, the Company's depreciation reserve (i.e. accumulated depreciation) ratio has generally trended downward, with notable reserve ratio decreases between 2014 and 2015 as well as between 2017 and 2018. These changes in Great Plains' reserve ratio are consistent with the Company's continued investment in its system and the especially significant plant-in-service increases reported for 2015 and 2018. Additionally, Department Table 2 demonstrates that the Company's annual booked depreciation expense has trended steadily upward, a pattern that is logical in the context of the increasing plant-in-service balances and composite depreciation rates.

[24] Petition, pages 5-39 and 5-43.

**Department Table 2: Great Plains' Plant-In-Service and Depreciation Provision Summary 2013 – 2020**

| *Year* | *Year-end Plant Balance ($)* | *Increase in Plant Balance ($)* | *Annual Depreciation Expense Booked ($)* | *Approved Composite Depreciation Accrual Rate* | *Year-end Depreciation Reserve Balance[25] ($)* | *Increase in Depreciation Reserve Balance ($)* | *Year-end Depreciation Reserve Ratio* |
|---|---|---|---|---|---|---|---|
| 2020 | 71,941,189 | 3,425,574 | 3,083,610 | 4.36% | 33,855,871 | 1,366,741 | 47.06% |
| 2019 | 68,515,615 | 4,495,793 | 2,863,934 | 4.32% | 32,489,130[26] | 2,000,551 | 47.42% |
| 2018 | 64,019,822 | 8,403,694 | 2,540,871 | 4.31% | 30,488,579 | 63,186 | 47.62% |
| 2017 | 55,616,128 | 1,231,739 | 2,245,003 | 4.31% | 30,425,393 | 1,273,926 | 54.71% |
| 2016 | 54,384,389 | 6,029,130 | 2,073,206 | 3.81% | 29,151,467 | 2,196,537 | 53.60% |
| 2015 | 48,355,259 | 6,894,986 | 1,828,985 | 3.78% | 26,954,930 | 993,921 | 55.74% |
| 2014 | 41,460,273 | 2,984,892 | 1,515,365 | 3.65% | 25,961,009 | 942,482 | 62.62% |
| 2013 | 38,475,381 | n/a | 1,404,487 | 3.65% | 25,018,527 | n/a | 65.02% |

*2. Depreciation Expense Provision Calculations for 2020*

As part of its review, the Department conducted a high-level analysis of the 2020 depreciation expense provisions reported by Great Plains on page 5-42, Table 3 of the Petition to determine whether these provisions are reasonable in the context of the 2020 plant-in-service activity, asset remaining lives, and the 2020 approved depreciation rates. Based on the results of this analysis, the Department concludes that the 2020 depreciation expense provisions detailed in Petition Table 3 are reasonable.

*3. Great Plains' Building Retirements*

As shown in Attachment B of the Petition, Great Plains reported $45,959 in 2020 building-related retirements in Account 390.0 – *General Structures and Improvements.* The Department reviewed these transactions for reasonableness and does not have any concerns, especially given the rather small dollar amount of the transactions.

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[25] For better comparability among all years documented in Department Table 2, the depreciation reserve balances exclude Risk Work in Progress (RWIP) reserve amounts.

[26] The year-end 2019 depreciation reserve shown in Department Table 2 does not match the depreciation reserve shown in Petition Table 3 in Docket No. G004/D-20-511, because Petition Table 3 erroneously included a depreciation reserve balance for Account 388.0 – ARO (Asset Retirement Obligation). In response to a Department information request, Great Plains clarified that it should have excluded Account 388.0 from the depreciation study (Department Attachment 3). Therefore, the Department excluded the Account 388.0 depreciation reserve balance from the corresponding 2019 total documented in Department Table 2. → ($33,861,539 - $1,372,409) = 32,489,130. → Figures in the preceding calculation are shown in Petition Table 3, page 5-40.

### *F. UPDATE ON PVC REPLACEMENT PROGRAM*

As required, Great Plains provided an update on its PVC replacement program on page 3-2 of its Petition. Great Plains stated:

> Great Plains continues its mains and services PVC replacement program and at the end of 2020, approximately 46% of total mains and 50% of total services planned to be replaced has been completed. Last year's report stated 45% of mains and 54% of services were completed. Due to the continual improvements to the Company's DIMP model, the quantity of identified PVC pipe has increased, which accounts for the discrepancy. The planned PVC replacement projects for 2021 will be in Montevideo. The remaining life of Account 376 is largely dependent on the life of the PVC replacement program and has only changed marginally from 32.4 years as calculated in the 2020 update to 32.6 years in this technical update. Also as noted in the detailed depreciation calculations related to account 376.00 – Transmission – Mains at page 5-4 of this report, the level of capital additions have remained relatively consistent over the period since the last full depreciation study. As such, the depreciation rates for Accounts 381 and 383, Meters and House Regulators, respectively, presented in the current technical update are unchanged from the previous study. During 2020, 41,187 feet of mains and 567 services were replaced. Great Plains will continue to monitor the status of the PVC replacement program, and will provide an update in future depreciation studies.

As explained in the Company's prior 5-year depreciation study,[27] in 2011[28] Great Plains initiated a 15-year PVC Replacement program, part of which involves visiting customer sites to replace meter bars, house regulators, and older meters that cannot be refurbished. Therefore, the depreciation rates developed for these accounts reflect the planned PVC replacement program's impact on the existing assets' retirement. The current Petition proposes to continue using the same depreciation rates initially approved by the Commission in Great Plains' most recent 5-year depreciation study;[29] this proposal is also consistent with the depreciation rates approved for the relevant accounts in the Company's 2018, 2019, and 2020 annual depreciation studies.[30]

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[27] See Department's October 2, 2017 *Comments*, pages 4 and 5, in Docket No. G004/D-17-450.
[28] See Direct Testimony of Patrick Darras in Docket No. G004/GR-15-879, Exhibit 10, page 10.
[29] Docket No. G004/D-17-450.
[30] Docket Nos. G004/D-18-369, G004/D-19-376, and G004/D-20-511.

Department Table 3 below shows the depreciation rates approved for accounts 378.0, 381.0, and 383.0 between 2013 and 2020. The depreciation rates for these accounts are based on the PVC replacement program period or phase and its progression over time.[31] The Department notes that it is plausible for the depreciation rates to remain unchanged between years, as Great Plains has proposed in its current Petition for 2020.

**Department Table 3: Depreciation Rates Approved for Great Plains' Accounts 378.0, 381.0, and 383.0**

| | Approved Depreciation Rate (%) | | |
|---|---|---|---|
| *Year* | *Account 378.0* | *Account 381.0* | *Account 383.0* |
| 2013 | 2.70 | 7.49 | 5.38 |
| 2014 | 5.11 | 8.05 | 6.14 |
| 2015 | 2.83 | 8.14 | 6.38 |
| 2016 | 2.83 | 8.14 | 6.38 |
| 2017 | 12.55 | 9.91 | 6.62 |
| 2018 | 12.55 | 9.91 | 6.62 |
| 2019 | 12.55 | 9.91 | 6.62 |
| 2020 | 12.55 | 9.91 | 6.62 |

The Department concludes that using the previously approved depreciation rates for these accounts for 2021 is reasonable. However, as this program progresses, the Department expects Great Plains to adjust the depreciation rates as needed to reflect changes associated with the relevant asset replacements. The Department recommends that the Commission continue to require Great Plains to provide an update on the Company's PVC replacement program in its future depreciation studies.

## III. CONCLUSION AND RECOMMENDATIONS

Based on our review, the Department concludes that Great Plains' Petition complies with the applicable statutes and Commission orders, and that the Company's depreciation proposals in the instant docket are reasonable. Therefore, the Department recommends that the Commission take the following actions:

- Approve Great Plains' proposed depreciation rates, as outlined in Table 1 of the Petition, with an effective date of January 1, 2021.
- Require Great Plains to continue to exclude Account 388.0 – Asset Retirement Obligations from its future depreciation studies.
- Require Great Plains to continue to provide an update on the Company's PVC replacement program in its future depreciation studies.

The Department emphasizes that the Commission's determination in depreciation proceedings are for accounting purposes only and are not a determination for purposes of rates.

/ar

[31] Docket No. G004/D-17-450.

CERTIFICATE OF SERVICE

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

Minnesota Department of Commerce
Comments

Docket No. G004/D-21-372

Dated this 5th day of October 2021

/s/Sharon Ferguson

| 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<br>St. Paul,<br>MN<br>55101 | Electronic Service | Yes | OFF_SL_21-372_D-21-372 |
| Sharon | Ferguson | sharon.ferguson@state.mn.us | Department of Commerce | 85 7th Place E Ste 280<br>Saint Paul,<br>MN<br>551012198 | Electronic Service | No | OFF_SL_21-372_D-21-372 |
| Travis | Jacobson | travis.jacobson@mdu.com | Great Plains Natural Gas Company | 400 N 4th St<br>Bismarck,<br>ND<br>58501 | Electronic Service | Yes | OFF_SL_21-372_D-21-372 |
| Brian | Meloy | brian.meloy@stinson.com | STINSON LLP | 50 S 6th St Ste 2600<br>Minneapolis,<br>MN<br>55402 | Electronic Service | Yes | OFF_SL_21-372_D-21-372 |
| Generic Notice | Residential Utilities Division | residential.utilities@ag.state.mn.us | Office of the Attorney General-RUD | 1400 BRM Tower<br>445 Minnesota St<br>St. Paul,<br>MN<br>551012131 | Electronic Service | Yes | OFF_SL_21-372_D-21-372 |
| Will | Seuffert | Will.Seuffert@state.mn.us | Public Utilities Commission | 121 7th Pl E Ste 350<br>Saint Paul,<br>MN<br>55101 | Electronic Service | Yes | OFF_SL_21-372_D-21-372 |