



414 Nicollet Mall
Minneapolis, Minnesota 55401

May 25, 2018

—VIA ELECTRONIC FILING—

Daniel P. Wolf
Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
St. Paul, Minnesota 55101

RE: SUPPLEMENTAL REPLY COMMENTS
STATE ENERGY POLICY RIDER
DOCKET NO. G002/M-18-184

Dear Mr. Wolf:

Northern States Power Company, doing business as Xcel Energy, submits to the Minnesota Public Utilities Commission this Supplement to our Reply Comments originally filed on May 14, 2018 regarding our request for approval of 2018 State Energy Policy (SEP) Rider revenue requirements and our proposed SEP Adjustment Factor.

As discussed in our May 14 Reply Comments, we have been exploring alternative treatments to minimize customer impacts related to the proration of accumulated deferred income taxes (ADIT). We took steps to evaluate this topic in significant depth and explore what alternative treatments could be applied across all of the Company's open rider proceedings so as to minimize the customer impact while still maintaining the significant deferred tax benefits provided to our customers.

The Company engaged Deloitte Tax Services to evaluate our rider calculations and propose any further optimizations that could be applied. Deloitte along with our tax experts identified three possible modifications:

- 1) Treat each forecast month as a test period since the revenue requirements in these riders are calculated monthly. This allows the monthly ADIT balance to be reset to its un-prorated beginning balance and only the monthly activity receives the proration.
- 2) Then apply a mid-month convention for the proration factors in each month.

- 3) Remove ADIT from the beginning-of-month and end-of-month rate base average, since the proration is itself a form of averaging.

These treatments significantly reduce the proration impact to the ratepayers in these rider mechanisms.

The ADIT prorate is embedded in the rate base calculation. As such, we provide Table 1 to identify the revenue requirement impact on each individual segment of the cast iron pipe replacement project included in the rider. The result reduces the revenue requirement of the ADIT prorate treatment by about 99% from our as-filed treatment.

Table 1

ADIT Revenue Requirements (Whole Dollars)				
	As Filed	Refined	Difference	% Change
Faribault	\$7.06	\$0.04	(\$7.02)	
Saint Paul	\$798.64	\$4.71	(\$793.93)	
Newport	\$10.21	\$0.06	(\$10.15)	
Winona	\$83.62	\$0.50	(\$83.12)	
White Bear	\$7.15	\$0.04	(\$7.11)	
Red Wing	\$4.80	\$0.03	(\$4.77)	
Total	\$911.48	\$5.38	(\$906.10)	99.4%

Incorporating the updates to the ADIT proration changes the proposed rate. Assuming a July 1, 2018 implementation date and recovery over 12 months, the 2018 SEP Rider adjustment factor decreases from \$0.001960 per kWh in our initial Petition to \$0.001959 per kWh. This is a reduction of approximately \$0.01 per month for an average residential customer compared to the rate shown in the Petition.

Attached to this Supplement are revised Petition attachments to incorporate the ADIT treatment. We provide the following revised attachments:

- Attachment A2 Rate Factor: 2016-2019
- Attachment B Tracker
- Attachment D2 Tracker Detail – Cast Iron Replacement Revenue Requirement
- Attachment D4 Revenue Collections (SEP Rider Fiscal Period July – June)

We appreciate the input and discussion the Department has provided thus far in what we acknowledge to be a complex topic. Given the minimal difference that now exists between the parties' interpretations of ADIT Prorate, the Company would be interested in follow-up discussions to determine if the adjustments can result in a

satisfactory outcome for all parties. Additionally, we believe that, given the guidance received from recent IRS rulings and work with Deloitte Tax Services, it is no longer necessary for the Company to submit its own private letter ruling from the IRS. We look forward to resolving remaining differences with parties.

Pursuant to Minn. Stat. § 216.17, subd. 3, we have electronically filed this document, and served copies of the summary on the parties on the attached service lists.

If you have any questions regarding this filing please contact Rebecca Eilers at 612-330-5570 or rebecca.d.eilers@xcelenergy.com , or me at 612-330-7681 or lisa.r.peterson@xcelenergy.com.

Sincerely,

/s/

LISA R. PETERSON
MANAGER, REGULATORY ANALYSIS

Enclosures
c: Service List

Gas Rate Factor - As Adjusted ADIT Prorate (A)					
	note	2016 Approved	2017 Forecast	2018 Forecast	2019 Forecast
Revenue Requirement	1	\$ 1,315,002	\$ 1,530,774	\$ 1,766,059	\$ 1,377,227
Forecasted Therms	2	961,310,996	-	901,480,683	892,773,230
Gas Rate/therm	3	0.001368	N/A See Note 5	0.001959	0.001543
Implemented Rate/therm		0.001368	N/A See Note 5	TBD	TBD
Residential bill impact / Month	4	\$ 0.10	N/A See Note 5	\$ 0.14	\$ 0.11
Residential bill impact / Year	4	\$ 1.15	N/A See Note 5	\$ 1.65	\$ 1.30

Notes:

- (1) For 2017, 2018, and 2019, refer to Gas Tracker (Attachment B) for supporting detail. For 2016, refer to Docket No. G002/M-16-206.
- (2) For 2017, 2018, and 2019, refer to Gas Tracker Detail: Revenue Collections (Attachment D4) for supporting detail. For 2016, refer to the August 24, 2017 Commission Order in Docket No. G002/M-17-174.
- (3) 2016 rate approved in Docket No. G002/M-16-206. For 2017, 2018, and 2019 rates are forecasted.
- (4) Assumes 844 therms per year which equates to 70.33 therms per month.
- (5) 2017 rate not implemented, for 2017 the Approved 2016 rate continued in effect for July 2017 through June 2018.

Gas Tracker - As Adjusted ADIT Prorate (A)

	Reference Attachment	Carryover Balance	Jul-15 Actual	Aug-15 Actual	Sep-15 Actual	Oct-15 Actual	Nov-15 Actual	Dec-15 Actual	Jan-16 Actual	Feb-16 Actual	Mar-16 Actual	Apr-16 Actual	May-16 Actual	Jun-16 Actual	Total - 15/16 Actual
ADRND (1)	D1	\$ -	\$ -	\$ -	\$ 12,911	\$ -	\$ -	\$ 1,868	\$ -	\$ -	\$ 6,454	\$ -	\$ -	\$ 10,646	\$ 31,879
Cast Iron	D2	\$ 158,756	\$ 158,341	\$ 157,927	\$ 157,513	\$ 157,098	\$ 156,684	\$ 155,524	\$ 155,130	\$ 154,736	\$ 154,342	\$ 153,948	\$ 153,554	\$ 153,160	\$ 1,873,555
Cast Iron O&M Credit	D3	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (72,310)
Carryover from Prev Yr (2)		\$ (1,245,117)	\$ (103,760)	\$ (103,760)	\$ (103,760)	\$ (103,760)	\$ (103,760)	\$ (103,760)	\$ (103,760)	\$ (103,760)	\$ (103,760)	\$ (103,760)	\$ (103,760)	\$ (103,760)	\$ (1,245,117)
Revenue Requirements (3)			\$ 48,970	\$ 48,556	\$ 61,053	\$ 47,727	\$ 47,313	\$ 48,766	\$ 45,739	\$ 45,345	\$ 51,405	\$ 44,557	\$ 44,163	\$ 54,415	\$ 588,008
Revenue Collections (4)	D4		\$ 97,466	\$ 85,412	\$ 88,900	\$ 90,860	\$ 132,683	\$ 161,745	\$ 95,779	\$ 97,468	\$ 90,171	\$ 61,438	\$ 43,498	\$ 33,357	\$ 1,078,776
Carbon Offset Payments (5)			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balance (6) (7)			\$ (48,495)	\$ (85,352)	\$ (113,199)	\$ (156,331)	\$ (241,701)	\$ (354,680)	\$ (404,720)	\$ (456,843)	\$ (495,609)	\$ (512,491)	\$ (511,825)	\$ (490,768)	\$ (490,768)

	Reference Attachment	Carryover Balance	Jul-16 Actual	Aug-16 Actual	Sep-16 Actual	Oct-16 Actual	Nov-16 Actual	Dec-16 Actual	Jan-17 Actual	Feb-17 Actual	Mar-17 Actual	Apr-17 Actual	May-17 Actual	Jun-17 Actual	Total - 16/17 Actual
ADRND (1)	D1	\$ -	\$ -	\$ -	\$ 10,336	\$ -	\$ -	\$ (16,871)	\$ -	\$ -	\$ 13,781	\$ -	\$ -	\$ 6,095	\$ 13,341
Cast Iron	D2	\$ 153,160	\$ 152,766	\$ 152,372	\$ 151,978	\$ 151,584	\$ 151,190	\$ 149,917	\$ 148,540	\$ 148,164	\$ 147,787	\$ 147,410	\$ 147,033	\$ 146,656	\$ 1,800,904
Cast Iron O&M Credit	D3	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (72,310)
Carryover from Prev Yr (2)		\$ (490,768)	\$ (40,897)	\$ (40,897)	\$ (40,897)	\$ (40,897)	\$ (40,897)	\$ (40,897)	\$ (40,897)	\$ (40,897)	\$ (40,897)	\$ (40,897)	\$ (40,897)	\$ (40,897)	\$ (490,768)
Revenue Requirements (3)			\$ 106,237	\$ 105,843	\$ 115,785	\$ 105,055	\$ 104,661	\$ 87,396	\$ 101,994	\$ 101,617	\$ 115,022	\$ 100,864	\$ 100,487	\$ 106,205	\$ 1,251,167
Revenue Collections (4)	D4		\$ 53,363	\$ 72,224	\$ 46,484	\$ 55,752	\$ 81,501	\$ 126,152	\$ 216,830	\$ 158,142	\$ 166,519	\$ 112,783	\$ 87,220	\$ 65,716	\$ 1,242,685
Carbon Offset Payments (5)			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balance (6) (7)			\$ 52,875	\$ 86,494	\$ 155,796	\$ 205,099	\$ 228,259	\$ 189,503	\$ 74,668	\$ 18,143	\$ (33,354)	\$ (45,273)	\$ (32,000)	\$ 8,483	\$ 8,483

	Reference Attachment	Carryover Balance	Jul-17 Actual	Aug-17 Actual	Sep-17 Actual	Oct-17 Actual	Nov-17 Actual	Dec-17 Actual	Jan-18 Forecast	Feb-18 Forecast	Mar-18 Forecast	Apr-18 Forecast	May-18 Forecast	Jun-18 Forecast	Total - 17/18 Forecast
ADRND (1)	D1	\$ -	\$ -	\$ -	\$ 5,884	\$ -	\$ -	\$ 1,269	\$ -	\$ -	\$ 13,781	\$ -	\$ -	\$ 6,095	\$ 27,030
Cast Iron	D2	\$ 138,464	\$ 138,119	\$ 137,774	\$ 137,429	\$ 137,084	\$ 136,739	\$ 124,322	\$ 124,057	\$ 123,792	\$ 123,527	\$ 123,263	\$ 122,998	\$ 122,733	\$ 1,567,571
Cast Iron O&M Credit	D3	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (72,310)
Carryover from Prev Yr (2)		\$ 8,483	\$ 707	\$ 707	\$ 707	\$ 707	\$ 707	\$ 707	\$ 707	\$ 707	\$ 707	\$ 707	\$ 707	\$ 707	\$ 8,483
Revenue Requirements (3)			\$ 133,146	\$ 132,800	\$ 138,340	\$ 132,110	\$ 131,765	\$ 132,690	\$ 119,003	\$ 118,738	\$ 132,255	\$ 118,209	\$ 117,944	\$ 123,773	\$ 1,530,774
Revenue Collections (4)	D4		\$ 66,869	\$ 49,669	\$ 52,454	\$ 58,662	\$ 108,577	\$ 156,722	\$ 192,409	\$ 160,607	\$ 133,775	\$ 82,127	\$ 65,516	\$ 52,121	\$ 1,179,507
Carbon Offset Payments (5)			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balance (6) (7)			\$ 66,277	\$ 149,408	\$ 235,294	\$ 308,742	\$ 331,931	\$ 307,899	\$ 234,493	\$ 192,625	\$ 191,105	\$ 227,186	\$ 279,614	\$ 351,267	\$ 351,267

	Reference Attachment	Carryover Balance	Jul-18 Forecast	Aug-18 Forecast	Sep-18 Forecast	Oct-18 Forecast	Nov-18 Forecast	Dec-18 Forecast	Jan-19 Forecast	Feb-19 Forecast	Mar-19 Forecast	Apr-19 Forecast	May-19 Forecast	Jun-19 Forecast	Total - 18/19 Forecast
ADRND (1)	D1	\$ -	\$ -	\$ -	\$ 5,884	\$ -	\$ -	\$ 5,884	\$ -	\$ -	\$ 13,781	\$ -	\$ -	\$ 6,095	\$ 31,645
Cast Iron	D2	\$ 122,733	\$ 122,468	\$ 122,203	\$ 121,939	\$ 121,673	\$ 121,409	\$ 121,160	\$ 120,897	\$ 120,636	\$ 120,374	\$ 120,113	\$ 119,851	\$ 119,589	\$ 1,455,457
Cast Iron O&M Credit	D3	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (72,310)
Carryover from Prev Yr (2)		\$ 351,267	\$ 29,272	\$ 29,272	\$ 29,272	\$ 29,272	\$ 29,272	\$ 29,272	\$ 29,272	\$ 29,272	\$ 29,272	\$ 29,272	\$ 29,272	\$ 29,272	\$ 351,267
Revenue Requirements (3)			\$ 145,980	\$ 145,715	\$ 151,334	\$ 145,185	\$ 144,919	\$ 150,540	\$ 144,406	\$ 144,144	\$ 157,664	\$ 143,621	\$ 143,360	\$ 149,192	\$ 1,766,059
Revenue Collections (4)	D4		\$ 89,375	\$ 81,016	\$ 75,184	\$ 97,639	\$ 169,587	\$ 253,713	\$ 279,996	\$ 227,307	\$ 193,659	\$ 125,101	\$ 96,677	\$ 76,747	\$ 1,766,001
Carbon Offset Payments (5)			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balance (6) (7)			\$ 56,605	\$ 121,304	\$ 197,454	\$ 245,000	\$ 220,332	\$ 117,159	\$ (18,431)	\$ (101,594)	\$ (137,589)	\$ (119,070)	\$ (72,387)	\$ 58	\$ 58

	Reference Attachment	Carryover Balance	Jul-19 Forecast	Aug-19 Forecast	Sep-19 Forecast	Oct-19 Forecast	Nov-19 Forecast	Dec-19 Forecast	Jan-20 Forecast	Feb-20 Forecast	Mar-20 Forecast	Apr-20 Forecast	May-20 Forecast	Jun-20 Forecast	Total - 19/20 Forecast
ADRND (1)	D1	\$ -	\$ -	\$ -	\$ 5,884	\$ -	\$ -	\$ 5,884	\$ -	\$ -	\$ 13,781	\$ -	\$ -	\$ 6,095	\$ 31,645
Cast Iron	D2	\$ 119,590	\$ 119,328	\$ 119,066	\$ 118,805	\$ 118,543	\$ 118,282	\$ 118,023	\$ 117,762	\$ 117,501	\$ 117,239	\$ 116,978	\$ 116,717	\$ 116,456	\$ 1,417,833
Cast Iron O&M Credit	D3	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (6,026)	\$ (72,310)
Carryover from Prev Yr (2)		\$ 58	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 58
Revenue Requirements (3)			\$ 113,569	\$ 113,307	\$ 118,930	\$ 112,784	\$ 112,522	\$ 118,145	\$ 112,002	\$ 111,741	\$ 125,261	\$ 111,218	\$ 110,957	\$ 116,790	\$ 1,377,227
Revenue Collections (4)	D4		\$ 68,262	\$ 70,383	\$ 56,726	\$ 102,656	\$ 136,318	\$ 191,126	\$ 211,883	\$ 178,447	\$ 150,988	\$ 89,877	\$ 64,642	\$ 56,240	\$ 1,377,549
Carbon Offset Payments (5)			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balance (6) (7)			\$ 45,307	\$ 88,231	\$ 150,435	\$ 160,563	\$ 136,767	\$ 63,787	\$ (36,095)	\$ (102,802)	\$ (128,529)	\$ (107,188)	\$ (60,873)	\$ (322)	\$ (322)

Notes:

- (1) ADRND actual expenses are for invoiced amounts. Refer to Attachment D1 for supporting detail for amounts beginning in 2016.
- (2) The Carryover from Previous Year is the Balance (Revenue Requirements minus Revenue Collections) from the preceding year. That total is divided by 12 to spread the Carryover evenly throughout the year.
- (3) Revenue Requirements are the total SEP revenue requirements for the year plus the Carryover from the previous year.
- (4) Revenue Collections are actual through December 2016 and forecasts thereafter.
- (5) The Company does not forecast any carbon offset payments related to the gas cast iron pipe project.
- (6) Balance is the amount (over) under collected or the difference between the total revenue requirements and the amount of revenue received from customers under this Rider.

Gas Tracker Detail - As Adjusted ADIT Prorate (A)													
Cast Iron Replacement Revenue Requirement by Month													
Rate Base	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Annual-15/16
Plus CWIP Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Plus Plant In-Service	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108
Less Book Depreciation Reserve	1,431,998	1,461,251	1,490,504	1,519,757	1,549,009	1,578,262	1,607,515	1,636,768	1,666,021	1,695,274	1,724,527	1,753,779	1,753,779
Less Accum Deferred Taxes	951,229	965,885	980,541	995,197	1,009,853	1,024,509	1,039,165	1,049,854	1,062,527	1,075,199	1,087,872	1,100,544	1,100,544
End Of Month Rate Base	11,352,881	11,308,972	11,265,063	11,221,154	11,177,246	11,133,337	11,091,411	11,049,486	11,007,561	10,965,636	10,923,711	10,881,785	10,881,785
Average Rate Base (BOM/EOM)	11,374,836	11,330,927	11,287,018	11,243,109	11,199,200	11,155,291	11,112,374	11,070,449	11,028,523	10,986,598	10,944,673	10,902,748	11,136,512
Calculation of Return													
Plus Debt Return	21,328	21,245	21,163	21,081	20,999	20,916	20,834	20,752	20,670	20,588	20,506	20,424	248,916
Plus Equity Return	50,428	50,234	50,039	49,844	49,650	49,455	49,260	49,065	48,870	48,675	48,480	48,285	591,901
Total Return	71,756	71,479	71,202	70,925	70,648	70,371	69,730	69,467	69,204	68,941	68,678	68,415	840,817
Income Statement Items													
Plus Property Taxes	22,532	22,532	22,532	22,532	22,532	22,532	22,122	22,122	22,122	22,122	22,122	22,122	267,922
Plus Book Depreciation	29,253	29,253	29,253	29,253	29,253	29,253	29,253	29,253	29,253	29,253	29,253	29,253	351,034
Plus Deferred Taxes	14,656	14,656	14,656	14,656	14,656	14,656	12,672	12,672	12,672	12,672	12,672	12,672	163,971
Plus Current Taxes	20,559	20,421	20,284	20,147	20,009	19,872	21,747	21,610	21,473	21,336	21,200	21,063	249,811
Total Income Statement Expense	87,000	86,862	86,725	86,587	86,450	86,313	85,794	85,663	85,532	85,401	85,270	85,140	1,032,738
Total Revenue Requirements	158,756	158,341	157,927	157,513	157,098	156,684	155,524	155,130	154,736	154,342	153,948	153,554	1,873,555
Jurisdictional Revenue Requirement	158,756	158,341	157,927	157,513	157,098	156,684	155,524	155,130	154,736	154,342	153,948	153,554	1,873,555

Rate Base	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Annual-16/17
Plus CWIP Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Plus Plant In-Service	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108
Less Book Depreciation Reserve	1,783,032	1,812,285	1,841,538	1,870,790	1,900,043	1,929,296	1,958,549	1,987,802	2,017,055	2,046,307	2,075,560	2,104,813	2,104,813
Less Accum Deferred Taxes	1,115,217	1,125,889	1,136,561	1,147,233	1,157,905	1,168,577	1,179,249	1,189,921	1,200,593	1,211,265	1,221,937	1,232,609	1,242,429
End Of Month Rate Base	10,839,860	10,797,934	10,756,009	10,714,084	10,672,158	10,630,233	10,590,005	10,549,778	10,509,550	10,469,322	10,429,094	10,388,867	10,388,867
Average Rate Base (BOM/EOM)	10,860,822	10,818,897	10,776,972	10,735,046	10,693,121	10,651,196	10,610,119	10,569,042	10,527,965	10,486,888	10,445,811	10,404,734	10,632,779
Calculation of Return													
Plus Debt Return	20,093	20,015	19,937	19,860	19,782	19,705	19,627	19,550	19,472	19,394	19,316	19,238	234,997
Plus Equity Return	48,059	47,874	47,688	47,503	47,317	47,132	46,946	46,761	46,575	46,390	46,204	46,019	547,075
Total Return	68,152	67,889	67,625	67,362	67,099	66,836	66,573	66,310	66,047	65,784	65,521	65,258	792,072
Income Statement Items													
Plus Property Taxes	22,122	22,122	22,122	22,122	22,122	22,122	20,525	20,525	20,525	20,525	20,525	20,525	255,880
Plus Book Depreciation	29,253	29,253	29,253	29,253	29,253	29,253	29,253	29,253	29,253	29,253	29,253	29,253	351,034
Plus Deferred Taxes	12,672	12,672	12,672	12,672	12,672	12,672	10,975	10,975	10,975	10,975	10,975	10,975	141,884
Plus Current Taxes	20,962	20,831	20,700	20,569	20,438	20,307	21,851	21,720	21,600	21,475	21,350	21,225	253,054
Total Income Statement Expense	85,009	84,878	84,747	84,616	84,485	84,354	82,604	82,479	82,353	82,228	82,103	81,977	1,001,832
Total Revenue Requirements	153,160	152,766	152,372	151,978	151,584	151,190	148,917	148,540	148,164	147,787	147,410	147,033	1,800,904
Jurisdictional Revenue Requirement	153,160	152,766	152,372	151,978	151,584	151,190	148,917	148,540	148,164	147,787	147,410	147,033	1,800,904

Rate Base	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Annual-17/18
Plus CWIP Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Plus Plant In-Service	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108
Less Book Depreciation Reserve	2,134,066	2,163,319	2,192,572	2,221,824	2,251,077	2,280,330	2,309,583	2,338,836	2,368,088	2,397,341	2,426,594	2,455,847	2,455,847
Less Accum Deferred Taxes	1,253,404	1,264,378	1,275,353	1,286,328	1,297,303	1,308,278	1,319,253	1,330,228	1,341,203	1,352,178	1,363,153	1,374,128	1,385,103
End Of Month Rate Base	10,348,639	10,308,411	10,268,183	10,227,955	10,187,727	10,147,500	10,111,601	10,075,703	10,039,805	10,003,907	9,968,009	9,932,111	9,932,111
Average Rate Base (BOM/EOM)	10,368,753	10,328,525	10,288,297	10,248,070	10,207,842	10,167,614	10,129,551	10,093,652	10,057,753	10,021,854	9,985,956	9,950,057	10,153,994
Calculation of Return													
Plus Debt Return	18,923	18,850	18,776	18,703	18,629	18,556	18,482	18,408	18,334	18,260	18,186	18,112	222,372
Plus Equity Return	41,043	40,884	40,725	40,565	40,406	40,247	40,096	39,954	39,812	39,670	39,528	39,386	482,315
Total Return	59,966	59,733	59,501	59,268	59,035	58,803	58,583	58,375	58,167	57,960	57,752	57,544	704,687
Income Statement Items													
Plus Property Taxes	20,525	20,525	20,525	20,525	20,525	20,525	20,525	20,525	20,525	20,525	20,525	20,525	246,300
Plus Book Depreciation	29,253	29,253	29,253	29,253	29,253	29,253	29,253	29,253	29,253	29,253	29,253	29,253	351,034
Plus Deferred Taxes	10,975	10,975	10,975	10,975	10,975	10,975	6,646	6,646	6,646	6,646	6,646	6,646	105,725
Plus Current Taxes	17,746	17,633	17,521	17,409	17,296	17,184	19,316	19,258	19,201	19,144	19,087	19,029	159,824
Total Income Statement Expense	78,498	78,386	78,274	78,161	78,049	77,937	77,825	77,713	77,601	77,489	77,377	77,265	962,884
Total Revenue Requirements	138,464	138,119	137,774	137,429	137,084	136,739	124,322	124,057	123,792	123,527	123,262	122,997	1,567,571
Jurisdictional Revenue Requirement	138,464	138,119	137,774	137,429	137,084	136,739	124,322	124,057	123,792	123,527	123,262	122,997	1,567,571

Rate Base	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Annual-18/19
Plus CWIP Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Plus Plant In-Service	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108
Less Book Depreciation Reserve	2,485,100	2,514,353	2,543,605	2,572,858	2,602,111	2,631,364	2,660,617	2,689,870	2,719,122	2,748,375	2,777,628	2,806,881	2,806,881
Less Accum Deferred Taxes	1,351,370	1,358,016	1,364,769	1,371,522	1,378,275	1,385,028	1,391,781	1,398,534	1,405,287	1,412,040	1,418,793	1,425,546	1,425,546
End Of Month Rate Base	9,899,639	9,863,740	9,827,841	9,791,942	9,756,043	9,720,144	9,684,245	9,648,346	9,612,447	9,576,548	9,540,649	9,504,750	9,504,750
Average Rate Base (BOM/EOM)	9,914,265	9,878,366	9,842,467	9,806,568	9,770,669	9,734,770	9,698,871	9,662,972	9,627,073	9,591,174	9,555,275	9,519,376	9,720,531
Calculation of Return													
Plus Debt Return	18,094	18,028	17,962	17,897	17,831	17,766	17,701	17,636	17,571	17,506	17,441	17,376	212,812
Plus Equity Return	39,244	39,102	38,959	38,818	38,675	38,533	38,392	38,252	38,112	37,971	37,831	37,690	461,579
Total Return	57,337	57,130	56,922	56,715	56,506	56,299	56,093	55,887	55,683	55,477	55,273	55,067	674,391
Income Statement Items													
Plus Property Taxes	20,525	20,525	20,525	20,525	20,525	20,525	20,525	20,525	20,525	20,525	20,525	20,525	246,300
Plus Book Depreciation	29,253	29,253	29,253	29,253	29,253	29,253	29,253	29,253	29,253	29,253	29,253	29,253	351,034
Plus Deferred Taxes	6,646	6,646	6,646	6,646	6,646	6,646	6,196	6,196	6,196	6,196	6,196	6,196	77,054
Plus Current Taxes	8,972	8,915	8,857	8,800	8,743	8,686	9,092	9,036	8,979	8,922	8,866</		

	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Annual-19/20
Rate Base													
Plus CWIP Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Plus Plant In-Service	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108
Less Book Depreciation Reserve	2,836,134	2,865,386	2,894,639	2,923,892	2,953,145	2,982,398	3,011,651	3,040,903	3,070,156	3,099,409	3,128,662	3,157,915	3,157,915
Less Accum Deferred Taxes	1,428,207	1,434,403	1,440,699	1,446,796	1,453,092	1,459,189	1,465,352	1,471,473	1,477,608	1,483,835	1,489,865	1,496,092	1,496,092
End Of Month Rate Base	9,471,768	9,436,319	9,400,770	9,365,420	9,329,871	9,294,522	9,259,106	9,223,732	9,188,344	9,152,864	9,117,582	9,082,102	9,082,102
Average Rate Base (BOM/EOM)	9,486,394	9,450,945	9,415,396	9,380,047	9,344,498	9,309,148	9,273,732	9,238,358	9,202,970	9,167,490	9,132,208	9,096,729	9,294,576
Calculation of Return													
Plus Debt Return	17,313	17,248	17,183	17,119	17,054	16,989	16,925	16,860	16,795	16,731	16,666	16,602	203,484
Plus Equity Return	37,550	37,410	37,269	37,129	36,989	36,849	36,709	36,569	36,428	36,288	36,148	36,008	441,346
Total Return	54,863	54,658	54,452	54,248	54,042	53,838	53,633	53,429	53,224	53,019	52,815	52,609	644,830
Income Statement Items													
Plus Property Taxes	20,525	20,525	20,525	20,525	20,525	20,525	20,525	20,525	20,525	20,525	20,525	20,525	246,300
Plus Book Depreciation	29,253	29,253	29,253	29,253	29,253	29,253	29,253	29,253	29,253	29,253	29,253	29,253	351,034
Plus Deferred Taxes	6,196	6,196	6,196	6,196	6,196	6,196	6,128	6,128	6,128	6,128	6,128	6,128	73,947
Plus Current Taxes	8,753	8,696	8,639	8,583	8,526	8,470	8,484	8,427	8,371	8,314	8,258	8,201	101,722
Total Income Statement Expense	64,727	64,670	64,614	64,557	64,501	64,444	64,390	64,333	64,277	64,220	64,164	64,107	773,004
Total Revenue Requirements	119,590	119,328	119,066	118,805	118,543	118,282	118,023	117,762	117,501	117,239	116,978	116,717	1,417,833
Jurisdictional Revenue Requirement	119,590	119,328	119,066	118,805	118,543	118,282	118,023	117,762	117,501	117,239	116,978	116,717	1,417,833

Notes

Updates to 2016 balances included in Docket No. G002/M-17-174 (2017 Filing) result from revised MN Composite Income Tax Rates based upon 2016 income tax returns, effective January 1, 2016.

Gas Tracker Detail - As Adjusted ADIT Prorate (A)												
Cast Iron Replacement Revenue Requirement by Year (July - June)												
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Rate Base												
Plus CWIP Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0
Plus Plant In-Service	74,612	1,642,890	6,204,585	10,782,150	13,736,109	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108	13,736,108
Less Book Depreciation Reserve	79	32,575	141,240	367,414	700,678	1,051,711	1,402,745	1,753,779	2,104,813	2,455,847	2,806,881	3,157,915
Less Accum Deferred Taxes	104	31,775	117,324	296,641	531,982	747,645	936,573	1,100,544	1,242,429	1,348,154	1,422,110	1,496,092
End Of Month Rate Base	74,429	1,578,540	5,946,022	10,118,095	12,503,449	11,936,752	11,396,790	10,881,785	10,388,867	9,932,107	9,507,117	9,082,102
Average Rate Base (BOM/EOM)	3,101	1,241,969	4,103,512	8,400,586	12,097,994	12,216,681	11,663,507	11,136,312	10,632,779	10,153,994	9,720,531	9,294,576
Calculation of Return												
Plus Debt Return	103	38,829	120,101	233,763	303,346	278,611	261,249	248,916	234,997	222,372	212,812	203,484
Plus Equity Return	157	64,177	216,849	446,979	642,934	649,295	621,089	591,901	564,075	482,315	461,579	441,346
Total Return	260	103,005	336,950	680,742	946,280	927,907	882,338	840,817	799,072	704,687	674,391	644,830
Income Statement Items												
Plus Property Taxes	0	11,491	44,887	117,456	228,825	288,830	279,257	267,922	255,880	246,300	246,300	246,300
Plus Book Depreciation	79	32,496	108,665	226,174	333,264	351,034	351,034	351,034	351,034	351,034	351,034	351,034
Plus Deferred Taxes	104	31,672	85,548	179,317	235,341	215,663	188,928	163,971	141,884	105,725	77,054	73,947
Plus Current Taxes	5	12,955	65,757	132,542	213,293	237,495	244,716	249,811	253,034	159,824	106,677	101,722
Total Income Statement Expense	188	88,613	304,858	655,489	1,010,722	1,093,022	1,063,935	1,032,738	1,001,832	862,884	781,066	773,004
Total Revenue Requirements	447	191,619	641,808	1,336,231	1,957,002	2,020,928	1,946,272	1,873,555	1,800,904	1,567,571	1,455,457	1,417,833
MN Jurisdictional Revenue Requirement	447	191,619	641,808	1,336,231	1,957,002	2,020,928	1,946,272	1,873,555	1,800,904	1,567,571	1,455,457	1,417,833

Notes

Updates to 2016 balances included in Docket No. G002/M-17-174 (2017 Filing) result from revised MN Composite Income Tax Rates based upon 2016 income tax returns, effective January 1, 2016.

Gas Tracker Detail - As Adjusted ADIT Prorate (A)
Revenue Collections (SEP Rider Fiscal Period July - June)
Actual Revenues Through December 2017 and Forecast Revenues (Therm Sales * Gas Factor) through June 2020

2013 Rider Year	Jul-13 Actual	Aug-13 Actual	Sep-13 Actual	Oct-13 Actual	Nov-13 Actual	Dec-13 Actual	Jan-14 Actual	Feb-14 Actual	Mar-14 Actual	Apr-14 Actual	May-14 Actual	Jun-14 Actual	Total-13/14
Revenue Collections	\$ 67,245	\$ 70,319	\$ 68,984	\$ 91,239	\$ 169,389	\$ 302,187	\$ 438,757	\$ 364,328	\$ 363,797	\$ 242,391	\$ 155,596	\$ 90,149	\$ 2,424,380

2014 Rider Year	Jul-14 Actual	Aug-14 Actual	Sep-14 Actual	Oct-14 Actual	Nov-14 Actual	Dec-14 Actual	Jan-15 Actual	Feb-15 Actual	Mar-15 Actual	Apr-15 Actual	May-15 Actual	Jun-15 Actual	Total-14/15
Revenue Collections	\$ 71,882	\$ 56,922	\$ 59,361	\$ 82,810	\$ 130,778	\$ 261,538	\$ 296,717	\$ 255,530	\$ 292,994	\$ 189,378	\$ 109,266	\$ 97,752	\$ 1,904,929

2015 Rider Year	Jul-15 Actual	Aug-15 Actual	Sep-15 Actual	Oct-15 Actual	Nov-15 Actual	Dec-15 Actual	Jan-16 Actual	Feb-16 Actual	Mar-16 Actual	Apr-16 Actual	May-16 Actual	Jun-16 Actual	Total-15/16
Revenue Collections	\$ 97,466	\$ 85,412	\$ 88,900	\$ 90,860	\$ 132,683	\$ 161,745	\$ 95,779	\$ 97,468	\$ 90,171	\$ 61,438	\$ 43,498	\$ 33,357	\$ 1,078,776

2016 Rider Year	Jul-16 Actual	Aug-16 Actual	Sep-16 Actual	Oct-16 Actual	Nov-16 Actual	Dec-16 Actual	Jan-17 Actual	Feb-17 Actual	Mar-17 Actual	Apr-17 Actual	May-17 Actual	Jun-17 Actual	Total-16/17
Revenue Collections	\$ 53,363	\$ 72,224	\$ 46,484	\$ 55,752	\$ 81,501	\$ 126,152	\$ 216,830	\$ 158,142	\$ 166,519	\$ 112,783	\$ 87,220	\$ 65,716	\$ 1,242,685

2017 Rider Year	Jul-17 Actual	Aug-17 Actual	Sep-17 Actual	Oct-17 Actual	Nov-17 Actual	Dec-17 Actual	Jan-18 Forecast	Feb-18 Forecast	Mar-18 Forecast	Apr-18 Forecast	May-18 Forecast	Jun-18 Forecast	Total-17/18
Forecast Sales Rate							140,649,623 0.001368	117,402,968 0.001368	97,788,439 0.001368	60,034,380 0.001368	47,891,836 0.001368	38,099,839 0.001368	501,867,086
Revenue Collections	\$ 66,869	\$ 49,669	\$ 52,454	\$ 58,662	\$ 108,577	\$ 156,722	\$ 192,409	\$ 160,607	\$ 133,775	\$ 82,127	\$ 65,516	\$ 52,121	\$ 1,179,507

2018 Rider Year	Jul-18 Forecast	Aug-18 Forecast	Sep-18 Forecast	Oct-18 Forecast	Nov-18 Forecast	Dec-18 Forecast	Jan-19 Forecast	Feb-19 Forecast	Mar-19 Forecast	Apr-19 Forecast	May-19 Forecast	Jun-19 Forecast	Total-18/19
Forecast Sales Rate	45,622,854 0.001959	41,355,683 0.001959	38,378,671 0.001959	49,841,304 0.001959	86,568,025 0.001959	129,511,310 0.001959	142,928,072 0.001959	116,032,154 0.001959	98,856,220 0.001959	63,859,827 0.001959	49,350,121 0.001959	39,176,443 0.001959	901,480,683
Revenue Collections	\$ 89,375	\$ 81,016	\$ 75,184	\$ 97,639	\$ 169,587	\$ 253,713	\$ 279,996	\$ 227,307	\$ 193,659	\$ 125,101	\$ 96,677	\$ 76,747	\$ 1,766,001

2019 Rider Year	Jul-19 Forecast	Aug-19 Forecast	Sep-19 Forecast	Oct-19 Forecast	Nov-19 Forecast	Dec-19 Forecast	Jan-20 Forecast	Feb-20 Forecast	Mar-20 Forecast	Apr-20 Forecast	May-20 Forecast	Jun-20 Forecast	Total-19/20
Forecast Sales Rate	44,239,658 0.001543	45,614,691 0.001543	36,763,684 0.001543	66,530,033 0.001543	88,346,162 0.001543	123,866,329 0.001543	137,319,180 0.001543	115,649,480 0.001543	97,853,773 0.001543	58,248,324 0.001543	41,893,619 0.001543	36,448,296 0.001543	892,773,230
Revenue Collections	\$ 68,262	\$ 70,383	\$ 56,726	\$ 102,656	\$ 136,318	\$ 191,126	\$ 211,883	\$ 178,447	\$ 150,988	\$ 89,877	\$ 64,642	\$ 56,240	\$ 1,377,549

CERTIFICATE OF SERVICE

I, Lynnette Sweet, hereby certify that I have this day served copies of the foregoing document on the attached list of persons.

xx by depositing a true and correct copy thereof, properly enveloped with postage paid in the United States mail at Minneapolis, Minnesota

xx electronic filing

DOCKET No. G002/M-18-184

Dated this 25th day of May 2018

/s/

Lynnette Sweet
Regulatory Administrator

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