

September 2, 2014

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

RE: **Second Supplemental Reply Comments of the Minnesota Department of Commerce,  
Division of Energy Resources**  
Docket No. G001,G011/PA-14-107

Dear Dr. Haar:

Attached are the *Second Supplemental Reply Comments* of the Minnesota Department of Commerce, Division of Energy Resources in the following matter:

A Request for Approval of the Asset Purchase and Sale Agreement Between Interstate Power and Light Company and Minnesota Energy Resource Corporation.

The petition was filed on February 4, 2014 by:

Erik C. Madsen  
Director, Regulatory Affairs  
Interstate Power and Light Company  
PO Box 351  
Cedar Rapids, IA 52406

Gregory J. Walters  
Regulatory and Legislative Affairs, Manager  
Minnesota Energy Resources Corporation  
2665 145<sup>th</sup> Street West, Box 455  
Rosemount, MN 55063-0455

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

Sincerely,

/s/ EILON AMIT  
Statistical Analyst

EA/ja  
Attachment

BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

SECOND SUPPLEMENTAL REPLY COMMENTS OF THE  
MINNESOTA DEPARTMENT OF COMMERCE  
DIVISION OF ENERGY RESOURCES

DOCKET No. G001,G011/PA-14-107

**I. BACKGROUND**

On February 4, 2014, Interstate Power and Light Company (IPL) and Minnesota Energy Resources Corporation (MERC) (together, the Companies or Applicants) filed a petition with the Minnesota Public Utilities Commission (MPUC or Commission) for approval of the sale of IPL's Minnesota natural gas distribution system and assets, and transfer of IPL's service rights and obligations in Minnesota to MERC (Petition).

On April 7, 2014, the Minnesota Department of Commerce, Division of Energy Resources (Department) filed Comments on the Applicants' Petition requesting the Applicants to provide additional information. In particular, the Department requested the following information:

- a. The reasons for the differences between IPL's Conservation Cost Recovery Adjustment (CCRA) and MERC's CCRA.
- b. The reasons for the differences between IPL's Gas Affordability Program (GAP) and MERC's GAP.
- c. The reasons for the significant differences between IPL's gas costs and MERC's gas costs.
- d. The dates when IPL expects to (1) file the provision under 18 CFR 284.244 with FERC, (2) the expected timeline for FERC authorization, and (3) MERC's plans for serving IPL customers prior to FERC authorization.

Also on April 7, 2014, the Office of the Attorney General – Antitrust and Utilities Division (OAG) filed Comments recommending the imposition of several conditions prior to Commission approval of the Petition.

On May 9, 2014, the Applicants filed Reply Comments continuing to request Commission approval of their Petition.

Also on May 9, 2014, the OAG filed Reply Comments recommending certain conditions prior to an approval of the Applicants' Petition.

On May 16, 2014, the Commission issued a Notice of Additional Comment Period and requested additional information regarding the recovery of present and future non-Austin remediation costs and the annual compliance reporting requirements under Docket No. G001/M-06-1166.

On June 12, 2014, the Department filed Supplemental Reply Comments in response to the Commission's Notice recommending: (1) if the asset sale is approved, then IPL's current ratepayers should pay MERC's rates as determined in MERC's current rate case; (2) no adjustment should be made to the proposed sale of assets on account of deferred taxes; and (3) the \$2.6 million already paid by IPL for clean-up costs associated with former manufactured gas plant (FMGP) sites should be transferred to MERC as a regulatory asset upon closing of the proposed asset sale. In its next rate case, MERC would include this regulatory asset in its rate base for cost recovery. Additionally, regarding future FMGP expenses associated with the Austin site, MERC would record those costs as regulatory assets and include them in its rate base for cost recovery in MERC's next rate case. The Department further recommended that recovery of these costs be allowed in a future MERC rate case if these expenses are found to be prudent.

On June 13, 2014, the Applicants filed Initial Supplemental Comments, accepting the Department's recommendations regarding the recovery of FMGP costs.

On June 25, the Applicants provided responses to the Commission's additional questions, and on August 4, 2014, the Applicants provided responses to the OAG's additional questions.

Finally, on July 25, 2014, the Applicants filed their *First Amendment to Asset Purchase and Sale Agreement* (First Amendment) as Attachment A to the Applicant's *Response to Commission Additional Questions for Joint Petitioners*. The First Amendment accommodated the Department's proposed treatment of the FMGP costs.

## II. ANALYSIS AND CONCLUSIONS

The Department reviewed and analyzed the following:

1. The Applicants' Petition;
2. The Applicants' Reply Comments, Initial Supplemental Comments, and Reply Supplemental Comments;

3. The Applicants' First Amendment to Asset Purchase and Sale Agreement;
4. The Applicants' responses to the Commission's and the OAG's additional questions;
5. The OAG's Comments, Reply Comments, Initial Supplemental Comments and Reply Supplemental Comments.

Based on its review and analysis, the Department concludes that:

1. The petition met all the necessary filing requirements, including the requirements under Minn. Stat. §216B.50 and Minnesota Rules 7825.1600-1800.
2. The proposed Agreement would have no significant impact on MERC's operation of its distribution system and on its gas supply.
3. IPL's current rates are significantly lower than IPL's current cost of service. Therefore, IPL could not remain financially viable under its existing rates.
4. Since IPL's current rates are significantly lower than IPL's current cost of service, to ascertain that the proposed asset sale is consistent with the public interest, it is appropriate to compare IPL's current revenue requirements for its Minnesota ratepayers with MERC's revenue requirements for IPL's Minnesota ratepayers.
5. Under MERC's pending rate case, for MERC's revenue requirements to exceed IPL's current revenue requirements to serve IPL's Minnesota ratepayers, MERC's approved rates in its pending rate case would have to be greater than 82.26 percent of MERC's requested incremental revenue requirements. This is very unlikely, given that the Department, in its Surrebuttal Testimony, recommends an incremental revenue requirement for MERC of only 56.10 percent of MERC's proposed incremental revenue requirements.
6. The Applicants' treatment of the FMGP cost as proposed in the Applicants' First Amendment is appropriate.

### **III. RECOMMENDATION**

Based on its analysis and conclusions, the Department concludes that the proposed Asset Purchase and Sale Agreement, as amended, is consistent with the public interest.

Therefore, the Department recommends that the Commission approve the proposed Asset and Purchase Sale Agreement as amended.

/ja

**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 – SECOND SUPPLEMENTAL REPLY  
COMMENTS**

Docket Nos. **G001,G011/PA-14-107**

Dated this **2nd** day of **September, 2014**.

/s/Linda Chavez

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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Bobby	Adam	bobby.adam@conagrafoods.com	ConAgra	Suite 5022 11 ConAgra Drive Omaha, NE 68102	Electronic Service	No	OFF_SL_14-107_PA-14-107
Michael	Ahern	ahern.michael@dorsey.com	Dorsey & Whitney, LLP	50 S 6th St Ste 1500  Minneapolis, MN 554021498	Electronic Service	No	OFF_SL_14-107_PA-14-107
Christopher	Anderson	canderson@allete.com	Minnesota Power	30 W Superior St  Duluth, MN 558022191	Electronic Service	No	OFF_SL_14-107_PA-14-107
Julia	Anderson	Julia.Anderson@ag.state.mn.us	Office of the Attorney General-DOC	1800 BRM Tower 445 Minnesota St St. Paul, MN 551012134	Electronic Service	Yes	OFF_SL_14-107_PA-14-107
Rick	Bartz	rbartz@ibewlocal949.org	IBEW Local Union 949	12908 Nicollet Avenue South  Burnsville, MN 55337	Electronic Service	No	OFF_SL_14-107_PA-14-107
William A.	Blazar	bblazar@mnchamber.com	Minnesota Chamber Of Commerce	Suite 1500 400 Robert Street North St. Paul, MN 55101	Electronic Service	No	OFF_SL_14-107_PA-14-107
Michael	Bradley	mike.bradley@lawmoss.com	Moss & Barnett	150 S. 5th Street, #1200  Minneapolis, MN 55402	Electronic Service	No	OFF_SL_14-107_PA-14-107
City	Clerk	sschulte@ci.albertlea.mn.us	City of Albert Lea	221 E Clark St  Albert Lea, MN 56007	Electronic Service	No	OFF_SL_14-107_PA-14-107
Lisa	Crum	lisa.crum@ag.state.mn.us	Office of the Attorney General-PUC	445 Minnesota Street, 1100 BRM  Saint Paul, MN 55101	Electronic Service	No	OFF_SL_14-107_PA-14-107
Ian	Dobson	ian.dobson@ag.state.mn.us	Office of the Attorney General-RUD	Antitrust and Utilities Division 445 Minnesota Street, BRM Tower St. Paul, MN 55101	Electronic Service	No	OFF_SL_14-107_PA-14-107

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce	85 7th Place E Ste 500  Saint Paul, MN 551012198	Electronic Service	No	OFF_SL_14-107_PA-14-107
Daryll	Fuentes	N/A	USG	550 W. Adams Street  Chicago, IL 60661	Paper Service	No	OFF_SL_14-107_PA-14-107
David	Grover	dgrover@itctransco.com	ITC Midwest	901 Marquette Avenue Suite 1950 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_14-107_PA-14-107
Burl W.	Haar	burl.haar@state.mn.us	Public Utilities Commission	Suite 350 121 7th Place East St. Paul, MN 551012147	Electronic Service	Yes	OFF_SL_14-107_PA-14-107
Annete	Henkel	mui@mnuilityinvestors.org	Minnesota Utility Investors	413 Wacouta Street #230 St.Paul, MN 55101	Electronic Service	No	OFF_SL_14-107_PA-14-107
Linda	Jensen	linda.s.jensen@ag.state.mn.us	Office of the Attorney General-DOC	1800 BRM Tower 445 Minnesota Street  St. Paul, MN 551012134	Electronic Service	No	OFF_SL_14-107_PA-14-107
Richard	Johnson	Rick.Johnson@lawmoss.com	Moss & Barnett	150 S. 5th Street Suite 1200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_14-107_PA-14-107
Jim	Krueger	jkrueger@fmcs.coop	Freeborn-Mower Cooperative Services	Box 611  Albert Lea, MN 56007	Electronic Service	No	OFF_SL_14-107_PA-14-107
John	Lindell	agorud.ecf@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012130	Electronic Service	Yes	OFF_SL_14-107_PA-14-107
Erik	Madsen	ErikMadsen@alliantenergy.com	Alliant Energy	200 First St SE  Cedar Rapid, IA 52401	Electronic Service	No	OFF_SL_14-107_PA-14-107

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Kavita	Maini	kmaini@wi.rr.com	KM Energy Consulting LLC	961 N Lost Woods Rd  Oconomowoc, WI 53066	Electronic Service	No	OFF_SL_14-107_PA-14-107
Pam	Marshall	pam@energycents.org	Energy CENTS Coalition	823 7th St E  St. Paul, MN 55106	Electronic Service	No	OFF_SL_14-107_PA-14-107
Valerie	Means	valerie.means@lawmoss.com	Moss & Barnett	150 S. 5th Street, #1200  Minneapolis, MN 55402	Electronic Service	No	OFF_SL_14-107_PA-14-107
Brian	Meloy	brian.meloy@stinsonleonard.com	Stinson, Leonard, Street LLP	150 S 5th St Ste 2300  Minneapolis, MN 55402	Electronic Service	No	OFF_SL_14-107_PA-14-107
David	Moeller	dmoeller@allete.com	Minnesota Power	30 W Superior St  Duluth, MN 558022093	Electronic Service	No	OFF_SL_14-107_PA-14-107
Andrew	Moratzka	apmoratzka@stoel.com	Stoel Rives LLP	33 South Sixth Street Suite 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_14-107_PA-14-107
Carl	Nelson	cnelson@mncee.org	Center for Energy and Environment	212 3rd Ave N Ste 560  Minneapolis, MN 55401	Electronic Service	No	OFF_SL_14-107_PA-14-107
Samantha	Norris	samanthanorris@alliantenergy.com	Alliant Energy	200 1st Street SE PO Box 351 Cedar Rapids, IA 52406-0351	Electronic Service	No	OFF_SL_14-107_PA-14-107
Steven	Nyhus	swnyhus@flahertyhood.com	Flaherty & Hood PA	525 Park St Ste 470  Saint Paul, MN 55103	Electronic Service	No	OFF_SL_14-107_PA-14-107
Richard	Savelkoul	rsavelkoul@martinsquires.com	Martin & Squires, P.A.	332 Minnesota Street Ste W2750  St. Paul, MN 55101	Electronic Service	No	OFF_SL_14-107_PA-14-107



First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Larry L.	Schedin	Larry@LLSResources.com	LLS Resources, LLC	12 S 6th St Ste 1137  Minneapolis, MN 55402	Electronic Service	No	OFF_SL_14-107_PA-14-107
Matthew J.	Schuerger P.E.	mjsreg@earthlink.net	Energy Systems Consulting Services, LLC	PO Box 16129  St. Paul, MN 55116	Electronic Service	No	OFF_SL_14-107_PA-14-107
Ron	Spangler, Jr.	rlspangler@otpc.com	Otter Tail Power Company	215 So. Cascade St. PO Box 496 Fergus Falls, MN 565380496	Electronic Service	No	OFF_SL_14-107_PA-14-107
Kristin	Stastny	stastny.kristin@dorsey.com	Dorsey & Whitney LLP	50 South 6th Street Suite 1500 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_14-107_PA-14-107
Eric	Swanson	eswanson@winthrop.com	Winthrop Weinstine	225 S 6th St Ste 3500 Capella Tower Minneapolis, MN 554024629	Electronic Service	No	OFF_SL_14-107_PA-14-107
Gregory	Walters	gjwalters@minnesotaenergyresources.com	Minnesota Energy Resources Corporation	3460 Technology Dr. NW  Rochester, MN 55901	Electronic Service	No	OFF_SL_14-107_PA-14-107
Robyn	Woeste	robynwoeste@alliantenergy.com	Interstate Power and Light Company	200 First St SE  Cedar Rapids, IA 52401	Electronic Service	No	OFF_SL_14-107_PA-14-107

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Bobby	Adam	bobby.adam@conagrafoods.com	ConAgra	Suite 5022 11 ConAgra Drive Omaha, NE 68102	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Michael	Ahern	ahern.michael@dorsey.com	Dorsey & Whitney, LLP	50 S 6th St Ste 1500  Minneapolis, MN 554021498	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Julia	Anderson	Julia.Anderson@ag.state.mn.us	Office of the Attorney General-DOC	1800 BRM Tower 445 Minnesota St St. Paul, MN 551012134	Electronic Service	Yes	SPL_SL_14-107_Potentially Interested Parties
Christopher	Anderson	canderson@allete.com	Minnesota Power	30 W Superior St  Duluth, MN 558022191	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Michael	Auger	mauger@usenergyservices.com	U S Energy Services, Inc.	Suite 1200 605 Highway 169 N Minneapolis, MN 554416531	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
John	Bailey	bailey@ilsr.org	Institute For Local Self-Reliance	1313 5th St SE Ste 303  Minneapolis, MN 55414	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Tom	Balster	tombalster@alliantenergy.com	Interstate Power & Light Company	PO Box 351 200 1st St SE Cedar Rapids, IA 524060351	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
James J.	Bertrand	james.bertrand@leonard.com	Leonard Street & Deinard	150 South Fifth Street, Suite 2300  Minneapolis, MN 55402	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
William	Black	bblack@mmua.org	MMUA	Suite 400 3025 Harbor Lane North Plymouth, MN 554475142	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
William A.	Blazar	bblazar@mnchamber.com	Minnesota Chamber Of Commerce	Suite 1500 400 Robert Street North St. Paul, MN 55101	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Michael	Bradley	mike.bradley@lawmoss.com	Moss & Barnett	150 S. 5th Street, #1200  Minneapolis, MN 55402	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Kathleen M.	Brennan	kmb@mcgrannshea.com	McGrann Shea Carnival	Straughn & Lamb, Chartered 800 Nicollet Mall, Suite 2600 Minneapolis, MN 554027035	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Christina	Brusven	cbrusven@fredlaw.com	Fredrikson Byron	200 S 6th St Ste 4000  Minneapolis, MN 554021425	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Gary	Chesnut	gchesnut@agp.com	AG Processing Inc. a cooperative	12700 West Dodge Road PO Box 2047 Omaha, NE 681032047	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
City	Clerk	N/A	City of Geneva	City Hall 403 4th Street Geneva, MN 56035	Paper Service	No	SPL_SL_14- 107_Potentially Interested Parties
City	Clerk	N/A	City of Hollandale	Village Hall 102 Park Ave W Hollandale, MN 56045	Paper Service	No	SPL_SL_14- 107_Potentially Interested Parties
City	Clerk	N/A	City of Wykoff	City Hall 217 Gold St N Wykoff, MN 55990	Paper Service	No	SPL_SL_14- 107_Potentially Interested Parties
City	Clerk	N/A	City of Conger	City Hall 51 School St, Alden, MN 56009	Paper Service	No	SPL_SL_14- 107_Potentially Interested Parties
City	Clerk	N/A	City of Glenville	City Hall 221 W Main Street Glenville, MN 56036	Paper Service	No	SPL_SL_14- 107_Potentially Interested Parties
City	Clerk	N/A	City of Rose Creek	City Hall 105 Maple Street Rose Creek, MN 55970	Paper Service	No	SPL_SL_14- 107_Potentially Interested Parties

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
City	Clerk	N/A	City of Clarks Grove	City Hall 101 Independence Ave N Clarks Grove, MN 56016	Paper Service	No	SPL_SL_14- 107_Potentially Interested Parties
City	Clerk	N/A	City of Lyle	City Hall 109 Grove Street Lyle, MN 55953	Paper Service	No	SPL_SL_14- 107_Potentially Interested Parties
City	Clerk	sschulte@ci.albertlea.mn.us	City of Albert Lea	221 E Clark St  Albert Lea, MN 56007	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
City	Clerk	N/A	City of Adams	303 West Main St.  Adams, MN 55909	Paper Service	No	SPL_SL_14- 107_Potentially Interested Parties
City	Clerk	N/A	City of Le Roy	City Hall 122 W Main St. Le Roy, MN 55951	Paper Service	No	SPL_SL_14- 107_Potentially Interested Parties
Seth	DeMerritt	ssdemerritt@integrysgroup.com	Integrays Business Support	700 North Adams P.O. Box 19001 Green Bay, WI 543079001	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Ian	Dobson	ian.dobson@ag.state.mn.us	Office of the Attorney General-RUD	Antitrust and Utilities Division 445 Minnesota Street, BRM Tower St. Paul, MN 55101	Electronic Service 1400	No	SPL_SL_14- 107_Potentially Interested Parties
Steve	Downer	sdowner@mmua.org	MMUA	3025 Harbor Ln N Ste 400  Plymouth, MN 554475142	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Chris	Duffrin	chrisd@thenec.org	Neighborhood Energy Connection	624 Selby Avenue  St. Paul, MN 55104	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Richard	Eichstadt	richard.eichstadt@poet.com	Poet Biorefining - Preston	701 Industrial Dr N PO Box 440 Preston, MN 55965	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Greg	Ernst	gaernst@q.com	G. A. Ernst & Associates, Inc.	2377 Union Lake Trl  Northfield, MN 55057	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Melissa S	Feine	melissa.feine@semcac.org	SEMCAC	PO Box 549 204 S Elm St Rushford, MN 55971	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce	85 7th Place E Ste 500  Saint Paul, MN 551012198	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Daryll	Fuentes	N/A	USG	550 W. Adams Street  Chicago, IL 60661	Paper Service	No	SPL_SL_14-107_Potentially Interested Parties
David P.	Geschwind	dp.geschwind@smmpa.org	Southern Minnesota Municipal Power Agency	500 First Avenue SW  Rochester, MN 55902	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Elizabeth	Goodpaster	bgoodpaster@mncenter.org	MN Center for Environmental Advocacy	Suite 206 26 East Exchange Street St. Paul, MN 551011667	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
David	Grover	dgrover@itctransco.com	ITC Midwest	901 Marquette Avenue Suite 1950 Minneapolis, MN 55402	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Burl W.	Haar	burl.haar@state.mn.us	Public Utilities Commission	Suite 350 121 7th Place East St. Paul, MN 551012147	Electronic Service	Yes	SPL_SL_14-107_Potentially Interested Parties
Jeffrey	Haase	jhaase@grenergy.com	Great River Energy	12300 Elm Creek Blvd  Maple Grove, MN 55369	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Patty	Hanson	phanson@rpu.org	Rochester Public Utilities	4000 E River Rd NE  Rochester, MN 55906	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Norm	Harold	N/A	NKS Consulting	5591 E 180th St  Prior Lake, MN 55372	Paper Service	No	SPL_SL_14- 107_Potentially Interested Parties
Annete	Henkel	mui@mutilityinvestors.org	Minnesota Utility Investors	413 Wacouta Street #230 St.Paul, MN 55101	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Jessy	Hennesy	jessy.hennesy@avantenergy.com	Avant Energy	220 S. Sixth St. Ste 1300  Minneapolis, Minnesota 55402	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Karolanne	Hoffman	kmh@dairy.net.com	Dairyland Power Cooperative	PO Box 817  La Crosse, WI 54602-0817	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Michael	Hoy	mhoy@dakotaelectric.com	Dakota Electric Association	4300 220th St W  Farmington, MN 55024-9583	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Eric	Jensen	ejensen@iwla.org	Izaak Walton League of America	Suite 202 1619 Dayton Avenue St. Paul, MN 55104	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Linda	Jensen	linda.s.jensen@ag.state.mn.us	Office of the Attorney General-DOC	1800 BRM Tower 445 Minnesota Street  St. Paul, MN 551012134	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Joel	Johnson	joel@mrea.org	Minnesota Rural Electric Association	11640 73rd Ave N  Maple Grove, MN 55369	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Paula	Johnson	paulajohnson@alliantenergy.com	Alliant Energy-Interstate Power and Light Company	P.O. Box 351 200 First Street, SE Cedar Rapids, IA 524060351	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Larry	Johnston	lw.johnston@smmpa.org	SMMPA	500 1st Ave SW  Rochester, MN 55902-3303	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Jon Erik	Kingstad	N/A	-	2725 Saddle Ct Unit E  Stillwater, MN 55082-4583	Paper Service	No	SPL_SL_14- 107_Potentially Interested Parties
Jim	Krueger	jkrueger@fmcs.coop	Freeborn-Mower Cooperative Services	Box 611  Albert Lea, MN 56007	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
David G.	Kult	dgkult@minnesotaenergyresources.com	Minnesota Energy Resources Corporation	2665 145th St. NW  Rosemount, MN 55068	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
David	Kyto	djkyto@integrysgroup.com	Integrays Business Support	700 North Adams PO Box 19001 Green Bay, WI 543079001	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Kelly	Lady	kellyl@austinutilities.com	Austin Utilities	400 4th St NE  Austin, MN 55912	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
James D.	Larson	james.larson@avantenergy.com	Avant Energy Services	220 S 6th St Ste 1300  Minneapolis, MN 55402	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
John	Lindell	agorud.ecf@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012130	Electronic Service	Yes	SPL_SL_14- 107_Potentially Interested Parties
Michael	Loeffler	mike.loeffler@nngco.com	Northern Natural Gas Co.	CORP HQ, 714 1111 So. 103rd Street Omaha, NE 681241000	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Erik	Madsen	ErikMadsen@alliantenergy.com	Alliant Energy	200 First St SE  Cedar Rapid, IA 52401	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Kavita	Maini	kmains@wi.rr.com	KM Energy Consulting LLC	961 N Lost Woods Rd  Oconomowoc, WI 53066	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Pam	Marshall	pam@energycents.org	Energy CENTS Coalition	823 7th St E  St. Paul, MN 55106	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Thomas R.	Maus		Energy Associates, Inc.	254 Highway 33 North  Cloquet, MN 557209403	Paper Service	No	SPL_SL_14-107_Potentially Interested Parties
Mike	McGlone	N/A	Heat Share - Salvation Army	2445 Prior Avenue  Roseville, MN 55113	Paper Service	No	SPL_SL_14-107_Potentially Interested Parties
John	McWilliams	jmm@dairy.net.com	Dairyland Power Cooperative	3200 East Ave SPO Box 817  La Crosse, WI 54601-7227	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Brian	Meloy	brian.meloy@stinsonleonard.com	Stinson, Leonard, Street LLP	150 S 5th St Ste 2300  Minneapolis, MN 55402	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
David	Moeller	dmoeller@allete.com	Minnesota Power	30 W Superior St  Duluth, MN 558022093	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Andrew	Moratzka	apmoratzka@stoel.com	Stoel Rives LLP	33 South Sixth Street Suite 4200 Minneapolis, MN 55402	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Carl	Nelson	cnelson@mncee.org	Center for Energy and Environment	212 3rd Ave N Ste 560  Minneapolis, MN 55401	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Barbara	Nick	banick@integrysgroup.com	Minnesota Energy Resources Corporation	2665 145th Street PO Box 455 Rosemount, MN 55068-0455	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Steven	Nyhus	swnyhus@flaherty-hood.com	Flaherty & Hood PA	525 Park St Ste 470  Saint Paul, MN 55103	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties



First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
James	Phillippo	jophillippo@minnesotaenergyresources.com	Minnesota Energy Resources Corporation	PO Box 19001 Green Bay, WI 54307-9001	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Jeff	Sande		Bemidji State University	Box 1 Deputy Hall 1500 Birchmont Drive Bemidji, MN 566012699	Paper Service	No	SPL_SL_14-107_Potentially Interested Parties
Richard	Savelkoul	rsavelkoul@martinsquires.com	Martin & Squires, P.A.	332 Minnesota Street Ste W2750  St. Paul, MN 55101	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Larry L.	Schedin	Larry@LLSResources.com	LLS Resources, LLC	12 S 6th St Ste 1137  Minneapolis, MN 55402	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Matthew J.	Schuerger P.E.	mjsreg@earthlink.net	Energy Systems Consulting Services, LLC	PO Box 16129  St. Paul, MN 55116	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Janet	Shaddix Elling	jshaddix@janetshaddix.com	Shaddix And Associates	Ste 122 9100 W Bloomington Frwy Bloomington, MN 55431	Paper Service	No	SPL_SL_14-107_Potentially Interested Parties
Steve	Sorenson	N/A	Constellation Energy	12120 Port Grace Blvd, Suite 200  La Vista, NE 68128	Paper Service	No	SPL_SL_14-107_Potentially Interested Parties
Ron	Spangler, Jr.	rlspangler@otpc.com	Otter Tail Power Company	215 So. Cascade St. PO Box 496 Fergus Falls, MN 565380496	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Byron E.	Starns	byron.starns@leonard.com	Leonard Street and Deinard	150 South 5th Street Suite 2300 Minneapolis, MN 55402	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Kristin	Stastny	stastny.kristin@dorsey.com	Dorsey & Whitney LLP	50 South 6th Street Suite 1500 Minneapolis, MN 55402	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Eric	Swanson	eswanson@winthrop.com	Winthrop Weinstine	225 S 6th St Ste 3500 Capella Tower Minneapolis, MN 554024629	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Robert	Walsh	bwalsh@mnvalleyrec.com	Minnesota Valley Coop Light and Power	PO Box 248 501 S 1st St Montevideo, MN 56265	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Gregory	Walters	gjwalters@minnesotaenergyresources.com	Minnesota Energy Resources Corporation	3460 Technology Dr. NW  Rochester, MN 55901	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Casey	Whelan		U.S. Energy Services, Inc.	Suite 1200 605 Highway 169 North Minneapolis, MN 554416531	Paper Service	No	SPL_SL_14- 107_Potentially Interested Parties
Robyn	Woeste	robynwoeste@alliantenergy.com	Interstate Power and Light Company	200 First St SE  Cedar Rapids, IA 52401	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
James P.	Zakoura	Jim@smizak-law.com	Smithyman & Zakoura Chartered	750 Commerce Plaza II 7400 West 110th Street Overland Park, KS 662102362	Paper Service	No	SPL_SL_14- 107_Potentially Interested Parties