

**STATE OF MINNESOTA
BEFORE THE PUBLIC UTILITIES COMMISSION**

Beverly Jones Heydinger	Chair
Nancy Lange	Commissioner
Dan Lipschultz	Commissioner
Matt Schuerger	Commissioner
John Tuma	Commissioner

In the Matter of a Petition for Approval of
Deferred Accounting Treatment of Costs
Related to the 2016 Storm Response and
Recovery

DOCKET NO. E015/M-16-648

**COMMENTS OF THE OFFICE OF
THE ATTORNEY GENERAL**

I. INTRODUCTION

The Office of the Attorney General—Residential Utilities and Antitrust Division (“OAG”) respectfully submits these Comments in response to Minnesota Power’s (“MP” or the “Company”) Petition for Approval filed in the above-entitled matter.¹ The OAG recommends that, if the Public Utilities Commission (“Commission”) does find that deferred accounting is warranted, it should limit the costs that the Company can defer to incremental costs which it would not have incurred but for the July 21, 2016 storm in order to prevent the Company from receiving excess recovery of costs already accounted for in the ordinary ratemaking process.

II. LEGAL STANDARD

Deferred accounting is “used primarily to hold utilities harmless when they incur out-of-test-year expenses that, because they are unforeseen, unusual and large enough to have a significant impact on the utility’s financial condition, should be eligible for possible rate

¹ Petition for Approval, *In the Matter of a Petition for Approval of Deferred Accounting Treatment of Costs Related to the 2016 Storm Response and Recovery*, Docket No. E-015/M-16-648 (Aug. 1, 2016) [hereinafter Petition].

recovery in the next rate case.”² “Because the use of deferred accounting for such a purpose is an exception to normal utility ratemaking concepts and general business accounting principles, it should be used with caution.”³ Deferred accounting is not used, however, “to remedy ordinary fluctuations in costs between rate cases.”⁴

III. THE COMPANY SHOULD ONLY BE ALLOWED TO DEFER INCREMENTAL COSTS ASSOCIATED WITH THE JULY 21, 2016 STORM

Minnesota Power’s request for deferred accounting is based on the costs caused by a severe storm which struck northern Minnesota on July 21, 2016.⁵ When deciding whether or not to grant the Company’s Petition, the Commission must decide whether or not it believes that a storm such as the one that took place on July 21, 2016 is unforeseen and unusual enough to justify departing from normal utility ratemaking concepts. The Commission should exercise “caution” and ensure that this tool is not being used to remedy the “ordinary fluctuations” which the usual ratemaking process is meant to account for.

If the Commission determines that MP should be granted deferred accounting, the deferral should only include incremental costs which would not have been incurred had the July 21 storm not taken place. Any deferral should *not* include the ordinary costs that MP incurs to respond to storms throughout the year. As the Petition only requests “deferral of these *incremental* costs⁶,” it appears that the Company is in agreement on this issue. Some information requests provided by the Company, however, suggest that MP may be requesting deferral of more than incremental costs.

² Order Denying Petition, Order Denying Petition, *In the Matter of Xcel Energy’s Petition for Deferred Accounting for Property Tax Costs*, Docket No. E-002/M-11-1263, at 2 (July 16, 2012) (denying deferred accounting).

³ Staff Briefing Papers, *In the Matter of Deferred Accounting Treatment of Costs Related to the 2008 Flood*, Docket No. E,G001-M-08-728, at 2–3 (Feb. 26, 2009).

⁴ Order Denying Petition, Order Denying Petition, *In the Matter of Xcel Energy’s Petition for Deferred Accounting for Property Tax Costs*, Docket No. E-002/M-11-1263, at 2 (July 16, 2012) (denying deferred accounting).

⁵ Petition, at 5.

⁶ Petition, at 2 (emphasis added).

In response to a request by the Department of Commerce (“Department” or “DOC”) for “all support and calculations used in determining the...estimate of *incremental* O&M costs,” the Company provided a spreadsheet that it characterized as a “breakdown of *incremental* costs.”⁷ This response listed several items which did not appear to be incremental costs, including “Salaries & Wages” (which were separate from “Paid Overtime”) and “Payroll Taxes.”⁸ The OAG followed up with additional discovery and the Company subsequently verified that five of the cost types identified in that spreadsheet were, in fact, not incremental at all. MP also confirmed that two of the cost types were incremental only in part, in the same proportion as paid overtime to salaries and wages.⁹

Based on this information, the OAG calculated that \$636,314.41 of the cost estimates provided by the Company were not incremental.¹⁰ This represents 11.1%¹¹ of the overall cost estimate provided by the Company. As these costs are only estimates, if the Commission allows deferred accounting, the OAG asks for an order point indicating that the following cost types are not eligible for deferral: salaries and wages (labor only), lost time, administrative and general overhead¹², employee pensions and benefits, and injuries and damages. Furthermore, the OAG requests that the Commission order that any deferral for vehicle use and payroll taxes be limited to a portion of those items equal to the proportion of paid overtime to salaries and wages associated with the July 21 storm.

If the Commission determines that the July 21 storm was unforeseen, unusual, and large enough that MP should receive deferred accounting, the deferred costs should be limited to the

⁷ MP Response to DOC IR # 7, attached as Exhibit 1 (emphasis added).

⁸ *Id.*

⁹ MP Response to OAG IR # 5, attached as Exhibit 2. The Company did acknowledge in this response that one of the cost categories was not included in the deferral request.

¹⁰ The attached Exhibit 3 shows the OAG’s calculations.

¹¹ \$636,314.41/\$5,751,174.10.

¹² Exhibit 2 shows that the Company is no longer requesting deferral of this item.

incremental, additional costs that were necessary to respond to the July 21 storm. The deferral should not include costs that MP would have already incurred. Allowing the Company to defer non-incremental costs, which it would have borne even in the absence of the July 21 storm, would grant the Company excess recovery because the Company's "expense and capital budgets include dollars for outage response."¹³ Therefore, deferring those costs would give the Company an opportunity to amortize costs which would have been incurred in the ordinary course of business and were accounted for through the ordinary rate case process. For these reasons, the OAG recommends that the Commission limit any deferral to incremental costs caused by the July 21, 2016 storm.

IV. OTHER ISSUES

In responses to information requests by the Department, the Company has indicated that it does not intend to recover its carrying cost¹⁴ or capital costs¹⁵. Additionally, the OAG agrees with the Company that deferred accounting would not guaranty the eventual recovery of the storm costs, that the Company still bears the burden to prove that the costs should be recovered, and that the costs are subject to review in the Company's next rate case.¹⁶ By submitting these Comments, the OAG does not waive its right to oppose either full or partial recovery of any deferred costs in the Company's next rate case.

V. CONCLUSION

The Commission should exercise caution as it carefully scrutinizes the Company's request for an exception to the normal ratemaking process. Regardless of whether or not the Commission determines that deferral is appropriate for the Company's expenses related to the

¹³ MP Response to OAG IR # 3, attached as Exhibit 4.

¹⁴ MP Response to DOC IR # 3, attached as Exhibit 5.

¹⁵ MP Response to DOC IR # 9, attached as Exhibit 6.

¹⁶ Petition, at 10.

July 21, 2016 storm, it should limit any deferral to only include the incremental costs. In order to do so in this case, the Commission should not allow the Company to defer costs for salaries and wages (labor only), lost time, administrative and general overhead, employee pensions and benefits, and injuries and damages, and it should limit deferral for vehicle use and payroll taxes to a portion of those items equal to the proportion of paid overtime to salaries and wages associated with the July 21 storm.

Dated: September 30, 2016

Respectfully submitted,

LORI SWANSON
Attorney General
State of Minnesota

s/ Joseph C. Meyer

JOSEPH C. MEYER
Assistant Attorney General
Atty. Reg. No. 0396814

445 Minnesota Street, Suite 1400
St. Paul, Minnesota 55101-2131
(651) 757-1433 (Voice)
(651) 297-7206 (TTY)
joseph.meyer@ag.state.mn.us

ATTORNEYS FOR OFFICE OF THE
ATTORNEY GENERAL—RESIDENTIAL
UTILITIES AND ANTITRUST DIVISION

State of Minnesota
DEPARTMENT OF COMMERCE
DIVISION OF ENERGY RESOURCES

Nonpublic Public

Utility Information Request

Docket Number: E015/M-16-648

Date of Request: 8/31/2016

Requested From: Minnesota Power

Response Due: 9/12/2016

Analysts Requesting Information: Nancy Campbell/Angela Byrne

Type of Inquiry: Financial Rate of Return Rate Design
 Engineering Forecasting Conservation
 Cost of Service CIP Other:

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

Request No.	
7	<p>Reference: Page 6 and footnote 1 of the above referenced docket</p> <p>Subject: \$4 to \$6 million estimate of incremental O&M costs</p> <p>Please provide all support and calculations used in determining the \$4 to \$6 million estimate of incremental O&M costs.</p>

RESPONSE: See attached spreadsheet for breakdown of the incremental costs. Some invoices have not been received so the accruals are estimates and final accounting is not complete. Also, the capital/expense allocations will not happen until the as built work order estimate is complete and accepted. The spreadsheet is the total (capital + expense). At this time Minnesota Power expects that the capital/expense allocation will be approximately 30/70 which would equate to: $(.7) \times \$5.751M = \$4.025M$ O/M expense.

Response by: David R. Moeller
 Title: Senior Attorney
 Department: Legal Services
 Telephone: 218-723-3963

List sources of information:

September 9, 2016

Duluth July Storm Cost Reporting Summary to Date

Project 109089, Workorder 2092222, Total for capital and expense

Cost Type	Cost
1100 Salaries & Wages - Labor Only	300,651.49
1200 Lost Time	43,858.95
1400 Paid Overtime	802,926.53
1510 Business Meals	54,708.53
1560 Refreshments	13,358.69
1569 Refreshments Exec Compliance	18.92
1570 Overtime Meals	5,145.45
1820 Misc. Employee Expenses	2,137.93
2110 Lodging Business	121,763.26
2210 Personal Mileage - Business	12,834.17
2240 Pers Mileage - Cust or Comm	514.62
2310 Rental Car, Taxi - Business	1,376.7
2600 Vehicle Use-Fleet Alloc Only	219,842.86
4100 Contractor/Prof Services	2,741,448.13 *
4200 Materials-Purchased	74,206.59
4320 Rental Expense	6,762.01
4410 Office Supplies	2,198
4420 Postage, UPS	108.5
4600 Materials-STORES ISSUES ONLY	231,413.28
4650 Admin & General OH	122,185.55
4690 Material Handling Overhead	29,735.3
4900 Miscellaneous Expenses	2,581.07
9100 Employee Pensions & Benefits	79,104.38
9200 Payroll Taxes	97,344.22
9850 Injuries and Damages	4,101.69
	4,970,327.1
Commitments for Holiday Inn, B&B, Intren, Mellin, MP Tech, Securities, EMT Paramedics	780,847
Total	\$ 5,751,174.10

* (Including Invoice Accruals for Northern Clearing, Ameren, and Xcel Energy)

State of Minnesota
DEPARTMENT OF COMMERCE
DIVISION OF ENERGY RESOURCES

Nonpublic

Public

Utility Information Request

Docket Number: E015/M-16-648

Date of Request: 9/16/2016

Requested From: David Moeller, Minnesota Power

Response Due: 9/28/2016

Analyst Requesting Information: Office of the Attorney General, Joseph C. Meyer

Type of Inquiry: Financial Rate of Return Rate Design
 Engineering Forecasting Conservation
 Cost of Service CIP Financial

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

Request No.	
005	<p><i>For all responses show amounts for Total Company and the Minnesota jurisdictional retail unless indicated otherwise. Total Company is meant to include costs incurred for both regulated and non-regulated operations.</i></p> <p>Reference: IR 7 Attachment, MP’s Response to DOC IR #7.</p> <p>Did the costs identified in the attachment as “1100 Salaries & Wages – Labor Only”, “2600 Vehicle Use-Fleet Alloc Only”, “4650 Admin & General OH”, “9100 Employee Pensions & Benefits”, and “9200 Payroll taxes” result in any money spent by Minnesota Power that would not have been spent had the July 21, 2016 weather event not occurred? If not, are these costs that would have been incurred regardless of the weather event, but are being allocated to the weather event for accounting purposes?</p> <p>List any other cost types included on the referenced attachment that would have been incurred by Minnesota Power in the absence of the July 21, 2016 weather event. If, for any cost type on the attachment, some of the cost would have been incurred regardless of the weather event, but some was incurred only as a result of the weather event, explain and quantify.</p>

Response by: Julie Fender
 Title: Supervisor - Accounting
 Department: Accounting-General Accounting & Accounts Payable
 Telephone: 218-355-2558

List sources of information:

Response:

Costs identified as “1100 Salaries & Wages – Labor Only”, “1200 Lost Time”, “9100 Employee Pensions & Benefits”, and “9850 Injuries and Damages” would have been incurred in absence of the July 21, 2016 weather event. “9100 Employee Pensions & Benefits” and “9850 Injuries and Damages” are overheads applied only to straight time labor (ie – not overtime labor).

A portion of costs identified as “2600 Vehicle Use – Fleet Alloc Only” and “9200 Payroll Taxes” would have been incurred in absence of the weather event. These costs should be allocated based on the ratio of costs in “1100 Salaries & Wages” to costs in “1400 Paid Overtime”, as they are overheads applied to both straight time and overtime labor.

Costs identified as “4650 Admin & General OH” would have been incurred in absence of the weather event. However, this overhead is allocated to only capital expenditures, which is not included in the deferral request.

All other costs are incremental and would not have been incurred but for the weather event.

Response by: Julie Fender
Title: Supervisor - Accounting
Department: Accounting-General Accounting & Accounts Payable
Telephone: 218-355-2558

List sources of information:

Non-Incremental in Entirety	
<u>Cost Type</u>	<u>Cost</u>
1100 Salaries & Wages - Labor Only	\$300,651.49
1200 Lost Time	\$43,858.95
4650 Admin & General OH	\$122,185.55
9100 Employee Pensions & Benefits	\$79,104.38
9850 Injuries and Damages	\$4,101.69
Total	\$549,902.06

Ratio of Salaries and Wages to Paid Overtime	
1100 Salaries & Wages - Labor Only	\$300,651.49
<u>1400 Paid Overtime</u>	<u>\$802,926.53</u>
Salaries and Wages + Overtime	\$1,103,578.02
% Salaries & Wages	27.2%

Non-Incremental in Part	
2600 Vehicle Use-Fleet Alloc Only	\$219,842.86
Non-Incremental Portion of Vehicle Use (27.2%)	\$59,892.53
9200 Payroll Taxes	\$97,344.22
Non-Incremental Portion of Payroll Taxes (27.2%)	\$26,519.81
Total Non-Incremental Portion	\$86,412.35

Total Non-Incremental Costs	\$636,314.41
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OAG No. 003

**State Of Minnesota
Office Of The Attorney General
Utility Information Request**

Requested from: **MPUC Docket No.** **E015/M-16-648**

David Moeller

*In the Matter of a Petition for Approval of
Deferred Accounting Treatment of Costs
Related to the 2016 Storm Response and
Recovery.*

By: Joseph C. Meyer **Date of Request:** August 3, 2016
Telephone: (651) 757-1433 **Due Date:** August 15, 2016

For all responses show amounts for Total Company and the Minnesota jurisdictional retail unless indicated otherwise. Total Company is meant to include costs incurred for both regulated and non-regulated operations.

Identify all storm response and recovery costs included in Minnesota Power's most recent revenue requirement.

Response:

Minnesota Power does not separately budget for storm response and recovery costs in its revenue requirements. Minnesota Power's expense and capital budgets include dollars for outage response and associated overtime, but do not include costs associated with storms that require mutual aid assistance.

Response by: David Moeller
Title: Senior Attorney
Department: Legal
Telephone: 218-723-3963

State of Minnesota
DEPARTMENT OF COMMERCE
DIVISION OF ENERGY RESOURCES

Nonpublic
Public

Utility Information Request

Docket Number: E015/M-16-648

Date of Request: 8/31/2016

Requested From: Minnesota Power

Response Due: 9/12/2016

Analysts Requesting Information: Nancy Campbell/Angela Byrne

Type of Inquiry: [X]..... Financial []..... Rate of Return []..... Rate Design
[]..... Engineering []..... Forecasting []..... Conservation
[]..... Cost of Service []..... CIP []..... Other:

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

Request No.	
3	<p>Reference: Footnote 2 of the above referenced docket</p> <p>Subject: Deferred Accounting Dockets in Minnesota</p> <p>In the deferred accounting request dockets referenced by MP in footnote 2, did any of the Commission's Orders in these dockets allow for a carrying cost on the deferred accounting request? If yes, please provide page citation to support your response.</p>

RESPONSE: Minnesota Power waves any request related to allowing a carrying cost on the 2016 Storm deferred accounting request.

Response by: David R. Moeller List sources of information: _____
Title: Senior Attorney _____
Department: Legal Services _____
Telephone: 218-723-3963 _____

State of Minnesota
DEPARTMENT OF COMMERCE
DIVISION OF ENERGY RESOURCES

Nonpublic
Public

Utility Information Request

Docket Number: E015/M-16-648

Date of Request: 8/31/2016

Requested From: Minnesota Power

Response Due: 9/12/2016

Analysts Requesting Information: Nancy Campbell/Angela Byrne

Type of Inquiry: [X]..... Financial []..... Rate of Return []..... Rate Design
[]..... Engineering []..... Forecasting []..... Conservation
[]..... Cost of Service []..... CIP []..... Other:

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

Request No.	
9	<p>Reference: Page 6 and footnote 1 of the above referenced docket</p> <p>Subject: \$4 to \$6 million estimate of incremental O&M costs</p> <p>In footnote 1 MP stated that, "Some of the costs will include capital but the exact percentages and amounts are not yet available." Please explain why it reasonable for MP to include capital costs in its \$4 to \$6 million estimate of incremental O&M costs, especially when MP plans to file a rate case later this year.</p>

RESPONSE: Minnesota Power is not requesting to include capital costs in its deferred accounting request and recovery of any capital costs will be included in future rate cases.

Response by: David R. Moeller
Title: Senior Attorney
Department: Legal Services
Telephone: 218-723-3963

List sources of information:



LORI SWANSON
ATTORNEY GENERAL

STATE OF MINNESOTA

OFFICE OF THE ATTORNEY GENERAL

SUITE 1400
445 MINNESOTA STREET
ST. PAUL, MN 55101-2131
TELEPHONE: (651) 296-7575

September 30, 2016

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

RE: *In the Matter of a Petition for Approval of Deferred Accounting Treatment of Costs
Related to the 2016 Storm Response and Recovery*
Docket No. E015/M-16-648

Dear Mr. Wolf:

Enclosed and e-filed in the above-referenced matter please find Comments of the Office of the Attorney General.

By copy of this letter all parties have been served. An affidavit of service is enclosed.

Sincerely,

s/ Joseph C. Meyer

JOSEPH C. MEYER
Assistant Attorney General

(651) 757-1433 (Voice)
(651) 296-9663 (Fax)

Enclosures

AFFIDAVIT OF SERVICE

RE: *In the Matter of a Petition for Approval of Deferred Accounting Treatment of Costs Related to the 2016 Storm Response and Recovery*
Docket No. E015/M-16-648

STATE OF MINNESOTA)
) ss.
 COUNTY OF RAMSEY)

I, DEANNA DONNELLY, hereby state that on the 30th day of September, 2016, I efiled with eDockets **Comments of the Office of the Attorney General** and served the same upon all parties listed on the attached service list via electronic submission and/or United States Mail with postage prepaid, and deposited the same in a U.S. Post Office mail receptacle in the City of St. Paul, Minnesota.

See Attached Service List

s/ Deanna Donnelly
 DEANNA DONNELLY

Subscribed and sworn to before me this 30th day of September, 2016.

s/ Ruth M. Busch
 Notary Public
 My Commission expires: January 31, 2020.

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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_16-648_M-16-648
Christopher	Anderson	canderson@allete.com	Minnesota Power	30 W Superior St Duluth, MN 558022191	Electronic Service	Yes	OFF_SL_16-648_M-16-648
Emma	Fazio	emma.fazio@stoel.com	Stoel Rives LLP	33 South Sixth Street Suite 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_16-648_M-16-648
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_16-648_M-16-648
Margaret	Hodnik	mhodnik@mnpower.com	Minnesota Power	30 West Superior Street Duluth, MN 55802	Electronic Service	No	OFF_SL_16-648_M-16-648
Lori	Hoyum	lhoyum@mnpower.com	Minnesota Power	30 West Superior Street Duluth, MN 55802	Electronic Service	No	OFF_SL_16-648_M-16-648
Michael	Krikava	mkrikava@briggs.com	Briggs And Morgan, P.A.	2200 IDS Center 80 S 8th St Minneapolis, MN 55402	Electronic Service	No	OFF_SL_16-648_M-16-648
Nathan N	LaCoursiere	nlacoursiere@duluthmn.gov	City of Duluth	411 W 1st St Rm 410 Duluth, MN 55802	Electronic Service	No	OFF_SL_16-648_M-16-648
Douglas	Larson	dlarson@dakotaelectric.com	Dakota Electric Association	4300 220th St W Farmington, MN 55024	Electronic Service	No	OFF_SL_16-648_M-16-648
James D.	Larson	james.larson@avantenergy.com	Avant Energy Services	220 S 6th St Ste 1300 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_16-648_M-16-648
John	Lindell	john.lindell@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_16-648_M-16-648

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Susan	Ludwig	sludwig@mnpower.com	Minnesota Power	30 West Superior Street Duluth, MN 55802	Electronic Service	No	OFF_SL_16-648_M-16-648
Pam	Marshall	pam@energycents.org	Energy CENTS Coalition	823 7th St E St. Paul, MN 55106	Electronic Service	No	OFF_SL_16-648_M-16-648
Herbert	Minke	hminke@allete.com	Minnesota Power	30 W Superior St Duluth, MN 55802	Electronic Service	No	OFF_SL_16-648_M-16-648
David	Moeller	dmoeller@allete.com	Minnesota Power	30 W Superior St Duluth, MN 558022093	Electronic Service	No	OFF_SL_16-648_M-16-648
Andrew	Moratzka	andrew.moratzka@stoel.com	Stoel Rives LLP	33 South Sixth St Ste 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_16-648_M-16-648
Jennifer	Peterson	jjpeterson@mnpower.com	Minnesota Power	30 West Superior Street Duluth, MN 55802	Electronic Service	No	OFF_SL_16-648_M-16-648
Susan	Romans	sromans@allete.com	Minnesota Power	30 West Superior Street Legal Dept Duluth, MN 55802	Electronic Service	No	OFF_SL_16-648_M-16-648
Thomas	Scharff	thomas.scharff@versoco.com	Verso Corp	600 High Street Wisconsin Rapids, WI 54495	Electronic Service	No	OFF_SL_16-648_M-16-648
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_16-648_M-16-648
Eric	Swanson	eswanson@winthrop.com	Winthrop Weinstine	225 S 6th St Ste 3500 Capella Tower Minneapolis, MN 554024629	Electronic Service	No	OFF_SL_16-648_M-16-648

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Daniel P	Wolf	dan.wolf@state.mn.us	Public Utilities Commission	121 7th Place East Suite 350 St. Paul, MN 551012147	Electronic Service	Yes	OFF_SL_16-648_M-16-648