

March 23, 2021

Mr. Will Seuffert
Executive Secretary
Minnesota Public Utilities Commission
121 Seventh Place East, Suite 350
St. Paul, Minnesota 55101

RE: **Comments of the Minnesota Department of Commerce, Division of Energy Resources**
Docket No. G008/M-21-48

Dear Mr. Seuffert,

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

In the Matter of an Inquiry into CenterPoint Energy's Request for Approval of its
Advanced Metering Project.

The petition was filed on December 18, 2020 by:

Amber Lee
Director, Regulatory Affairs
CenterPoint Energy
505 Nicollet Mall
PO Box 59038
Minneapolis, MN 55459-0038

The Department recommends that the Minnesota Public Utilities Commission (Commission) **deny approval of the Advanced Meter Project**. The Department is available to answer any questions the Commission may have.

Sincerely,

/s/ SUSAN L. PEIRCE
Rate Analyst Coordinator

SLP/ja
Attachment



Before the Minnesota Public Utilities Commission

Comments of the Minnesota Department of Commerce Division of Energy Resources

Docket No. G008/M-21-48

I. BACKGROUND

On May 20, 2020, the Minnesota Public Utilities Commission (Commission) opened an *Inquiry into Utility Investments that May Assist Minnesota's Economic Recovery from the COVID-19 Pandemic*, and issued a *Notice of Reporting Required by Utilities* (Docket No. E,G999/CI-20-492) seeking information from all rate-regulated electric and gas utilities in Minnesota on ongoing, planned or proposed investment projects that meet the following conditions:

- Provide significant utility system benefits;
- Are consistent with approved resource plans, approved natural gas distribution infrastructure or pipeline safety plans, triennial conservation plans and existing Commission orders;
- Reduce carbon or other pollutant emissions in the power sector or across energy sectors;
- Increase access to conservation and clean energy resources for Minnesotans;
- Create jobs or otherwise assist in economic recovery for Minnesotans; and
- Use woman, veteran, or minority owned businesses as much as possible and provide documentation of these efforts.

On December 18, 2020, CenterPoint Energy (CPE or the Company) filed a petition requesting Commission approval of seven¹ investment projects which the Company which would assist Minnesota's economic recovery and met the Commission's criteria.

On January 14, 2021, the Commission opened this Docket No. G008/M-21-48 to separately address approval of CenterPoint Energy's request for approval of its Advanced Metering Project.

On January 15, 2020, the Commission issued a *Notice of Comment Period*, seeking comment on the following:

- Should the Commission approve CenterPoint's request for approval of its Advanced Metering Project;
- Should the Commission approve CenterPoint's request for approval of deferred accounting;
- If deferred accounting is approved, should carrying costs be approved?
- Are additional reporting metrics needed?
- Any other issues or concerns related to this matter?

¹ CPE's petition contained seven projects; however, one of the projects, Advanced Metering infrastructure has been separately docketed in Docket No. G008/M-21-48.

II. SUMMARY OF THE FILING

CenterPoint proposes to begin installing advanced meters in the ordinary course of replacing or installing new meters in 2021. The new advanced meters have enhancements that permit automatic shut-off of gas flows under certain conditions, and can improve safety and reliability of the Company's system. In its September 15, 2020 filing in Docket No. E,G999/CI-20-492, CenterPoint initially proposed its Advanced Meter Project as part of its Phase II projects to commence in 2022. In its entirety, the Project will replace almost all of the residential service meters in the Company's territory and involve total capital spending of approximately \$280 million. In its December 18, 2020 filing for its Tranche I projects, the Company proposed to accelerate spending on advanced meter installation with the proposal to install approximately 23,000 meters in 2021 for new residential service, and when residential meters require replacement due to damage or other reasons. The Company estimates the incremental capital costs of the Project at approximately \$1.5 million in 2021.

III. DEPARTMENT ANALYSIS

In its September 15, 2020 filing in Docket No. E,G999/CI-20-492, CenterPoint indicated that its Advanced Meter Project was included as a Phase II project, not a Phase I project because it required additional analysis and review. Specifically, the Company indicated it planned to provide "(1) an evaluation of project alternatives; and (2) further detail around the scope of these projects, year by year." In a subsequent letter², the Company stated it "determined it would be valuable to move a limited scope of the full Advanced Meter Project into 2021...while we continued to develop and refine the details of the full Phase 2 plan."

Despite earlier statements that additional analysis and review was needed and that the Company would provide an evaluation of project alternatives, CenterPoint now proposes to proceed with the Advanced Meter Project, albeit on a small scale. The Company has undertaken no additional analysis and review, nor provided an evaluation of alternatives.

The Department does not see a benefit to rushing a portion of the Project forward without the analysis the Company initially intended to provide. CenterPoint is free to request consideration of the Advanced Meter Project as part of its Phase 2 proposals once it has completed its evaluation of alternatives.

A. DEFERRED ACCOUNTING

CenterPoint is requesting to apply deferred account to future costs and revenues associated with its Tranche I projects. The Department addresses how deferred accounting treatment is typically used and its application to CenterPoint's Advanced Meter Project.

1. Use of Deferred Accounting

The Commission has broad authority under Minn. Stat. Section 216B.10 to address the necessary accounting, reporting, and auditing of public utilities under the Commission's jurisdiction. Additionally, Minn. Rule 7825.0300, Subparts 1 and 2 confirm the adoption of the Federal Energy Regulatory Commission (FERC)³ Uniform System of Accounts (USofA), with some clarifications. The USofA FERC Account 182.3 – *Other Regulatory Assets* allows for deferred accounting to create regulatory assets that result from the ratemaking actions of regulatory agencies.

Utilities have occasionally framed deferred accounting as an exception to the USofA under Minn. Rule 7825.0300, Subpart 4. Because the USofA – specifically, FERC Account 182.3 – does provide a mechanism for deferred accounting, the Department does not believe an exception to the USofA is needed. Nevertheless, the Code of Federal Regulations necessitates that utilities justify requests to use deferred accounting and obtain approval from the appropriate regulatory agency (in this instance, the Commission) in order to defer expenses and investments for possible future rate recovery under FERC Account 182.3.

The Commission has exercised its authority to approve or deny deferred accounting in cases where utilities have met a substantial burden to justify potentially imposing a higher financial burden on consumers, beyond recovery of the costs that the Commission has determined to be just and reasonable. In previous cases, the Commission has evaluated deferred accounting proposals using various criteria, as discussed below.

Deferred accounting is special accounting treatment that is an exception to balanced and fair ratemaking. The Commission authorizes rates to allow a utility a reasonable opportunity to recover from consumers representative costs of providing utility service. Those rates remain in effect until the utility files a new rate case. Until then, utilities are not entitled to dollar-for-dollar recovery of all actual costs between rate cases; similarly, ratepayers receive no benefit when a utility reduces costs between rate cases. Instead, utilities are expected to make reasonable decisions to ensure that the funds they receive from consumers are spent prudently. Thus, normal ratemaking and allowing utilities to recover representative costs set in rate cases is the Commission's primary tool to ensure that utilities act in a prudent manner and that rates are just and reasonable, as required by Minnesota Statutes, §216B.03.

Deferred accounting, by contrast, allows a utility to postpone, or defer, the standard accounting treatment that would otherwise be required for the financial item or transaction in question. For example, for financial accounting purposes, a utility normally recognizes expenses as they are incurred, even if the expenses are incurred outside of a rate case test year and are not expressly included in established base rates. This approach is consistent with the ratemaking principles described above. Under deferred accounting, however, a utility would suspend the recognition of the relevant expense, record the expense in a separate deferral account (FERC Account 182.3 – *Other Regulatory Assets*), and

³ The Federal Power Commission is the predecessor of the Federal Energy Regulatory Commission.

subsequently seek recovery from ratepayers of the expense, typically over some amortization period, in a future rate case.

While an explicit statutory or rule-based test does not exist to evaluate public utility deferred accounting requests,⁴ the Commission has previously described certain criteria and circumstances under which deferred accounting may be appropriately applied.⁵ A prior Commission order addressing deferred accounting summarized some of these criteria and circumstances with the following statement:

Deferred accounting is a regulatory tool used primarily to hold utilities harmless when they incur out-of-test-year expenses that, because of their nature or size, should be eligible for possible rate recovery as a matter of public policy. Traditionally, deferred accounting has been reserved for costs that are unusual, unforeseeable, and large enough to have significant impact on the utility's financial condition. Deferred accounting has also sometimes been permitted when utilities have incurred sizeable expenses to meet important public policy mandates.⁶

The Department agrees with the Commission that deferred accounting treatment can be a valuable regulatory tool when applied using strict standards, and we believe that it can be useful in addressing extraordinary circumstances that call for a departure from standard accounting principles. The Department supports granting deferred accounting when a utility meets its burden of demonstrating that it has met the criteria applied by the Commission in various prior proceedings to determine whether the costs for which deferred accounting is requested are (1) unusual, unforeseeable, and/or extraordinary (2) financially significant in amount, (3) related to utility operations, and (4) likely to provide or did provide ratepayer benefit.⁷ Using a specific set of criteria to evaluate utility requests for

⁴ The Commission has previously addressed its process for reviewing deferred accounting requests by stating that "While the Commission has allowed deferred accounting of manufactured-gas-plant cleanup costs in the past, these prior decisions do not bind the Commission. Rather, in each case the Commission must decide whether the specific facts and circumstances support a finding of good cause to allow cost fluctuations occurring outside of a rate-case test year to be accounted for in a future rate proceeding." Commission's October 17, 2018 *Order*, at 4, Docket No. G002/M-17-894, *In the Matter of the Petition of Northern States Power Company for Approval of Deferred Accounting for Manufactured-Gas-Plant Cleanup Costs*. In reference to deferred accounting decisions, the Commission has also stated that "Each decision is unique, and must be based on the particular set of facts present before the Commission." Commission's January 10, 2017 *Order*, Docket No. E015/M-16-648, at 5, *In the Matter of a Petition for Approval of Deferred Accounting Treatment of Costs Related to the 2016 Storm Response and Recovery*.

⁵ Regarding its evaluation criteria for deferred accounting requests, the Commission has previously noted that "In the 1990s, the Commission permitted deferral of manufactured-gas-plant cleanup cost accounting in cases involving Minnegasco, Interstate Power Company, and Xcel. The Commission's rationale varied from case to case, but the most important factors were that the costs involved were (1) unusual and unforeseen, (2) substantial, (3) related to utility operations, and (4) likely to provide a ratepayer benefit." Commission's October 17, 2018 *Order*, Docket No. G002/M-17-894, at 2, footnote 1.

⁶ Commission's October 17, 2018 *Order*, Docket No. G002/M-17-894, at 2.

⁷ For example, while the Commission's evaluation criteria differed among the following listed dockets, the factors of primary importance were that the relevant costs were a combination of (1) unusual, unforeseen, and/or extraordinary (2)

deferred accounting is likely to result in more consistent analyses and outcomes across time and among proceedings than evaluations that are made without considering a set of criteria. The Department is also aware of circumstances in which the Commission has approved deferred accounting for significant expenses incurred pursuant to public policy mandates;⁸ as the Commission has previously stated, these approvals have "generally been in cases where the Commission itself mandated the expenditure."⁹

In addition, because deferred accounting has the potential to increase the financial burden on consumers, beyond the levels that the Commission previously determined to be just and reasonable, any request to defer costs should be offset by any and all sources of higher revenues, tax rebates, credits or other relevant sources of funds.

The Department notes that the wording and description of the criteria used in evaluating deferred accounting requests sometimes varies among the records in previous dockets. Thus, the Department emphasizes that its analysis of the applicable criteria in the instant docket is not intended to either capture every prior iteration or one specific instance of evaluating deferred accounting requests. Instead, our objective is to present the Commission with an analysis that captures the core ideas and considerations previously used and potentially relevant to the deferred accounting decision before the Commission in the current Petition.

significant or substantial in amount, (3) related to utility operations, and (4) likely to provide or did provide ratepayer benefit:

- Commission's July 16, 2012 *Order* in Docket No. E002/M-11-1263, *In the Matter of Xcel Energy's Petition for Deferred Accounting for Property Tax Costs*;
- Commission's January 10, 2017 *Order* in Docket No. E015/M-16-648 *In the Matter of a Petition for Approval of Deferred Accounting Treatment of Costs Related to the 2016 Storm Response and Recovery*;
- Commission's November 30, 2017 *Order* in Docket No. G011/M-17-409, *In the Matter of a Petition by the Minnesota Energy Resources Corporation for Approval of Farm Tap Customer-Owned Fuel Line Replacement Plan, Tariff Amendments, and Deferred Accounting*. At pages 9 – 10 of this *Order*, the Commission explained that in addition to meeting the other criteria, the relevant costs were intended to serve public policy goals and would be subject to review for reasonableness and prudence in a future rate case. The Department notes however, that the process of creating a regulatory asset through deferred accounting automatically provides for a future opportunity for regulators to review the relevant costs for reasonableness and prudence, as recovery of these deferred costs are approved through a separate proceeding, such as a general rate case.

⁸ For example, the Commission approved deferred accounting in the following dockets for utility costs incurred pursuant to a Commission mandate:

- Commission's February 25, 2005 *Order* in Docket No. E002/M-03-1462, *In the Matter of Northern States Power Company's Petition for Approval of Deferred Accounting for Costs Incurred for the Web Tool and Time-of-Use Pilot Project*. At page 5 of this *Order* the Commission not only considered the fact that Xcel incurred costs to meet a Commission mandate, but the Commission also found that the "costs incurred were reasonable" and this was "not a case where the Company...should have foreseen [incurring these costs] in its last rate case."
- Commission's January 20, 1994 *Order* in Docket No. G011/M-91-989, *In the Matter of Peoples Natural Gas Company's Request to Establish a Tariff for Repairing and Replacing Farm-Tap Lines*. In this *Order*, deferred accounting was granted in lieu of the current cost recovery requested by the utility for costs incurred in implementing a Commission-required safety inspection program.

⁹ Commission's October 17, 2018 *Order*, Docket No. G002/M-17-894, at 5.

2. Advanced Meter Project

CenterPoint filed its Advanced Meter Project in response to a Commission request for utility proposed investment projects that could assist in Minnesota's recovery from the economic impact of the COVID-19 pandemic. The Commission specifically sought spending that would be incremental to the Company's planned spending. The Company just recently received Commission approval of a 4.7 percent rate increase in its 2019 rate case.¹⁰ CenterPoint included spending on meter replacement in its recent 2019 rate case. The Company has typically filed rate increase requests every two years, and indicates in its filing in this proceeding its plan to file a multi-year rate case in late 2021.¹¹

As noted above, the Department supports the use of deferred accounting when spending is (1) unusual, unforeseeable, and/or extraordinary (2) financially significant in amount, (3) related to utility operations, and (4) likely to provide or did provide ratepayer benefit. Whether the spending is pursuant to a public policy mandate is also a relevant factor to contemplate when evaluating a deferred accounting request. The Department considered how each of these criteria/factors apply to the instant matter, and we provide the following corresponding discussion:

- Unusual/unforeseeable/extraordinary: In the case of the Advanced Meter Project, there is nothing unusual/unforeseeable or extraordinary about the project. The Company has planned to undertake its Advanced Meter Project for some time, and proposes spending in this instance that is a small portion of the total \$280 million cost of the total Project. Although, the spending in the current case may represent an acceleration of planned spending, the Department does not consider the Advanced Meter Project to be unusual/unforeseeable/ extraordinary since they are a part of normal course of business operations.
- Financially significant in amount: In total the Tranche I projects may be financially significant, but not necessarily as individual projects. The Department notes that a utility's base rates are not intended to achieve dollar-for-dollar cost recovery; instead, it is expected that a utility's capital and non-capital expenditures would fluctuate somewhat between rate cases, resulting in a relatively balanced combination of minor under- and over-recovery.
- Related to utility operations: As noted in the first bullet point in this list, CenterPoint's proposed projects are unusual only in their timing, but not in their purpose or nature. Even without the Commission solicitation for utility spending in the instant docket, the Company would still plan to pursue these projects as a part of its normal utility operations, albeit over a longer time period.

¹⁰ *In the Matter of the Application by CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Minnesota Gas for Authority to Increase Natural Gas Rates in Minnesota, Order Accepting and Adopting Agreement Setting Rates, and Initiating Development of Conservation Programs for Renters, Docket No. G008/GR-19-524, March 1, 2021.*

¹¹ Initial Filing, Exhibit B, Summary Tab.

- Likely to provide ratepayer benefit: CenterPoint details the benefits of these projects including job creation, avoided gas costs, reduced greenhouse gas emissions, and improved access, equity and engagement.

Pursuant to public policy mandate: On May 20, 2020, the Minnesota Public Utilities Commission (Commission) opened an *Inquiry into Utility Investments that May Assist Minnesota's Economic Recovery from the COVID-19 Pandemic*, and issued a *Notice of Reporting Required by Utilities* the Commission's (Docket No. E,G999/CI-20-492) seeking information from all rate-regulated electric and gas utilities in Minnesota on ongoing, planned or proposed investment projects that meet the following conditions:

- Provide significant utility system benefits;
- Are consistent with approved resource plans, approved natural gas distribution infrastructure or pipeline safety plans, triennial conservation plans and existing Commission orders;
- Reduce carbon or other pollutant emissions in the power sector or across energy sectors;
- Increase access to conservation and clean energy resources for Minnesotans;
- Create jobs or otherwise assist in economic recovery for Minnesotans; and
- Use woman, veteran, or minority owned businesses as much as possible and provide documentation of these efforts.

CenterPoint's Tranche I Projects were submitted in response to the Commission's directive.

The Department concludes that CenterPoint's Advanced Meter Project does not meet the majority of the typical criteria used to evaluate deferred accounting requests. However, if the Commission wishes to approve the projects under the public policy requirement, we recommend the Commission limit deferred accounting to (1) an overall cap of \$1.5 million, the project cost estimate provided by the Company for 2021, and (2) the costs that CenterPoint incurs for the project from the date the Commission approves deferred accounting until the Company files its next rate case. In addition, as discussed in the next section, the Department recommends the Commission defer its final approval of projects until a full understanding of the rate impact of the recent polar vortex on customer bills is known.

B. RATE IMPACT OF THE RECENT POLAR VORTEX

In early February, record cold weather across the middle section of the United States led to price spikes in natural gas prices. Although Minnesota was not affected by outages as experienced in Texas, natural gas price increases will ultimately pass through to Minnesota customers. Until the Commission has a full understanding of the rate impact natural gas prices resulting from the polar vortex will have on Minnesota customers, the Department recommends deferring approval on any of CenterPoint's Tranche I projects. CenterPoint customers have experienced a 4.7 percent rate increase as a result of the Company's recent rate case (Docket No. G008/GR-19-524), and are likely to see another rate case

filed by the Company later this year.¹² Although the Company has not proposed current recovery for the Advanced Meter Project and instead proposes deferred accounting, the Department is hesitant to recommend approval of future spending projects without a fuller understanding of the rate impact of the polar vortex. Any rate increase, whether the result of the recent rate case, cold weather and higher natural gas prices, or the result of deferred recovery on Tranche I projects will impact customers already struggling under tough economic conditions.

The Department recommends denial of the Advanced Meter Project. However, if the Commission wishes to approve the projects under the public policy requirement, we recommend the Commission limit deferred accounting to (1) an overall cap of \$1.5 million, the project cost estimate provided by the Company for 2021, and (2) the costs that CenterPoint incurs for the project from the date the Commission approves deferred accounting until the Company files its next rate case.

IV. DEPARTMENT RECOMMENDATIONS

The Department recommends that the Commission deny approval of CenterPoint's Advanced Meter Project.

/ja

¹² Initial Filing, Exhibit B, Summary Tab.

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. G008/M-21-48

Dated this 23rd day of March 2021

/s/Sharon Ferguson

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Tamie A.	Aberle	tamie.aberle@mdu.com	Great Plains Natural Gas Co.	400 North Fourth Street Bismarck, ND 585014092	Electronic Service	No	OFF_SL_21-48_M-21-48
Michael	Ahern	ahern.michael@dorsey.com	Dorsey & Whitney, LLP	50 S 6th St Ste 1500 Minneapolis, MN 554021498	Electronic Service	No	OFF_SL_21-48_M-21-48
Kristine	Anderson	kanderson@greatermngas.com	Greater Minnesota Gas, Inc. & Greater MN Transmission, LLC	1900 Cardinal Lane PO Box 798 Faribault, MN 55021	Electronic Service	No	OFF_SL_21-48_M-21-48
Alison C	Archer	aarcher@misoenergy.org	MISO	2985 Ames Crossing Rd Eagan, MN 55121	Electronic Service	No	OFF_SL_21-48_M-21-48
James J.	Bertrand	james.bertrand@stinson.com	STINSON LLP	50 S 6th St Ste 2600 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-48_M-21-48
Laura	Bishop	Laura.Bishop@state.mn.us	MN Pollution Control Agency	520 Lafayette Rd Saint Paul, MN 55155	Electronic Service	No	OFF_SL_21-48_M-21-48
Brenda A.	Bjorklund	brenda.bjorklund@centerpointenergy.com	CenterPoint Energy	505 Nicollet Mall Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-48_M-21-48
Michael J.	Bull	mbull@mncee.org	Center for Energy and Environment	212 Third Ave N Ste 560 Minneapolis, MN 55401	Electronic Service	No	OFF_SL_21-48_M-21-48
James	Canaday	james.canaday@ag.state.mn.us	Office of the Attorney General-RUD	Suite 1400 445 Minnesota St. St. Paul, MN 55101	Electronic Service	No	OFF_SL_21-48_M-21-48
Gabriel	Chan	gabechan@umn.edu	University of Minnesota	130 Hubert H. Humphrey Center 301 19th Ave S Minneapolis, Minnesota 55455	Electronic Service	No	OFF_SL_21-48_M-21-48

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Cody	Chilson	cchilson@greatermngas.com	Greater Minnesota Gas, Inc. & Greater MN Transmission, LLC	1900 Cardinal Ln PO Box 798 Faribault, MN 55021	Electronic Service	No	OFF_SL_21-48_M-21-48
Ray	Choquette	rchoquette@agp.com	Ag Processing Inc.	12700 West Dodge Road PO Box 2047 Omaha, NE 68103-2047	Electronic Service	No	OFF_SL_21-48_M-21-48
John	Coffman	john@johncoffman.net	AARP	871 Tuxedo Blvd. St, Louis, MO 63119-2044	Electronic Service	No	OFF_SL_21-48_M-21-48
Generic Notice	Commerce Attorneys	commerce.attorneys@ag.state.mn.us	Office of the Attorney General-DOC	445 Minnesota Street Suite 1400 St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_21-48_M-21-48
Riley	Conlin	riley.conlin@stoel.com	Stoel Rives LLP	33 S. 6th Street Suite 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-48_M-21-48
Brooke	Cooper	bcooper@allete.com	Minnesota Power	30 W Superior St Duluth, MN 558022191	Electronic Service	No	OFF_SL_21-48_M-21-48
Hillary	Creurer	hcreurer@allete.com	Minnesota Power	30 W Superior St Duluth, MN 55802	Electronic Service	No	OFF_SL_21-48_M-21-48
George	Crocker	gwillc@nawo.org	North American Water Office	PO Box 174 Lake Elmo, MN 55042	Electronic Service	No	OFF_SL_21-48_M-21-48
David	Dahlberg	davedahlberg@nweco.com	Northwestern Wisconsin Electric Company	P.O. Box 9 104 South Pine Street Grantsburg, WI 548400009	Electronic Service	No	OFF_SL_21-48_M-21-48
Carrie	Desmond	carrie.desmond@metrotransit.org	Metropolitan Council	560 6th Avenue North Minneapolis, MN 55411	Electronic Service	No	OFF_SL_21-48_M-21-48

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Bridget	Dockter	Bridget.Dockter@xcelenergy.com		N/A	Electronic Service	No	OFF_SL_21-48_M-21-48
Marie	Doyle	marie.doyle@centerpointenergy.com	CenterPoint Energy	505 Nicollet Mall P O Box 59038 Minneapolis, MN 554590038	Electronic Service	No	OFF_SL_21-48_M-21-48
Michelle	Dreier	mdreier@electricalassociation.com		N/A	Electronic Service	No	OFF_SL_21-48_M-21-48
Ron	Elwood	relwood@mnlisap.org	Mid-Minnesota Legal Aid	2324 University Ave Ste 101 Saint Paul, MN 55114	Electronic Service	No	OFF_SL_21-48_M-21-48
Betsy	Engelking	betsy@geronimoenergy.com	Geronimo Energy, LLC	8400 Normandale Lake Blvd Suite 1200 Bloomington, MN 55437	Electronic Service	No	OFF_SL_21-48_M-21-48
James C.	Erickson	jericksonkbc@gmail.com	Kelly Bay Consulting	17 Quechee St Superior, WI 54880-4421	Electronic Service	No	OFF_SL_21-48_M-21-48
John	Farrell	jfarrell@ilsr.org	Institute for Local Self-Reliance	2720 E. 22nd St Institute for Local Self-Reliance Minneapolis, MN 55406	Electronic Service	No	OFF_SL_21-48_M-21-48
Eric	Fehlhaber	efehlhaber@dakotaelectric.com	Dakota Electric Association	4300 220th St W Farmington, MN 55024	Electronic Service	No	OFF_SL_21-48_M-21-48
Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce	85 7th Place E Ste 280 Saint Paul, MN 551012198	Electronic Service	No	OFF_SL_21-48_M-21-48
Lucas	Franco	lfranco@liunagroc.com	LIUNA	81 Little Canada Rd E Little Canada, MN 55117	Electronic Service	No	OFF_SL_21-48_M-21-48

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Daryll	Fuentes	energy@usg.com	USG Corporation	550 W Adams St Chicago, IL 60661	Electronic Service	No	OFF_SL_21-48_M-21-48
Brian	Gardow	bgardow@greatermngas.com	Greater Minnesota Gas, Inc. & Greater MN Transmission, LLC	1900 Cardinal Ln PO Box 798 Faribault, MN 55021	Electronic Service	No	OFF_SL_21-48_M-21-48
James	Garness	james.r.garness@xcelenergy.com		N/A	Electronic Service	No	OFF_SL_21-48_M-21-48
Edward	Garvey	edward.garvey@AESLconsulting.com	AESL Consulting	32 Lawton St Saint Paul, MN 55102-2617	Electronic Service	No	OFF_SL_21-48_M-21-48
Edward	Garvey	garveyed@aol.com	Residence	32 Lawton St Saint Paul, MN 55102	Electronic Service	No	OFF_SL_21-48_M-21-48
Bruce	Gerhardson	bgerhardson@otpc.com	Otter Tail Power Company	PO Box 496 215 S Cascade St Fergus Falls, MN 565380496	Electronic Service	No	OFF_SL_21-48_M-21-48
Anita	Grace	anita@gracemulticultural.com	GRACE Multicultural	12959 196th LN NW Elk River, MN 55330	Electronic Service	No	OFF_SL_21-48_M-21-48
Bill	Grant	billgrant@minncap.org	Minnesota Community Action Partnership	MCIT Building 100 Empire Dr Ste 202 St. Paul, MN 55103	Electronic Service	No	OFF_SL_21-48_M-21-48
Todd J.	Guerrero	todd.guerrero@kutakrock.com	Kutak Rock LLP	Suite 1750 220 South Sixth Street Minneapolis, MN 554021425	Electronic Service	No	OFF_SL_21-48_M-21-48
Robert	Harding	robert.harding@state.mn.us	Public Utilities Commission	Suite 350 121 7th Place East St. Paul, MN 55101	Electronic Service	No	OFF_SL_21-48_M-21-48

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Annete	Henkel	mui@mnuilityinvestors.org	Minnesota Utility Investors	413 Wacouta Street #230 St.Paul, MN 55101	Electronic Service	No	OFF_SL_21-48_M-21-48
Shane	Henriksen	shane.henriksen@enbridge.com	Enbridge Energy Company, Inc.	1409 Hammond Ave FL 2 Superior, WI 54880	Electronic Service	No	OFF_SL_21-48_M-21-48
Corey	Hintz	chintz@dakotaelectric.com	Dakota Electric Association	4300 220th Street Farmington, MN 550249583	Electronic Service	No	OFF_SL_21-48_M-21-48
Michael	Hoppe	lu23@ibew23.org	Local Union 23, I.B.E.W.	445 Etna Street Ste. 61 St. Paul, MN 55106	Electronic Service	No	OFF_SL_21-48_M-21-48
MJ	Horner	mj.horner@xcelenergy.com		N/A	Electronic Service	No	OFF_SL_21-48_M-21-48
Lori	Hoyum	lhoyum@mnpower.com	Minnesota Power	30 West Superior Street Duluth, MN 55802	Electronic Service	No	OFF_SL_21-48_M-21-48
Travis	Jacobson	travis.jacobson@mdu.com	Great Plains Natural Gas Company	400 N 4th St Bismarck, ND 58501	Electronic Service	No	OFF_SL_21-48_M-21-48
Alan	Jenkins	aj@jenkinsatlaw.com	Jenkins at Law	2950 Yellowtail Ave. Marathon, FL 33050	Electronic Service	No	OFF_SL_21-48_M-21-48
Richard	Johnson	Rick.Johnson@lawmoss.com	Moss & Barnett	150 S. 5th Street Suite 1200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-48_M-21-48
Sarah	Johnson Phillips	sarah.phillips@stoel.com	Stoel Rives LLP	33 South Sixth Street Suite 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-48_M-21-48

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Stacey	Karels	skarels@local563.org	Mankato Area Bldg & Construction Trades Council	310 McKinzie St Mankato, MN 56001	Electronic Service	No	OFF_SL_21-48_M-21-48
Mark J.	Kaufman	mkaufman@ibewlocal949.org	IBEW Local Union 949	12908 Nicollet Avenue South Burnsville, MN 55337	Electronic Service	No	OFF_SL_21-48_M-21-48
Thomas	Koehler	TGK@IBEW160.org	Local Union #160, IBEW	2909 Anthony Ln St Anthony Village, MN 55418-3238	Electronic Service	No	OFF_SL_21-48_M-21-48
Michael	Krikava	mkrikava@taftlaw.com	Taft Stettinius & Hollister LLP	2200 IDS Center 80 S 8th St Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-48_M-21-48
Nicolle	Kupser	nkupser@greatermngas.com	Greater Minnesota Gas, Inc. & Greater MN Transmission, LLC	1900 Cardinal Ln PO Box 798 Faribault, MN 55021	Electronic Service	No	OFF_SL_21-48_M-21-48
Erica	Larson	erica.larson@centerpointenergy.com	CenterPoint Energy	505 Nicollet Avenue P.O. Box 59038 Minneapolis, Minnesota 55459-0038	Electronic Service	Yes	OFF_SL_21-48_M-21-48
Peder	Larson	plarson@larkinhoffman.com	Larkin Hoffman Daly & Lindgren, Ltd.	8300 Norman Center Drive Suite 1000 Bloomington, MN 55437	Electronic Service	No	OFF_SL_21-48_M-21-48
James D.	Larson	james.larson@avantenergy.com	Avant Energy Services	220 S 6th St Ste 1300 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-48_M-21-48
Douglas	Larson	dlarson@dakotaelectric.com	Dakota Electric Association	4300 220th St W Farmington, MN 55024	Electronic Service	No	OFF_SL_21-48_M-21-48
Kevin	Lee	klee@bluegreenalliance.org	BlueGreen Alliance	2701 University Ave SE Ste. 209 Minneapolis, MN 55414	Electronic Service	No	OFF_SL_21-48_M-21-48

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Amber	Lee	Amber.Lee@centerpointenergy.com	CenterPoint Energy	505 Nicollet Mall Minneapolis, MN 55402	Electronic Service	Yes	OFF_SL_21-48_M-21-48
Annie	Levenson Falk	annief@cupminnesota.org	Citizens Utility Board of Minnesota	332 Minnesota Street, Suite W1360 St. Paul, MN 55101	Electronic Service	No	OFF_SL_21-48_M-21-48
Ryan	Long	ryan.j.long@xcelenergy.com	Xcel Energy	414 Nicollet Mall 401 8th Floor Minneapolis, MN 55401	Electronic Service	No	OFF_SL_21-48_M-21-48
Susan	Ludwig	sludwig@mnpower.com	Minnesota Power	30 West Superior Street Duluth, MN 55802	Electronic Service	No	OFF_SL_21-48_M-21-48
Kavita	Maini	kmairi@wi.rr.com	KM Energy Consulting, LLC	961 N Lost Woods Rd Oconomowoc, WI 53066	Electronic Service	No	OFF_SL_21-48_M-21-48
Pam	Marshall	pam@energycents.org	Energy CENTS Coalition	823 7th St E St. Paul, MN 55106	Electronic Service	No	OFF_SL_21-48_M-21-48
Brian	Meloy	brian.meloy@stinson.com	STINSON LLP	50 S 6th St Ste 2600 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-48_M-21-48
Peder	Mewis	pmewis@cleangridalliance.org	Clean Grid Alliance	570 Asbury St. St. Paul, MN 55104	Electronic Service	No	OFF_SL_21-48_M-21-48
Joseph	Meyer	joseph.meyer@ag.state.mn.us	Office of the Attorney General-RUD	Bremer Tower, Suite 1400 445 Minnesota Street St Paul, MN 55101-2131	Electronic Service	No	OFF_SL_21-48_M-21-48
Stacy	Miller	stacy.miller@minneapolismn.gov	City of Minneapolis	350 S. 5th Street Room M 301 Minneapolis, MN 55415	Electronic Service	No	OFF_SL_21-48_M-21-48

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David	Moeller	dmoeller@allete.com	Minnesota Power	30 W Superior St Duluth, MN 558022093	Electronic Service	No	OFF_SL_21-48_M-21-48
Andrew	Moratzka	andrew.moratzka@stoel.com	Stoel Rives LLP	33 South Sixth St Ste 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-48_M-21-48
David	Niles	david.niles@avantenergy.com	Minnesota Municipal Power Agency	220 South Sixth Street Suite 1300 Minneapolis, Minnesota 55402	Electronic Service	No	OFF_SL_21-48_M-21-48
Samantha	Norris	samanthanorris@alliantenergy.com	Interstate Power and Light Company	200 1st Street SE PO Box 351 Cedar Rapids, IA 524060351	Electronic Service	No	OFF_SL_21-48_M-21-48
Nate	OReilly	nate@iron512.com	Ironworkers Local #512	851 Pierce Butler Route St Paul, MN 55104	Electronic Service	No	OFF_SL_21-48_M-21-48
Matthew	Olsen	molsen@otpc.com	Otter Tail Power Company	215 South Cascade Street Fergus Falls, MN 56537	Electronic Service	No	OFF_SL_21-48_M-21-48
Carol A.	Overland	overland@legalelectric.org	Legalelectric - Overland Law Office	1110 West Avenue Red Wing, MN 55066	Electronic Service	No	OFF_SL_21-48_M-21-48
John	Pacheco	johnpachecojr@gmail.com		N/A	Electronic Service	No	OFF_SL_21-48_M-21-48
Greg	Palmer	gpalmer@greatermngas.com	Greater Minnesota Gas, Inc. & Greater MN Transmission, LLC	1900 Cardinal Ln PO Box 798 Faribault, MN 55021	Electronic Service	No	OFF_SL_21-48_M-21-48
Ben	Passer	Passer@fresh-energy.org	Fresh Energy	408 St. Peter Street Ste 220 Saint Paul, MN 55102	Electronic Service	No	OFF_SL_21-48_M-21-48

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Jose	Perez	jose@hispanicsinenergy.com		1017 L Street #719 Sacramento, CA 95814	Electronic Service	No	OFF_SL_21-48_M-21-48
Jennifer	Peterson	jjpeterson@mnpower.com	Minnesota Power	30 West Superior Street Duluth, MN 55802	Electronic Service	No	OFF_SL_21-48_M-21-48
Catherine	Phillips	Catherine.Phillips@wecenergygroup.com	Minnesota Energy Resources	231 West Michigan St Milwaukee, WI 53203	Electronic Service	No	OFF_SL_21-48_M-21-48
Kevin	Pranis	kpranis@liunagro.com	Laborers' District Council of MN and ND	81 E Little Canada Road St. Paul, Minnesota 55117	Electronic Service	No	OFF_SL_21-48_M-21-48
Generic Notice	Residential Utilities Division	residential.utilities@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012131	Electronic Service	Yes	OFF_SL_21-48_M-21-48
Kevin	Reuther	kreuther@mncenter.org	MN Center for Environmental Advocacy	26 E Exchange St, Ste 206 St. Paul, MN 551011667	Electronic Service	No	OFF_SL_21-48_M-21-48
Susan	Romans	sromans@allete.com	Minnesota Power	30 West Superior Street Legal Dept Duluth, MN 55802	Electronic Service	No	OFF_SL_21-48_M-21-48
Richard	Savelkoul	rsavelkoul@martinsquires.com	Martin & Squires, P.A.	332 Minnesota Street Ste W2750 St. Paul, MN 55101	Electronic Service	No	OFF_SL_21-48_M-21-48
Larry L.	Schedin	Larry@LLSResources.com	LLS Resources, LLC	332 Minnesota St, Ste W1390 St. Paul, MN 55101	Electronic Service	No	OFF_SL_21-48_M-21-48

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Elizabeth	Schmiesing	eschmiesing@winthrop.com	Winthrop & Weinstine, P.A.	225 South Sixth Street Suite 3500 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-48_M-21-48
Will	Seuffert	Will.Seuffert@state.mn.us	Public Utilities Commission	121 7th PI E Ste 350 Saint Paul, MN 55101	Electronic Service	Yes	OFF_SL_21-48_M-21-48
Janet	Shaddix Elling	jshaddix@janetshaddix.com	Shaddix And Associates	7400 Lyndale Ave S Ste 190 Richfield, MN 55423	Electronic Service	No	OFF_SL_21-48_M-21-48
David	Shaffer	dshaffer@mNSEIA.org		N/A	Electronic Service	No	OFF_SL_21-48_M-21-48
Colleen	Sipiorski	Colleen.Sipiorski@wecenergygroup.com	Minnesota Energy Resources Corporation	700 North Adams St Green Bay, WI 54307	Electronic Service	No	OFF_SL_21-48_M-21-48
Amanda	Smith	amanda.smith@state.mn.us	MN Pollution Control Agency	520 Lafayette Rd N St. Paul, MN 55155	Electronic Service	No	OFF_SL_21-48_M-21-48
Ken	Smith	ken.smith@districtenergy.com	District Energy St. Paul Inc.	76 W Kellogg Blvd St. Paul, MN 55102	Electronic Service	No	OFF_SL_21-48_M-21-48
Peggy	Sorum	peggy.sorum@centerpointenergy.com	CenterPoint Energy	505 Nicollet Mall Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-48_M-21-48
Jamez	Staples	jstaples@renewableenergypartners.com	Renewable Energy Partners	3033 Excelsior Blvd S Minneapolis, MN 55416	Electronic Service	No	OFF_SL_21-48_M-21-48
Byron E.	Starns	byron.starns@stinson.com	STINSON LLP	50 S 6th St Ste 2600 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-48_M-21-48

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Richard	Stasik	richard.stasik@wecenergygroup.com	Minnesota Energy Resources Corporation (HOLDING)	231 West Michigan St - P321 Milwaukee, WI 53203	Electronic Service	No	OFF_SL_21-48_M-21-48
Kristin	Stastny	kstastny@taftlaw.com	Taft Stettinius & Hollister LLP	2200 IDS Center 80 South 8th St Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-48_M-21-48
Cary	Stephenson	cStephenson@otpc.com	Otter Tail Power Company	215 South Cascade Street Fergus Falls, MN 56537	Electronic Service	No	OFF_SL_21-48_M-21-48
James M	Strommen	jstrommen@kennedy-graven.com	Kennedy & Graven, Chartered	150 S 5th St Ste 700 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-48_M-21-48
Eric	Swanson	eswanson@winthrop.com	Winthrop & Weinstine	225 S 6th St Ste 3500 Capella Tower Minneapolis, MN 554024629	Electronic Service	No	OFF_SL_21-48_M-21-48
Lynnette	Sweet	Regulatory.records@xcelenergy.com	Xcel Energy	414 Nicollet Mall FL 7 Minneapolis, MN 554011993	Electronic Service	No	OFF_SL_21-48_M-21-48
Stuart	Tommerdahl	stommerdahl@otpc.com	Otter Tail Power Company	215 S Cascade St PO Box 496 Fergus Falls, MN 56537	Electronic Service	No	OFF_SL_21-48_M-21-48
Thomas	Tynes	jjazynka@energyfreedomcoalition.com	Energy Freedom Coalition of America	101 Constitution Ave NW Ste 525 East Washington, DC 20001	Electronic Service	No	OFF_SL_21-48_M-21-48
Analeisha	Vang	avang@mpower.com	Minnesota Power	30 W Superior St Duluth, MN 558022093	Electronic Service	No	OFF_SL_21-48_M-21-48

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Lisa	Veith	lisa.veith@ci.stpaul.mn.us	City of St. Paul	400 City Hall and Courthouse 15 West Kellogg Blvd. St. Paul, MN 55102	Electronic Service	No	OFF_SL_21-48_M-21-48
Samantha	Williams	swilliams@nrdc.org	Natural Resources Defense Council	20 N. Wacker Drive Ste 1600 Chicago, IL 60606	Electronic Service	No	OFF_SL_21-48_M-21-48
Laurie	Williams	laurie.williams@sierraclub. org	Sierra Club	Environmental Law Program 1536 Wynkoop St Ste 200 Denver, CO 80202	Electronic Service	No	OFF_SL_21-48_M-21-48
Justin	Wilson	justin.wilson@chargepoint. com	ChargePoint	240 East Hacienda Ave. Campbell, CA 95008	Electronic Service	No	OFF_SL_21-48_M-21-48
Joseph	Windler	jwindler@winthrop.com	Winthrop & Weinstine	225 South Sixth Street, Suite 3500 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-48_M-21-48
Patrick	Zomer	Pat.Zomer@lawmoss.com	Moss & Barnett a Professional Association	150 S. 5th Street, #1200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-48_M-21-48