

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

Beverly Jones Heydinger	Chair
Betsy Wergin	Vice Chair
Nancy Lange	Commissioner
Dan Lipschultz	Commissioner
John Tuma	Commissioner

In the Matter of the Application of Northern States Power Company for Authority to Increase Rates for Electric Service in the State of Minnesota

DOCKET NO. E-002/GR-13-868

**REPLY COMMENTS OF THE OFFICE  
OF THE ATTORNEY GENERAL -  
RESIDENTIAL UTILITIES AND  
ANTITRUST DIVISION**

**I. INTRODUCTION.**

The Office of the Attorney General – Residential Utilities and Antitrust Division (“OAG”) submits the following Reply Comments in response to the Comments filed by Northern States Power Company (“Xcel” or “the Company”) on February 3, 2015. In its Comments, Xcel offered to expand the scope of a 2014 true-up mechanism to include costs that are currently being disputed in a legal proceeding. The OAG suggested that including the costs in the 2014 true-up mechanism was one option for the Commission to consider. After reviewing all of the testimony and transcripts regarding the true-up mechanism, it is still not clear how the mechanism will function, or how the mechanism would incorporate the specific costs at issue. For that reason, while Xcel’s proposal may be one reasonable way to proceed, the Commission should carefully review the 2014 true-up mechanism, and should also consider the other options presented by the OAG. Moreover, the OAG recommends that the Commission establish specific instructions for implementing the 2014 true-up mechanism, regardless of the Commission’s decision about the disputed costs.

## **II. BACKGROUND.**

On January 20, 2015, the OAG filed a letter informing the Commission about a legal dispute between Xcel and Babcock & Wilcox Nuclear Energy, Inc. (“BWNE”), the subcontractor who installed replacement steam generators (“RSG”) at Prairie Island Unit 2. In that letter, the OAG explained that BWNE had filed a lawsuit against Xcel in Minnesota District Court alleging that Xcel had withheld payment of costs that were due as a result of the RSG project. As a result, it appears that Xcel has included significant expenses in this rate case that it had not paid, and that it claims in legal pleadings that it does not intend to pay.

The OAG asked the Commission for guidance on how to proceed, and presented three possible options. First, the Commission could conclude that Xcel had not supported its request to include the disputed funds in this rate case and order that they be removed. Second, the Commission could open an investigation to gain more information about the dispute and Xcel’s policies related to including unpaid expenses for recovery in its rate case. Or, third, the Commission could order Xcel to include the disputed expenses in the 2014 true-up mechanism that was agreed to by Xcel and the Department. In response to the OAG’s request for guidance from the Commission, Xcel indicated that it is willing to “incorporate the disputed amount into the 2014 Plant Related Revenue Requirement true-up process.”<sup>1</sup>

## **III. XCEL SHOULD HAVE INFORMED THE COMMISSION AND INTERESTED PARTIES ABOUT THE DISPUTE WITH BWNE.**

As a threshold matter, the manner in which this information was presented to the Commission is concerning. In the Commission’s Multi-Year Rate Plan (“MYRP”) Order, the Commission required that all utilities filing a MYRP provide the Commission with prompt

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<sup>1</sup> Xcel Comments, at 4 (Feb. 3, 2015).

updates about changes to capital projects included in the MYRP. Specifically, Order Point 29 provides that, “If a project included in a multiyear rate plan is canceled or postponed, within 30 days [the utility must] inform the Commission and parties, file a proposal to adjust rates to stop collecting any costs related to the canceled or postponed project, and refund costs already collected.”<sup>2</sup> While the amounts disputed with BWNE do not precisely fit the reporting requirements of Order Point 29, they are sufficiently analogous that Xcel should have informed the Commission and other parties about the dispute, and the fact that Xcel had included a significant, unpaid expense in the rate case, much sooner.

Moreover, even if the language in the MYRP Order is not directly on point, Xcel gave a broader commitment in its initial filing. In his direct testimony, Xcel witness Mr. Chris Clark provided a guarantee that Xcel would “file a notice with the Commission and interested parties within 30 days of a material change to any project included in the multi-year rate plan.”<sup>3</sup> The fact that Xcel did not pay, and does not intend to pay, a significant sum that was included in its projected test year is a material change under any definition. Xcel should have provided information about this issue to the Commission on its own initiative, rather than waiting for it to be discovered by other parties. Xcel claims in its Initial Comments that it is simply trying to comply with FERC requirements, but Xcel never identifies any FERC provisions. Moreover, Xcel has not supported its assumption that it is necessary, or appropriate, to use this accounting method for purposes of ratemaking. Xcel included a significant capital investment in this MYRP

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<sup>2</sup> Order establishing Terms, Conditions, and Procedures for Multiyear Rate Plans, *In the Matter of the Minnesota Office of the Attorney General – Antitrust and Utilities Division’s Petition for a Commission Investigation Regarding Criteria and Standards for Multiyear Rate Plans Under Minn. Stat. § 216B.16, subd. 19*, at 16 (June 17, 2013).

<sup>3</sup> Ex. 99, at 20 (Clark Direct).

that was never paid. When that fact became clear in the early stages of this case, Xcel should have informed the Commission and other parties.

#### **IV. THE COMMISSION SHOULD ORDER A PROCESS FOR INCLUDING THE DISPUTED COSTS IN THE TRUE-UP MECHANISM.**

In its January 20, 2015 letter, the OAG suggested in principle that the Commission could order Xcel to “make an adjustment” for the disputed costs in the 2014 true-up that was agreed to between the Department and Xcel. In its Comments, Xcel stated that it was willing to “include the effect of the RSG disputed costs as part of a holistic view of our overall capital costs.”<sup>4</sup> After reviewing all of the testimony and transcripts about the 2014 true-up mechanism and conferring with the Department, however, the OAG is concerned that it is still unclear how the mechanism will function, or whether the 2014 true-up will satisfy the requirements of the Commission’s MYRP Order.

Order Point 29 of the Commission’s MYRP Order requires a utility filing a MYRP to make a series of compliance filings:

29. A utility applying for or operating under a multiyear rate plan shall do the following:

A. File annual status reports confirming that the utility has made investments according to its multiyear rate plan, and affirming that it still intends to make the future investments authorized as part of the plan.

B. If a project included in a multiyear rate plan is canceled or postponed, within 30 days inform the Commission and parties, file a proposal to adjust rates to stop collecting any costs related to the canceled or postponed project, and refund costs already collected.

C. If a utility makes some other material change in plans, file a status report promptly (e.g., within 30 days of the known change).

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<sup>4</sup> Xcel Comments, at 4 (Feb. 3, 2015).

D. Within 180 days after the final rate adjustment under the multiyear rate plan, make a compliance filing verifying that the rates charged under the plan were based only on reasonable and prudent costs of service.<sup>5</sup>

Under the MYRP Order, Xcel is required to identify *any* capital projects included in the MYRP that are canceled or postponed, and file a proposal within 30 days to adjust current rates and refund any costs already collected.<sup>6</sup> Based upon Xcel's Initial Comments, the OAG understands that Xcel has offered to include the disputed RSG costs along with other canceled and postponed projects in the true-up mechanism. The OAG is concerned, however, that it is unclear how the true-up mechanism will actually work, or whether the true-up mechanism satisfies the MYRP Order's requirements that Xcel identify, adjust rates, and make refunds for any projects that were canceled or postponed.

While Xcel included a proposal for a 2015 true-up in its initial filing, including a 2014 true-up to comply with the MYRP Order was first suggested by Department witness Mr. Lusti. In his direct testimony, Mr. Lusti recommended that, "[T]he Commission require Xcel to reduce rates for projects that do not occur within the two test years, and refund to its customers all rates that have been over-collected as a result of the cancellation of projects for which the Company is charging its ratepayers."<sup>7</sup> Mr. Lusti made the same recommendation in his surrebuttal testimony.<sup>8</sup>

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<sup>5</sup> Order establishing Terms, Conditions, and Procedures for Multiyear Rate Plans, *In the Matter of the Minnesota Office of the Attorney General – Antitrust and Utilities Division's Petition for a Commission Investigation Regarding Criteria and Standards for Multiyear Rate Plans Under Minn. Stat. § 216B.16, subd. 19*, at 16 (June 17, 2013).

<sup>6</sup> *Id.*

<sup>7</sup> Ex. 437, at 71 (Lusti Direct).

<sup>8</sup> Ex. 442, at 49 (Lusti Surrebuttal).

Through the filing of surrebuttal testimony, Xcel opposed any 2014 true-up.<sup>9</sup> After surrebuttal testimony, but before the evidentiary hearing, the Department and Xcel reached an agreement. During the evidentiary hearing, several Xcel witnesses described the mechanism. Xcel witness Ms. Perkett stated,

Mr. Lusti proposed a refund obligation related to the Company's capital additions throughout the two years of our Multi Year Rate Plan. Based on conversations with the Department, the Company is proposing to structure such refunds based on aggregate revenue requirements associated with capital additions . . . . In other words, the Company will provide a refund if its total actual capital revenue requirement for 2014 is less than the total capital revenue requirement in our test year budget. A similar process will be used in 2015, except it would be limited to only the current proposed 34 Step projects. We note that the refund obligation is in favor of customers and the Company will forgo [sic] recovery in this case if its total actual capital revenue requirement is greater than our 2014 test year proposed capital revenue requirement or our proposed capital revenue requirement for the 2015 step.<sup>10</sup>

Xcel witness Ms. Heuer also testified about the true-up. Ms. Heuer explained that Xcel would make a compliance filing that would compare Xcel's actual 2014 plant revenue requirement to the projected 2014 plant revenue requirement that had been included in Xcel's 2014 test year.<sup>11</sup> Xcel would also "compare the 2014 Test Year to the 2014 actual capital project additions" and "provide an explanation for all project capital additions that were included in actual rate base, but were not a part of 2014 Test Year, as initially proposed by the Company in its application."<sup>12</sup> Ms. Heuer stated that, "In the event that the 2014 Adjusted Actual Plant Related Revenue Requirements are lower than the 2014 Adjusted Test Year Plant Related Revenue Requirements,

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<sup>9</sup> Ex. 101, at 4–6 (Clark Surrebuttal).

<sup>10</sup> Ex. 130, at 2 (Perkett Opening Statement).

<sup>11</sup> Ex. 140, at 4 (Heuer Opening Statement).

<sup>12</sup> *Id.*

the Company will include the amount in the interim rate refund and the calculation of final rates in 2015 or otherwise provide a refund plan.”<sup>13</sup>

After reviewing these explanations, it is still not entirely clear how the 2014 and 2015 true-up mechanisms will function, or how the disputed amounts with BWNE will be incorporated. Based on its agreement to include the disputed amounts in the true-up, it appears that Xcel has offered to take the following steps:

1. Xcel will make a 2014 true-up compliance filing after the Commission’s final order.
2. The 2014 true-up compliance filing will include information about every plant related revenue requirement that Xcel had included in its 2014 test year, and identify whether each of the items was actually completed in 2014. Xcel will include the disputed amounts with BWNE in the true-up in the same manner as projects that were canceled.
3. Xcel will compare the adjusted actual plant revenue requirements to the adjusted projected plant revenue requirements. The OAG understands that by “adjusted,” Xcel means that both projected and actual will include any adjustments to revenue requirements agreed to by Xcel or ordered by the Commission.
4. In the event that the total aggregate of adjusted actual plant revenue requirements is lower than the adjusted projected plant revenue requirements, Xcel will do two things: first, Xcel will include that amount in the interim rate refund, and, second, Xcel remove that amount from the calculation of the final rates to be implemented.

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<sup>13</sup> *Id.*

5. In the event that the total aggregate of adjusted actual plant revenue requirements is higher than the adjusted projected plant revenue requirements, Xcel will forego any rate increase.
6. Xcel will make a similar filing for the 2015 step year, with the same requirements and conditions.<sup>14</sup>

The OAG suggested, in principle, that including the disputed RSG costs in the true-up may be reasonable. Assuming that the process outlined above is the process Xcel intends to use, however, the OAG is concerned that Xcel's proposal does not satisfy the requirements of the MYRP Order.

Specifically, the MYRP Order requires Xcel to identify, within 30 days, all capital projects included in the MYRP that are canceled or postponed, to make a corresponding adjustment to rates, and to refund all rates collected as a result of those projects.<sup>15</sup> The MYRP Order focuses on individual projects included in the MYRP, and requires Xcel to take action on projects that are canceled or postponed. Rather than reviewing whether individual projects were canceled or postponed, Xcel's proposal would be based on aggregate, or "holistic,"<sup>16</sup> capital spending over the MYRP period. It appears that, under Xcel's proposal, Xcel would not make any refund or adjustment related to canceled or postponed projects as long as Xcel's capital spending is equal to, or greater than, its projected capital spend. But the language of the MYRP Order does not reference total capital investments; instead, the plain language of the Order requires Xcel to make adjustments and refunds on the *individual project level*. As a result, it

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<sup>14</sup> To the extent that this does not represent what Xcel has agreed to do, Xcel should clearly explain the process for the true-up mechanism.

<sup>15</sup> Order establishing Terms, Conditions, and Procedures for Multiyear Rate Plans, *In the Matter of the Minnesota Office of the Attorney General – Antitrust and Utilities Division's Petition for a Commission Investigation Regarding Criteria and Standards for Multiyear Rate Plans Under Minn. Stat. § 216B.16, subd. 19*, at 16 (June 17, 2013).

<sup>16</sup> Xcel Comments, at 4 (Feb. 3, 2015).



appears that Xcel's true-up proposal does not meet the requirements of the Commission's MYRP Order.

For that reason, the OAG recommends that the Commission establish specific instructions for the true-up mechanism to ensure that it complies with the MYRP Order, regardless of whether the Commission takes action on the disputed RSG costs. To the extent that the Commission establishes procedures for the true-up that comply with the MYRP Order, the OAG agrees that including the disputed RSG costs in the true-up mechanism would be a reasonable way for the Commission to resolve the matter.

If the Commission determines that the true-up process would not comply with the MYRP Order, or otherwise continues to have concerns about including about including significant amounts in rates that Xcel has not paid, and that it has claimed in legal pleadings that it has no obligation to pay, it is also within the Commission's authority to consider the other options initially presented by the OAG. As discussed in the OAG's Initial Comments, the Commission could determine that Xcel has not supported its request to include the disputed amounts in this case; or the Commission could open an investigation for further factual development.

Dated: February 10, 2015

Respectfully submitted,

LORI SWANSON  
Attorney General  
State of Minnesota

s/ Ryan Barlow

RYAN P. BARLOW  
Assistant Attorney General  
Atty. Reg. No. 0393534

445 Minnesota Street, Suite 1400  
St. Paul, Minnesota 55101-2131  
(651) 757-1473 (Voice)  
(651) 297-7206 (TTY)

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

February 10, 2015

Mr Daniel Wolf, Executive Secretary  
Minnesota Public Utilities Commission  
121 Seventh Place East, Suite 350  
St. Paul, MN 55101-2147

**Re: *In the Matter of the Application of Northern States Power Company for Authority to Increase Rates for Electric Service in the State of Minnesota***  
**MPUC Docket No. E-002/GR-13-868**

Dear Mr. Wolf:

Enclosed and e-filed in the above-referenced matter please find *the Reply Comments of the Office of the Attorney General - Residential Utilities and Antitrust Division*.

By copy of this letter, all parties have been served. An Affidavit of Service is also enclosed.

Sincerely,

*s/ Ryan P. Barlow*

RYAN P. BARLOW  
Assistant Attorney General

(651) 757-1473 (Voice)  
(651) 296-9663 (Fax)

Enclosure

AFFIDAVIT OF SERVICE

**Re: In the Matter of the Application of Northern States Power Company for Authority to Increase Rates for Electric Service in the State of Minnesota MPUC Docket No. E-002/GR-13-868**

STATE OF MINNESOTA )  
  ) ss.  
COUNTY OF RAMSEY   )

I hereby state that on February 10, 2015, I filed with eDockets the *Reply Comments of the Office of the Attorney General - Residential Utilities and Antitrust Division* and served the same upon all parties listed on the attached service list by email, 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.

s/ *Judy Sigal*  
Judy Sigal

Subscribed and sworn to before me  
this 10th day of February, 2015.

s/ *Patricia Jotblad*  
Notary Public

My Commission expires: January 31, 2020.

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Jorge	Alonso	jorge.alonso@state.mn.us	Public Utilities Commission	121 7th Place East Suite 350 St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
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_13-868_Official CC Service List
Alison C	Archer	alison.c.archer@xcelenergy.com	Xcel Energy	414 Nicollet Mall FL 5  Minneapolis, MN 55401	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Andrew	Bahn	Andrew.Bahn@state.mn.us	Public Utilities Commission	121 7th Place E., Suite 350  St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Ryan	Barlow	Ryan.Barlow@ag.state.mn.us	Office of the Attorney General-RUD	445 Minnesota Street Bremer Tower, Suite 1400 St. Paul, Minnesota 55101	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
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	Yes	OFF_SL_13-868_Official CC Service List
Aakash	Chandarana	Aakash.Chandara@xcelenergy.com	Xcel Energy	414 Nicollet Mall FL 5  Minneapolis, MN 55401	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Jeanne	Cochran	Jeanne.Cochran@state.mn.us	Office of Administrative Hearings	P.O. Box 64620  St. Paul, MN 55164-0620	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
John	Coffman	john@johncoffman.net	AARP	871 Tuxedo Blvd.  St. Louis, MO 63119-2044	Electronic Service	No	OFF_SL_13-868_Official CC Service List
Jerry	Dasinger	jerry.dasinger@state.mn.us	Public Utilities Commission	Suite 350 121 7th Place East  St. Paul, MN 551012147	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
James	Denniston	james.r.denniston@xcelenergy.com	Xcel Energy Services, Inc.	414 Nicollet Mall, Fifth Floor  Minneapolis, MN 55401	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Ian	Dobson	ian.dobson@ag.state.mn.us	Office of the Attorney General-RUD	Antitrust and Utilities Division 445 Minnesota Street, 1400 BRM Tower St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce	85 7th Place E Ste 500  Saint Paul, MN 551012198	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Stephen	Fogel	Stephen.E.Fogel@XcelEnergy.com	Xcel Energy Services, Inc.	816 Congress Ave, Suite 1650  Austin, TX 78701	Electronic Service	No	OFF_SL_13-868_Official CC Service List
Benjamin	Gerber	bgerber@mchamber.com	Minnesota Chamber of Commerce	400 Robert Street North Suite 1500 St. Paul, Minnesota 55101	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Robert	Harding	robert.harding@state.mn.us	Public Utilities Commission	Suite 350 121 7th Place East  St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Tiffany	Hughes	Regulatory.Records@xcelenergy.com	Xcel Energy	414 Nicollet Mall FL 7  Minneapolis, MN 554011993	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Alan	Jenkins	aj@jenkinsatlaw.com	Jenkins at Law	2265 Roswell Road Suite 100 Marietta, GA 30062	Electronic Service	No	OFF_SL_13-868_Official CC Service List
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	Yes	OFF_SL_13-868_Official CC Service List

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Richard	Johnson	Rick.Johnson@lawmoss.com	Moss & Barnett	150 S. 5th Street Suite 1200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_13-868_Official CC Service List
Sarah	Johnson Phillips	siphillips@stoel.com	Stoel Rives LLP	33 South Sixth Street Suite 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_13-868_Official CC Service List
Clark	Kaml	clark.kaml@state.mn.us	Public Utilities Commission	121 E 7th Place, Suite 350  Saint Paul, MN 55101	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Mara	Koeller	mara.n.koeller@xcelenergy.com	Xcel Energy	414 Nicollet Mall 5th Floor Minneapolis, MN 55401	Electronic Service	No	OFF_SL_13-868_Official CC Service List
Ganesh	Krishnan	ganesh.krishnan@state.mn.us	Public Utilities Commission	Suite 350121 7th Place East  St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Peder	Larson	plarson@larkinhoffman.com	Larkin Hoffman Daly & Lindgren, Ltd.	8300 Norman Center Drive Suite 1000 Bloomington, MN 55437	Electronic Service	No	OFF_SL_13-868_Official CC Service List
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_13-868_Official CC Service List
Susan	Mackenzie	susan.mackenzie@state.mn.us	Public Utilities Commission	121 7th Place E Ste 350  St. Paul, MN 551012147	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Peter	Madsen	peter.madsen@ag.state.mn.us	Office of the Attorney General-DOC	Bremer Tower, Suite 1800 445 Minnesota Street St. Paul, Minnesota 55101	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Pam	Marshall	pam@energycents.org	Energy CENTS Coalition	823 7th St E  St. Paul, MN 55106	Electronic Service	No	OFF_SL_13-868_Official CC Service List

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Mary	Martinka	mary.a.martinka@xcelenergy.com	Xcel Energy Inc	414 Nicollet Mall 7th Floor Minneapolis, MN 55401	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Connor	McNellis	cmcnellis@larkinhoffman.com	Larkin Hoffman Daly & Lindgren Ltd.	8300 Norman Center Drive Suite 1000 Minneapolis, MN 55437	Electronic Service	No	OFF_SL_13-868_Official CC Service List
David	Moeller	dmoeller@allete.com	Minnesota Power	30 W Superior St  Duluth, MN 558022093	Electronic Service	No	OFF_SL_13-868_Official CC Service List
Andrew	Moratzka	apmoratzka@stoel.com	Stoel Rives LLP	33 South Sixth Street Suite 4200 Minneapolis, MN 55402	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Dorothy	Morrissey	dorothy.morrissey@state.mn.us	Public Utilities Commission	121 7th Place East Suite 350 St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Kevin	Reuther	kreuther@mncenter.org	MN Center for Environmental Advocacy	26 E Exchange St, Ste 206  St. Paul, MN 551011667	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Richard	Savelkoul	rsavelkoul@martinsquires.com	Martin & Squires, P.A.	332 Minnesota Street Ste W2750  St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Janet	Shaddix Elling	jshaddix@janetshaddix.com	Shaddix And Associates	Ste 122 9100 W Bloomington Frwy Bloomington, MN 55431	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Sean	Stalpes	sean.stalpes@state.mn.us	Public Utilities Commission	121 E. 7th Place, Suite 350  Saint Paul, MN 55101-2147	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
James M.	Strommen	jstrommen@kennedy-graven.com	Kennedy & Graven, Chartered	470 U.S. Bank Plaza 200 South Sixth Street Minneapolis, MN 55402	Electronic Service	No	OFF_SL_13-868_Official CC Service List



First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Kari L	Valley	kari.l.valley@xcelenergy.com	Xcel Energy Service Inc.	414 Nicollet Mall FL 5 Minneapolis, MN 55401	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Samantha	Williams	swilliams@nrdc.org	Natural Resources Defense Council	20 N. Wacker Drive Ste 1600 Chicago, IL 60606	Electronic Service	No	OFF_SL_13-868_Official CC Service List
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_13-868_Official CC Service List
Patrick	Zomer	Patrick.Zomer@lawmoss.com	Moss & Barnett a Professional Association	150 S. 5th Street, #1200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_13-868_Official CC Service List