STATE OF MINNESOTA

April 2, 2018

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

Re: ***In The Matter of the Application of Minnesota Power for Authority to Increase Rates for Electric Service in Minnesota*;**
MPUC Docket No. E015/GR-16-664 and,
In the Matter of Minnesota Power's 2017 Remaining Life Depreciation,
MPUC Docket No. E015/D-17-118

Dear Mr. Wolf:

Attached, please find the Minnesota Department of Commerce, Division of Energy Resources (Department) Requests for Reconsideration of both the Minnesota Public Utilities Commission's (Commission's) Findings of Fact, Conclusions, and Order issued on March 12, 2018, in Docket No. E015/GR-16-664, and the Commission's March 21, 2018, Order in Docket No. E015/D-17-118, in the above-referenced dockets.

Sincerely,

/s/ *Peter E. Madsen*

PETER E. MADSEN
Assistant Attorney General

445 Minnesota Street, Suite 1800
St. Paul, MN 55101-2134
PH: (651) 757-1383
peter.madsen@ag.state.mn.us

Attorney for the Minnesota Department of Commerce, Division of Energy Resources

Enclosures

BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION
SUITE 350
121 SEVENTH PLACE EAST
ST. PAUL, MINNESOTA 55101-2147

Nancy Lange	Chair
Dan Lipschultz	Commissioner
Matt Schuerger	Commissioner
John Tuma	Commissioner
Katie Sieben	Commissioner

IN THE MATTER OF THE APPLICATION OF MINNESOTA POWER FOR AUTHORITY TO INCREASE RATES FOR ELECTRIC UTILITY SERVICE IN MINNESOTA	MPUC Docket No. E015/GR-16-664
IN THE MATTER OF MINNESOTA POWER'S 2017 REMAINING LIFE DEPRECIATION PETITION	MPUC DOCKET NO. E015/D-17-118

MINNESOTA DEPARTMENT OF COMMERCE,
DIVISION OF ENERGY RESOURCES
REQUESTS FOR RECONSIDERATION

April 2, 2018

1. INTRODUCTION

Overall, the Minnesota Department of Commerce, Division of Energy Resources (Department) appreciates and supports the Minnesota Public Utilities Commission's (Commission) detailed March 12, 2018, Rate Case Order on the many complex ratemaking issues with which the Commission was presented in this docket. As explained further below, the Department's reconsideration request is limited to one issue, which stems from addressing the effects of the reduction in federal income taxes.

As indicated in the Department's March 30, 2018, Comments filed in Docket No. E, G-999/CI-17-895, the Department recommends that the impacts to Minnesota Power (MP or the Company) of the recent 2017 Federal Tax Act be addressed in part by removing a large portion or all of the rate mitigation measure in the rate case regarding the remaining lives of Boswell Units 3 and 4 and the Common Facilities that were used to set rates. With this change, the need for securitization may also be eliminated, thus simplifying the issues in the rate case, and in the related depreciation docket.

2. BACKGROUND

On January 11, 2018, the Commission met to consider whether to adopt the recommendations in the ALJ's Report in MP's electric rate case, Docket No. E015/GR-16-664. On March 12, 2018, the Commission issued its Findings of Fact, Conclusions, and Order (March 12, 2018, Rate Case Order).

In a separate but related docket, in February, 2017, MP filed its 2017 Remaining Life Depreciation Petition ("Petition") in Docket No. E015/D-17-118. In December, 2017, the Department and the Company filed comments regarding the Petition, and on March 21, 2018, the Commission issued its Order (March 21, 2018, Depreciation Order), in which the Commission in relevant part:

> Approved a remaining accounting life of 34 years for Boswell Units 3 and 4 and the common facilities, based on a depreciation schedule that extends to 2050. Consistent with the Commission decision in GR-16-664, the extension of the accounting life of Units 3 & 4 does not extend the service or operational life of these facilities . . . .

In addition, ordering paragraph 5 of the Commission's March 12, 2018 Findings of Fact, Conclusions and Order in the rate case tied this rate moderation provision to a requirement that MP "file a securitization plan for the Boswell units within two years of the date of the final order" in the rate case.

On December 29, 2017, the Commission issued a Notice of Commission Investigation into the Effects of the 2017 Federal Tax Act on Utility Rates and Services in Docket No. E, G-999/CI-17-895 (the Tax Docket).[1] On January 19, 2018, the Commission issued a Notice of Request for Information, Commission Planning Meeting, and Subsequent Comment Period. The Commission subsequently issued a Notice that required all rate-regulated energy utilities to provide their initial filings regarding the effects of the 2017 Tax Cuts and Jobs Act[2] by March 2, 2018 and required initial comments to these filings by March 30, 2018, and reply comments by April 20, 2018. The Department filed its comments on March 30 (March 30 Tax Comments).

3. BASIS FOR REQUEST FOR REHEARING

"A petition for rehearing, amendment, vacation, reconsideration, or reargument must set forth specifically the grounds relied upon or errors claimed." Minn. R. 7829.3000, subp. 2

[1] *In re Commission Investigation into the Effects on Electric and Natural Gas Util. Rates and Servs. of the 2017 Fed. Tax Act*, Docket No. E, G-999/CI-17-895.

[2] Public law no. 115-97, an Act to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018, was a congressional revenue act originally introduced in Congress as the "Tax Cuts and Jobs Act." (2017 Tax Act.) The President signed the bill into law on December 22, 2017.

(2017).[3] In general, the Commission will take up, and may grant, a petition for reconsideration that raises new issues, points to new and relevant evidence, exposes errors or ambiguities in the Commission's order, persuades the Commission that it should rethink the decisions set forth in its order, or where the Commission concludes that its decision is inconsistent with the facts, the law, or the public interest.[4]

It is appropriate and proper for the Commission to take notice of material new information about the enactment of the 2017 Tax Act, specifically the estimated $23.6 million total revenue requirement impact (for both rate case and riders) and the Department's recommendation regarding the current period tax refund with tax gross-up of $18.7 million (as discussed in the Department's March 30 Tax Comments).

The Commission has in the past considered reopening a record or considering whether to reopen a record. For example, in a docket regarding Northern States Power's (NSP) certificate of need for its spent fuel storage at Prairie Island after the ALJ closed the case record, the Commission reopened the record on its own motion to admit several hundred late-filed public comments into the record, citing "the statutory emphasis on soliciting and considering public opinion."[5] There, the Commission specifically took official notice of NSP's responses to

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[3] *See also* Minn. Stat. §§ 216B.25, 216B.27 (2016).

[4] *In re Application of Enbridge Energy, Ltd. P'ship for a Certificate of Need for the Line 3 Replacement Project in Minn. from the N.D. Border to the Wis. Border,* Docket No. PL-9/CN-14-916, and *In re Application of Enbridge Energy, Ltd. P'ship for a Routing Permit for the Line 3 Replacement Project in Minn. from the N.D. Border to the Wis. Border*, Docket No. PL-9/PPL-15-137, Order Denying Reconsideration, (MPUC Oct. 10, 2017); *In re Application of Minnkota Power Coop., Inc. for a Route Permit for the MPL-Laporte 115 KV Transmission Line Project in Clearwater and Hubbard Cntys.*, Docket No. ET-6/TL-16-327, Order Denying Reconsideration (MPUC Aug. 11, 2017); *In re Application of CenterPoint Energy Res. Corp. d/b/a CenterPoint Energy Minn. Gas for Auth. to Increase Natural Gas Rates in Minn.*, Docket No. G-008/GR-15-424, Order Denying Reconsideration (MPUC Aug. 9, 2016).

[5] *In re Application of Certificate of Need for Construction of an Independent Spent Fuel Storage Installation*, Docket No. E-002/CN-91-19, Order Notifying Parties of Intention to Take Official

(Footnote Continued on Next Page)

information requests and a report by the Nuclear Regulatory Commission about an incident at Prairie Island, because of the report's relevance to the docket. The Commission based its authority to take official notice on Minn. Stat. § 14.60, which provides in relevant part:

> Agencies may take notice of judicially cognizable facts and in addition may take notice of general, technical, or scientific facts within their specialized knowledge. Parties shall be notified in writing either before or during hearing, or by reference in preliminary reports or otherwise, or by oral statement in the record, of the material so noticed, and they shall be afforded an opportunity to contest the facts so noticed.

The concept of a "judicially cognizable fact" pertains to the admission of factual information. The Minnesota Rules of Evidence, Rule 201(b) states: "[a] judicially noticed fact must be one not subject to reasonable dispute in that it is either (1) generally known within the territorial jurisdiction of the trial court or (2) capable of accurate and ready determination by resort to sources whose accuracy cannot reasonably be questioned."[6] In this case, the enactment of the 2017 Tax Act is a certainty, and its effect on the March 12, 2018 Rate Case Order and the March 21, 2018 Depreciation Order are not reasonably disputable.

The Commission has in the past held in the context of a rate case[7] that:

> The goal of the rate case process is to arrive at just and reasonable rates. To do this, the Commission needs the most accurate and reliable information available. The Commission is therefore disinclined to exclude useful information on narrow technical grounds unless its inclusion raises problems of fairness and accuracy.

(Footnote Continued from Previous Page)
Notice of Specific Materials and to Reopen Record to Admit Public Comments at 1-2 (MPUC May 5, 1992).

[6] Minnesota Revisor, https://www.revisor.mn.gov/court_rules/rule.php?type=ev&id=201 (last visited Mar. 27, 2018).

[7] *In re N. States Power Co.*, Docket No. E-002/GR-91-1, Order Affirming Decision of Administrative Law Judge at 2 (MPUC June 26, 1991).

The same goal of arriving at just and reasonable rates is applicable in this proceeding. In this case, the Commission should take into account material new information about the enactment of the 2017 Tax Act, and its effect of decreasing MP's revenue requirements by $18.7 million[8] due to the current period annual tax expense refund, as is discussed below, and should reconsider the March 12, 2018 Rate Case Order and the March 21, 2018 Depreciation Order. The Department appreciates the Commission's consideration of these limited requests in these dockets.

4. BOSWELL REMAINING LIVES FOR UNITS 3 AND 4 AND THE COMMON FACILITIES, AND CONSIDERATION OF THE RECENT 2017 TAX ACT IMPACTS TO MP

Because new information has become available—specifically, the $23.6 million total revenue requirement impact (for both rate case and riders) due to the provisions of the 2017 Tax Act and the Department's recommended current period tax refund with gross-up of $18.7 million in the March 30 Tax Comments —since the end of MP's rate case, the Department recommends reconsideration regarding Boswell Units 3 and 4 and the Common Facilities as a way to address implications of the 2017 Tax Act to MP. This reconsideration could also simplify matters in the rate case by perhaps eliminating the need for securitization.

Based on the Department's review of the 2017 Tax Act in both the Tax Docket and MP's revenue requirements in the current rate case, the Department observes that MP could be required to refund as much as $23.6 million to its ratepayers as a consequence of the 2017 Tax Act. Rather than requiring refunds of all of the effects of the 2017 Tax Act, the Department's March 30 Tax Comments[9] recommended that the current period annual tax expense plus gross-

[8] Note that this amount does not include the amortization of excess accumulated deferred income taxes, as discussed in the Department's March 30 Tax Comments.
[9] March 30 Tax Comments, pp. 11, 14, 18.

up reduction of $18.7 million,[10] which MP ould be required to refund to customers as soon as possible (which could be incorporated into the current rate case or be refunded in the Tax Docket) and that Excess Accumulated Deferred Income Tax balance should be deferred as a regulatory liability to MP's next rate case, with the determination of amortization period and resulting rate treatment determined at that time. In other words, the reduction in rates caused by the 2017 Tax Act indicates that there no longer appears to be a need for MP's rate mitigation measure.[11]

In the current rate case, MP proposed to extend the ratemaking and depreciation lives for all the Boswell Units to 2050 as a rate-increase-mitigation measure. The Company's proposal would reduce the test-year revenue requirement in their rate case by $22.7 million, primarily by decreasing depreciation.[12] As a result, MP requested an extension in this rate case to 2050 for remaining lives of all Boswell Units for purposes of rates depreciation. But an extension, if granted, would not change the actual operating lives of Boswell Units 3, 4, and Common Facilities. As discussed in the March 12, 2018 Rate Case Order, at pp. 13-15, the Department recommended, and the Commission approved in this rate case, a 2022 remaining life for Boswell Units 1 and 2, consistent with MP's approved resource plan, which required these units to be retired no later than 2022.

To be clear, the Department does not propose any changes to the Boswell Units 1 and 2 remaining lives. For Boswell Units 3, 4, and Common Facilities, however, the Department recommends that the Commission consider, for both ratemaking and depreciation purposes, a

[10] See DOC Attachment 1 hereto (the Department's spreadsheet that summarizes impacts of the 2017 Tax Act on Utilities, including MP).
[11] In addition, the Department believes that if this recommendation is adopted, there may no longer be a need for securitization of Boswell Units 3 and 4 and the Common Facilities.
[12] *March 12, 2018 Findings of Fact, Conclusions, and Order* for MP's Rate Case at p. 11.

remaining life of 2035 instead of 2050. A remaining life of 2035 would increase MP's revenue requirement by $17.0 million, which would be netted against the decrease in current period annual tax expense refund of $18.7 million as a result of the Tax Act. The $18.7 million could be given back to ratepayers in MP's instant rate case by: 1) resetting MP's rates to reflect lower current federal income taxes, and 2) adding to the interim rate refund the monthly portions of the $18.7 million amount for the period in 2018 prior to when final rates are set. While the Commission could consider using an annual refund, as discussed in the Department's March 30 Tax Comments, given that MP's rates are in the process of being adjusted, resetting MP's rates in the rate case would be the most straight-forward approach.

Overall, increasing MP's revenue requirements by $17.0 million due to shortening the lives of Boswell Units 3 and 4 and the Common Facilities, from 2050 to 2035, for rates and depreciation, and decreasing MP's revenue requirements by $18.7 million due to the current annual tax expense refund, would result in a $1.7 million net reduction to MP's $12.6 million revenue requirements in the 2017 test year. Specifically, the $12,619,611 in revenue requirements that the Commission reasonably determined for MP would be reduced by $1,733,054 to $10,886,557. The Department notes that it is important to change the life of Boswell 3 and 4 and the Common Facilities from 2050 to 2035 life for both ratemaking purposes and depreciation purposes to ensure a fair and reasonable recovery of the Boswell plant costs. If the Commission agrees with this analysis, then Ordering Point 3 of the March 21, 2018 Depreciation Order would also need to be changed from a 2050 to a 2035 depreciation life and to a remaining accounting life of 19 years for Boswell Unit 3 and 4 and the Common Facilities.

Alternatively, the Commission could approve the prior depreciation lives of 2034 for Boswell 3, 2035 for Boswell 4 and 2030 for Common Facilities, which would result in a $19.8 million revenue requirement increase in rates. See DOC Attachment 2 for MP's calculations regarding the revenue requirement impact due to the depreciation lives changes for Boswell Units 3, 4, and Common Facilities. Specifically, this approach would result in a net increase in MP's revenue requirements determined in the rate case, to $13,719,114, as a result of an increase in MP's revenue requirement of $19,753,110. While this approach would also be reasonable, the Department recommends its primary recommendation of a 2035 remaining life for Boswell Units 3, 4, and Common Facilities for the reasons discussed below.

Table 1 below summarizes these possible impacts to MP's revenue requirements for Boswell 3 and 4 and Common Facilities, based on these proposed changes to the assumed lives and the impact of the tax refund for the current period taxes:

Table 1 (Dollars in millions)

MP's current revenue requirements	DOC Primary Recommendation: Boswell 3&4 Remaining Life of 2035	DOC Alternative Recommendation: Boswell 2034/35/30	Tax Refund for Current Period Taxes DOC
$12.6	**$17.0**	**$19.8**	**($18.7)**

Net Impact to MP's Revenue Requirements using Remaining Life of 2035	Net Revenue Requirements in the Rate Case	Net Impact to MP's Revenue Requirements using Remaining Lives of 2034/35/30	Net Revenue Requirements in the Rate Case
($1.7)	**$10.9**	**$1.1**	**$13.7**

The Department considers its proposal to use 2035 as the lives of these facilities to provide several benefits, including:

- compared to the rate moderation proposal, a better matching of the operating life with the rate recovery and depreciation life and as a result less intergenerational subsidies;
- avoiding a requirement that MP reduce its rates below those that existed prior to the rate case (a "rate roll-back"), due to the current period tax refund of $18.7 million exceeding the currently approved revenue requirement of $12.6 million;
- consistency with the recommendations of other parties – Office of Minnesota Attorney General – Residential Utilities and Antitrust Division and Minnesota Center for Environmental Advocacy not to extend the Boswell lives in this rate case, even for ratemaking purposes;

- potential elimination of any need for securitization, thus simplifying the issues in the rate case;
- addressing the majority of the effects on rates due to the 2017 Tax Act; and
- providing a balanced and reasonable approach that considers MP's ratepayers and shareholders.

For all of these reasons, the Department recommends that the Commission reconsider its March 12, 2018 Rate Case Order and March 21, 2018 Depreciation Order, and reduce the lives for Boswell 3 and 4 and the Common Facilities from 2050 to 2035 for ratemaking purposes in the March 12, 2018 Rate Case Order and for depreciation purposes in the March 21, 2018 Depreciation Order. Reducing the depreciation life of Boswell Units 3 and 4 and the Common Facilities from 2050 to 2035 would increase MP's test year revenue requirement by $17.0 million, which could be offset by the current period tax refund of $18.7 million (either in the rate case of the Tax Docket). As noted above, if the Commission adopts this proposal, there would be a net reduction to MP's revenue requirement of $1.7 million.

The Department also recommends that, if the Commission approves the shorter remaining life of 2035, then the Commission also should consider not requiring securitization of Boswell Units 3 and 4 and the Common Facilities.

5. CONCLUSIONS

The Commission should take into account the enactment of the 2017 Tax Act because it has a material consequence of decreasing MP's revenue requirements by $18.7 million due to the current period annual tax expense refund. For the reasons explained above, the Department respectfully requests that the Commission grant this Petition for Reconsideration and adopt the Department's recommendations.

The Department recommends that the Commission grant reconsideration to reduce the lives for Boswell 3 and 4 and the Common Facilities from 2050 to 2035 (alternately 2034 for

Boswell 3, 2035 for Boswell 4, and 2030 for Common Facilities) for ratemaking purposes in the March 12, 2018 Rate Case Order and for depreciation purposes in the March 21, 2018 Depreciation Order.

The Department also recommends that the current period tax refund of $18.7 million be given back to ratepayers in MP's rate case by resetting MP's rates to reflect lower current federal income taxes, and adding to the interim rate refund the monthly portions of the $18.7 million amount for the period in 2018 prior to when final rates are set. A reduced depreciation life of Boswell Units 3 and 4 and the Common Facilities to 2035 would increase MP's revenue requirements by $17.0, which could be offset by the current period tax refund of $18.7 million (either in the rate case of the Tax Docket). If it is adopted by the Commission, this proposal would result in a net reduction to MP's revenue requirements of $1.7 million.

The Department also recommends that the Commission consider not requiring securitization of Boswell Units 3 and 4 and the Common Facilities, if the Commission approves the shorter remaining life of 2035.

April 2, 2018

Respectfully submitted,

/s/ *Linda S. Jensen*

LINDA S. JENSEN
Assistant Attorney General
Atty. Reg. No. 0189030

PETER E. MADSEN
Assistant Attorney General
Atty. Reg. No. 0392339

445 Minnesota Street, Suite 1800
St. Paul, MN 55101-2134

ATTORNEYS FOR MINNESOTA
DEPARTMENT OF COMMERCE,
DIVISION OF ENERGY RESOURCES

DOC Attachment 1

The Department's spreadsheet that summarizes impacts of the 2017 Tax Act on Utilities, including MP.

SUMMARY OF REVENUE REQUIREMENT IMPACTS ON TEST YEAR DUE TO 2017 FEDERAL TAX ACT
DOCKET NO. E,G999/CI-17-895

		Test Year Authorized Revenue Deficiency or Proposed Revenue Deficiency (CPE, MERC)							Tax Reform Revenue Req Impacts on Test Year			Amortization of EDIT Balances			DOC PROPOSAL	
Utility		2009 TY (a)	2016 TY (b)	2017 TY (c)	2018 TY (d)	2019 TY (e)	Tax Reform Impact on Riders (f)	Total Tax Reform Rev Req Impact on Test Year + Amortization of EDIT (g)	Current Period Tax Expense (current and deferred) - I.S. (h)	Tax gross-up on revenue requirements deficiency (i)	Rate Base Impacts on Revenue Requirements (bonus, nol, amort adit) (j)	Amort. of Excess Accumulated Deferred Income Tax on I.S.* (k)	Total Excess Accumulated Deferred Income Tax - Rate Base** (l)	Amortization Periods for Accumulated Deferred Income Taxes (m)	Annually Refund Columns (h), (I), and (j) (n)	
CenterPoint Energy	1/				$ 3,913,000 2/		n/a 3/	**$ (21,307,700)** 4/	$ (6,211,448) 5/	$ (10,011,282) 6/	$ 475,030 7/	$ (5,560,000) 8/	$ (108,504,750) 9/	ARAM, 10, 2 10/	**$ -**	1/
Minnesota Energy Resources	11/				$ 12,641,230 12/		not provided 13/	**$ (5,200,000)** 4/	$ (1,600,000) 14/	$ (3,100,000) 14/	$ 200,000 14/	$ (700,000) 14/	$ (27,425,158) 15/	ARAM, 40 15/	**$ -**	11/
OtterTail Power	16/		$ 10,470,552 17/				$ (434,596) 18/	**$ (7,490,758)** 4/	$ (2,460,504) 17/	$ (2,856,795) 17/	$ (21,834) 17/	$ (2,151,625) 19/	$ (54,823,415) 20/	ARAM 19/	**$ (5,339,133)**	21/
Minnesota Power	21.5/			$ 12,619,611 22/			$ 2,746,833 28.5/	**$ (26,384,073)** 4/	$ (16,775,223) 23/	$ (2,236,393) 24/	$ 268,009 25/	$ (7,640,466) 26/	$ (162,799,772) 27/	ARAM, 24, 10 28/	**$ (18,743,607)**	21/
Xcel Energy - Electric	16/		$ 74,990,000 29/	$ 134,850,000 29/	$ 134,850,000 29/	$ 184,970,000 29/	$ 13,000,000 30/	**$ (140,391,666)** 4/	$ (39,314,043) 31/	$ (40,351,373) 29/	$ (474,662) 29/	$ (60,251,588) 29/	$ (793,900,000) 29/	ARAM, 5, 15 29/	**$ (80,140,078)**	21/
Xcel Energy - Gas	16/	$ 7,291,000 32/					$ (3,000,000) 33/	**$ (7,737,098)** 4/	$ (3,454,244) 34/	$ (2,223,797) 35/	$ 50,979 35/	$ (2,110,036) 35/	$ (58,700,000) 35/	ARAM, 5, 15 35/	**$ (5,627,062)**	21/
Great Plains Natural Gas	16/		$ 1,141,376 36/				not provided 37/	**$ (349,366)** 4/	$ (33,439) 38/	$ (202,269) 39/	not provided 40/	$ (113,658) 41/	$ (1,292,000) 42/	ARAM, 10 43/	**$ (235,708)**	21/
Greater Minnesota Gas	16/	$ 806,061 44/					n/a 45/	**$ (232,684)** 4/	$ (44,452) 46/	$ (200,232) 47/	not provided 51/	$ 12,000 48/	$ 240,000 49/	20 50/	**$ (244,684)**	21/

1/ Tax Reform handled in 2017 Rate Case and already reflected in the $3,913,000 revenue requirement deficiency per Settlement Agrement in G008/GR-17-285.
2/ Per Settlement Agreement and accompanying financial statements in Docket No G008/GR-17-285.
3/ CenterPoint does not have any riders that will be impacted by tax changes.
4/ Calculated; sum of columns (h) through (k).
5/ Per Settlement Agreement and accompanying financial statements in Docket No G008/GR-17-285; ($4,426,000) x 1.4034 ($6,211,448).
6/ Per Settlement Agreement and accompanying financial statements in Docket No G008/GR-17-285; $33,128,000 x (1.7056-1.4034) ($10,011,282).
7/ Per Settlement Agreement and accompanying financial statements in Docket No G008/GR-17-285; $4,754,000 x 7.12%x 1.4034 $475,030.
8/ Per Settlement Agreement and accompanying financial statements in Docket No G008/GR-17-285.
9/ Per Surrbuttal Testimony of Mr. Pringle in Docket No. G008/GR-17-285, Page 7, Table 4.
10/ Protected - ARAM (23 year avg); Unprotected Plant - 10yrs; Unprotected Other - 2 yrs.

11/ Tax Reform expected to be handled in 2017 Rate Case in G011/GR-17-563; tax reform not included in the initially proposed revenue requirement deficiency of $12,641,230.
12/ Per MERC's initial filing in 2017 Rate Case in Docket No. G011/GR-17-563.
13/ New Area Surcharge Riders; tax reform impacts not provided by MERC.
14/ Per email/spreadhseet from MERC on 03-21-18 (DOC Attachment No. 2).
15/ Per email/spreadsheet from MERC on 03-23-18 (DOC Attachment No. 3).

16/ Tax reform expected to be handled in current docket in E,G999/CI-17-895.
17/ Per OTP's initial filing in E,G999/CI-17-895, Attachment 1.
18/ TCR Rider - Per OTP's intial filing in E,G999/CI-17-895, Attachment 1, Line 13
19/ Per email from OTP on 03-19-2018 (DOC Attachment No. 4); protected and unprotected amortized using ARAM (25.48 year avg).
20/ Per email from OTP on 03-19-18 (DOC Attachment No. 4); total company excess ADIT of ($108,613,992) x 50.475463% (MN juris allocator) ($54,823,415).
21/ Calculated; sum of columns (h), (i), and (j)

21.5/ Tax reform expected to be handled in current docket in E,G999/CI-17-895 or MP's 2017 Rate Case (E015/GR-16-664) per rehearing request filed on 04-02-18.
22/ Per MP's intial filing in CI-17-895, Attachment 2, Modified Commission Decision Schedule 1, Page 1 of 1, Line 7, Column (e).
23/ Per MP's intial filing in CI-17-895, Attachment 2, Modified Commission Decision Schedule 1, Page 1 of 1, Line 4; ($137,521,065 - $149,474,764) x 1.403350 ($16,775,223).
24/ Per MP's intial filing in CI-17-895, Attachment 2, Modified Commission Decision Schedule 1, Page 1 of 1, Line 5, Column (e); $7,398,880 x (1.705611-1.403350) ($2,236,393)
25/ Per MP's intial filing in CI-17-895, Attachment 2, Modified Commission Decision Schedule 1, Page 1 of 1, Line 1; ($2,051,528,097 - $2,051,509,416) x 7.064% x 1.403350 ($1,852) +
25/ Per MP's intial filing in CI-17-895, Attachment 1, Page 1 of 1, Line 4 $269,861; ($1,852) + $269,861 $ 268,009.
26/ Per MP's intial filing in CI-17-895, Attachment 1, Page 1 of 1, Line 4 (amort excess ADIT with gross-up) ($7,640,466).
27/ Per email from MP on 03-28-18 (DOC Attachment No. 7); ($189,743,324) x 85.80% (juris alloc) ($162,799,772).
28/ Per MP's intial filing in CI-17-895, Attachment 4.
28.5/ Tax effect on EITE Rider; MP's intial filing in CI-17-895, Attachment 1, Page 1 of 1, Line 13 $2,746,833.

29/ Per email/spreadhseet from Xcel on 03-26-18 (DOC Attachment No. 5); per Note F - does not include non-plant ARAM.
30/ TCR & RES Riders.
31/ Per email/spreadhseet from Xcel on 03-26-18 (DOC Attachment No. 5); ($5,833,574) - ($93,732,057) + $60,251,588 ($39,314,043).

32/ Per Commission's 12-06-2010 Order in G002/GR-09-1153, Page 29.
33/ GUIC Rider
34/ Per email/spreadhseet from Xcel on 03-26-18 (DOC Attachment No. 5); ($3,454,244) - ($2,110,036) + ($2,110,036) ($3,454,244).
35/ Per email/spreadhseet from Xcel on 03-26-18 (DOC Attachment No. 5).

36/ Per Great Plains initial filing in CI-17-895, Exhibit 1, Page 1 of 3.
37/ Gas Infrastructure Rider; Great Plains stated it will handle this in its annual rider filing.
38/ Per Great Plains initial filing in CI-17-895, Exhibit 1, Page 1 of 3; $23,828*1.403351 ($33,439).
39/ Per Great Plains initial filing in CI-17-895, Exhibit 1, Page 1 of 3; ($669,189) x (1.705611-1.403351) ($202,269).
40/ Not provided in Great Plains initial filing.
41/ Per Great Plains initial filing, Exhibit 2, Page 9 of 10; ($98,850) + ($14,808) ($113,658).
42/ Per email from Great Plains on 03-20-2018 (DOC Attachment No. 6); ($1,144,000) + ($148,000) ($1,292,000).
43/ Per Great Plains initial filing in CI-17-895, Page 8; Protected ARAM; Unprotected 10 yrs.

44/ Per DOC April 13, 2010 Comments in G022/GR-09-962; Attachment 1, Line 8.
45/ GMG does not have any riders.
46/ Not provided in GMG initial filing; Estimated by DOC; DOC April 13, 2010 Comments in G022/GR-09-962; Attachment 7, Line 24 $149,607; $149,607 / (old tax rate) x (new tax rate); $149,607 / 40.892% x 28.742% $105,155; $105,155 - $149,607 ($44,452).
47/ Not provided in GMG initial filing; Estimated by DOC; DOC April 13, 2010 Comments in G022/GR-09-962; Attachment 1, Line 5 $693,566; $693,566 x (1.4034-1.6921) $200,232
48/ Estimated by DOC; $240,000/20 $12,000.
49/ Per GMG initial filing, Page 2.
50/ Not provided in GMG's initial filing; DOC assumed a 20 year amorization period.
51/ Not provided in GMG's initial filing.
* It appears that most utilities (except MP) did not gross-up the amortiztion amounts associated with their excess ADIT balances; However, these figures should be grossed-up to reflect the total impact on utility revenue requirements.
** does not include gross-up.

DOC Attachment 2

MP's calculations regarding the revenue requirement impact due to the depreciation lives changes for Boswell Units 3, 4, and Common Facilities.

Boswell 3/4/Common Life to 2035 versus 2050 as filed.

Item	Ref	Calculation	Revenue Requirement	
Total Rate Base Adjustment	1/	-5,169,222*7.064%*1.705611	$	(622,810.41)
Operating Income Adjustment	2/	10,338,444 X 1.705611	$	17,633,363.81
Total			$	17,010,553.40

1/ ALJ Report Compliance Filing 11-17-17, Schedule 2, page 2. Docket E015/GR-16-664.
2/ ALJ Report Compliance Filing 11-17-17, Schedule 3, page 4. Docket E015/GR-16-664.

Boswell 3 - 2034, Boswell 4 - 2035, Common - 2030

Item	Ref	Calculation	Revenue Requirement	
Total Rate Base Adjustment	3/	-6,002,638*7.064%*1.705611	$	(723,224.00)
Depreciation Expense Adjustment	3/		$	20,476,334.00
Total			$	19,753,110.00

3/ Refer to excel file: Boswell 3-4-Common back to original

Summary of Boswell 3/4/Common to 2034, 2035 and 2030 from 2050 as filed

Line		Minnesota Jurisdictional BEC 3	BEC 4	Common	Total	
(a)	Accumulated Depreciation (as filed 2050)	133,009,676	152,321,406	96,009,910	381,340,992	1/
(b)	Accumulated Depreciation (adjusted back)	136,604,156	156,971,132	98,003,871	391,579,159	2/
(c)	Adjustment				10,238,167	3/
(d)	Accumulated Deferred Income Tax (as filed 2050)	(84,860,702)	(100,994,133)	(19,203,421)	(205,058,255)	4/
(e)	Accumulated Deferred Income Tax (adjusted back)	(83,373,665)	(99,070,541)	(18,378,519)	(200,822,725)	5/
(f)	Adjustment				4,235,530	6/
(g)	Total Rate Base Adjustment				(6,002,638)	7/
(h)	Depreciation Expense (as filed 2050)	7,646,386	11,008,345	2,500,817	21,155,548	8/
(i)	Depreciation Expense (adjusted back)	14,835,347	20,307,795	6,488,739	41,631,881	9/
(j)	Adjustment				20,476,334	10/

1/ Schedule 4, page 3, line 25.
2/ Schedule 4, page 5, line 25.
3/ Line (b)-(a)
4/ Schedule 4, page 4, line 34.
5/ Schedule 4, page 6, line 34.
6/ Line (e)-(d)
7/ Line (c)-(f)
8/ Schedule 4, page 4, line 47.
9/ Schedule 4, page 6, line 47.
10/ Line (i)-(h)

Estimate of Boswell Revenue Requirements by Unit - As Filed 2050 Life /7

								Jurisdictional	
		BEC 3	BEC 4	Common			BEC 3	BEC 4	Common
A	**Book Basis of Property - Plant**	(1)	(2)	(3)			(4)	(5)	(6)
	1 12/31/16 Plant In-Service	472,373,279	607,800,372	205,914,234					
	2 12/31/17 Plant In-Service	477,054,022	613,432,392	212,721,433					
	3 Average Test Year Plant In-Service (prior to Contra and Adjustments)	474,713,651	610,616,382	209,317,834	DPROD	0.843600	400,468,436	515,115,980	176,580,524
	4 Less Average FERC Contra	-	(4,148,162)	(23,271)	DPRODR	0.000000	-	-	-
	5 Less Average Retail Contra	-	(18,918,971)	(106,134)	DPRODJ	1.000000	-	(18,918,971)	(106,134)
	6 Less Average ARO Asset	(14,496,128)	(5,520,712)	(6,271,167)	DPROD	0.843600	(12,228,934)	(4,657,273)	(5,290,356)
	7 Less Average Adj. for Boswell 3 Env. Project Limit	(15 231 418)	-	-	DPROD	0.843600	(12 849 224)	-	-
	8 Average Test Year Plant (Net of Contra w/ Adjustments)	444,986,105	582,028,537	202,917,262			375,390,278	491,539,736	171,184,034
B	**Book Basis of Property - Depreciation**								
	9 Total Accumulated Depreciation 12/31/16	155,590,741	169,303,900	112,275,100					
	10 Plus: 2017 Depreciation	18,200,790	24,961,282	7,720,707					
	11 Less: Retirements	(663,425)	(1,783,658)	(417,895)					
	12 Less: Cost of Removal & Salvage & Other Credits	(57,319)	(500,000)	(92,094)					
	13 Less: Decommissioning Adj.	(1,455,756)	(1,887,888)	(389,573)					
	14 Less: COR/ARO Reclass	-	-	-					
	15 Total Accumulated Depreciation 12/31/17 (Prior to Adj)	171,615,031	190,093,636	119,096,245					
	16 Average Test Year Depreciation (Prior to Adj.)	163,602,886	179,698,768	115,685,673	DSTMPLT	0.843441	137,989,378	151,565,305	97,574,037
	17 Less: Average FERC Contra AFUDC Accum. Depreciation	-	(318,089)	(1,416)	DPRODR	0.000000	-	-	-
	18 Less: Average Retail Contra AFUDC Accum. Depreciation	-	(1,450,743)	(6,460)	DPRODJ	1.000000	-	(1,450,743)	(6,460)
	19 Less: Average ARO Accumulated Depreciation	(7,029,065)	(1,951,725)	(2,365,620)	DSTMPLT	0.843441	(5,928,601)	(1,646,165)	(1,995,261)
	20 Less: Average Boswell 3 Env. Project Limit	(4,652,958)	-	-	DSTMPLT	0.843441	(3,924,495)	-	-
	21 Less: Average Boswell Life Extension Impact	(4,261,686)	(5,512,805)	(2,364,079)	DSTMPLT	0.843441	(3,594,481)	(4,649,726)	(1,993,961)
	22 Plus: Average Decommissioning	10 039 677	10 081 008	2 882 899	DSTMPLT	0.843441	8 467 875	8 502 735	2 431 555
	23 Average Test Year Accumulated Depreciation (w/ Adj.)	157,698,854	180,546,414	113,830,997			133,009,676	152,321,406	96,009,910
C	**Book Basis of Property - Summary**								
	24 Average Test Year Plant (Net of Contra w/ Adjustments)	444,986,105	582,028,537	202,917,262			375,390,278	491,539,736	171,184,034
	25 Less: Average Test Year Acc. Depreciation (w/ Adj.)	(157,698,854)	(180,546,414)	(113,830,997)			(133,009,676)	(152,321,406)	(96,009,910)
	26 Average Test Year Net Plant (w/ Adjustments)	287,287,251	401,482,123	89,086,265			242,380,602	339,218,330	75,174,124
D	**Tax Basis of Property**								
	27 Average Test Year Plant (Net of Contra w/ Adjustments)	444,986,105	582,028,537	202,917,262					
	28 Average Test Year Accumulated Tax Depreciation	(400,900,439)	(469,984,666)	(168,865,922)					
	29 Average Test Year Tax Basis	44,085,665	112,043,871	34,051,340					
	30 Average Test Year Tax Book Difference	243,201,585	289,438,252	55,034,925					
	31 Income Tax Rate 1/	41 37%	41.37%	41 37%					
	32 Average Test Year Acc. Deferred Income Tax Liability	100,612,496	119,740,605	22,767,949					
E	**Revenue Requirements - Return on Rate Base**								
	33 Average Test Year Net Plant	287,287,251	401,482,123	89,086,265	Various 2/		242,380,602	339,218,330	75,174,124
	34 Less: Average ADITL - Def Taxes	(100,612,496)	(119,740,605)	(22,767,949)	DSTMPLT	0.843441	(84,860,702)	(100,994,133)	(19,203,421)
	35 Plus: Cash Working Capital	24,537,833	30,220,506	2,541	Various 3/		20,827,163	25,652,218	2,202
	36 Average Test Year Rate Base	**211,212,587**	**311,962,024**	**66,320,857**			**178,347,063**	**263,876,415**	**55,972,905**
F	**Revenue Requirements - O&M/Expenses**								
	37 O&M Steam Production (Demand) 5/	7,669,686	10,053,880	-	DPROD	0.843600	6,470,147	8,481,453	-
	38 O&M Steam Production (Energy) 5/	6,714,416	7,265,780	-	EPROD	0.843070	5,660,723	6,125,561	-
	39 Fuel O&M 5/	50,039,758	61,572,815	11,739	EPROD	0.843070	42,187,019	51,910,193	9,897
	40 Other Power Supply Production Demand	418,629	548,317	-	DPROD	0.843600	353,155	462,560	-
	41 Property Insurance 6/	441,533	617,039	136,917	PLANT	0.857630	378,672	529,191	117,424
	42 Regulatory Expenses	97,844	128,155	-	PLANT	0.857630	83,914	109,910	-
	43 General Plant	445,110	583,002	-	LABLAG	0.870129	387,303	507,287	-
	44 Other A&G	4,346,203	5,692,626	-	LABLAG	0.870129	3,781,759	4,953,322	-
	45 Total Test Year O & M Expense	70,173,178	86,461,614	148,656			59,302,691	73,079,477	127,321
	46 Emissions Fees 5/	118,297	269,011	-	EPROD	0.843070	99,733	226,795	-
	47 Test Year Depreciation Expense (Incl. all Adj. and Contra)	9,065,704	13,051,707	2,965,017	DSTMPLT	0.843441	7,646,386	11,008,345	2,500,817
	48 Property Tax 5/	3,534,410	4,569,348	-	PROPTAX	0.865899	3,060,441	3,956,592	-
	49 Payroll Taxes 5/	503,786	522,783	11,739	LABOR	0.870129	438,359	454,889	10,214

Estimate of Boswell Revenue Requirements by Unit - As Filed 2050 Life /7

						Jurisdictional	
		BEC 3	BEC 4	Common	BEC 3	BEC 4	Common
50	**Subtotal O&M/Expenses**	**83,395,374**	**104,874,463**	**3,125,412**	**70,547,609**	**88,726,097**	**2,638,352**

Notes: 1/ Minnesota Composite Income Tax Rate
2/ Because Boswell 4 and Common have Contra AFUDC, cannot use only DPROD to allocate Avg. Test Year Net Plant, refer to Sections A, B, C allocated above.
3/ Individual components of cash working capital allocated as shown in the Cash Working Capital-Detail tab.
4/ Blank
5/ Per MP's 2017 Test Year Budget.
6/ Total Boswell amount allocated among units and common based on net plant in service (Line 26)
7/ Partial extract from MP Response to OAG 906.01 Attach Suppl.

Estimate of Boswell Revenue Requirements by Unit (Adjusted back to original life

Removed life extention impact)

		BEC 3 (1)	BEC 4 (2)	Common (3)			BEC 3 (4)	BEC 4 (5)	Common (6)
A	**Book Basis of Property - Plant**								
	1 12/31/16 Plant In-Service	472,373,279	607,800,372	205,914,234					
	2 12/31/17 Plant In-Service	477,054,022	613,432,392	212,721,433					
	3 Average Test Year Plant In-Service (prior to Contra and Adjustments)	474,713,651	610,616,382	209,317,834	DPROD	0 843600	400,468,436	515,115,980	176,580,524
	4 Less Average FERC Contra	-	(4,148,162)	(23,271)	DPRODR	0 000000	-	-	-
	5 Less Average Retail Contra	-	(18,918,971)	(106,134)	DPRODJ	1 000000	-	(18,918,971)	(106,134)
	6 Less Average ARO Asset	(14,496,128)	(5,520,712)	(6,271,167)	DPROD	0 843600	(12,228,934)	(4,657,273)	(5,290,356)
	7 Less Average Adj. for Boswell 3 Env. Project Limit	(15 231 418)	-	-	DPROD	0 843600	(12 849 224)	-	-
	8 Average Test Year Plant (Net of Contra w/ Adjustments)	444,986,105	582,028,537	202,917,262			375,390,278	491,539,736	171,184,034
B	**Book Basis of Property - Depreciation**								
	9 Total Accumulated Depreciation 12/31/16	155,590,741	169,303,900	112,275,100					
	10 Plus: 2017 Depreciation	18,200,790	24,961,282	7,720,707					
	11 Less: Retirements	(663,425)	(1,783,658)	(417,895)					
	12 Less: Cost of Removal & Salvage & Other Credits	(57,319)	(500,000)	(92,094)					
	13 Less: Decommissioning Adj.	(1,455,756)	(1,887,888)	(389,573)					
	14 Less: COR/ARO Reclass	-	-	-					
	15 Total Accumulated Depreciation 12/31/17 (Prior to Adj)	171,615,031	190,093,636	119,096,245					
	16 Average Test Year Depreciation (Prior to Adj.)	163,602,886	179,698,768	115,685,673	DSTMPLT	0 843441	137,989,378	151,565,305	97,574,037
	17 Less: Average FERC Contra AFUDC Accum. Depreciation	-	(318,089)	(1,416)	DPRODR	0 000000	-	-	-
	18 Less: Average Retail Contra AFUDC Accum. Depreciation	-	(1,450,743)	(6,460)	DPRODJ	1 000000	-	(1,450,743)	(6,460)
	19 Less: Average ARO Accumulated Depreciation	(7,029,065)	(1,951,725)	(2,365,620)	DSTMPLT	0 843441	(5,928,601)	(1,646,165)	(1,995,261)
	20 Less: Average Boswell 3 Env. Project Limit	(4,652,958)	-	-	DSTMPLT	0 843441	(3,924,495)	-	-
	21 Less: Average Extension of BEC3 and Common to 2035		-		DSTMPLT	0 843441	-	-	-
	22 Plus: Average Decommissioning	10 039 677	10 081 008	2 882 899	DSTMPLT	0 843441	8 467 875	8 502 735	2 431 555
	23 Average Test Year Accumulated Depreciation (w/ Adj.)	161,960,540	186,059,219	116,195,076			136,604,156	156,971,132	98,003,871
C	**Book Basis of Property - Summary**								
	24 Average Test Year Plant (Net of Contra w/ Adjustments)	444,986,105	582,028,537	202,917,262			375,390,278	491,539,736	171,184,034
	25 Less: Average Test Year Acc. Depreciation (w/ Adj.)	(161,960,540)	(186,059,219)	(116,195,076)			(136,604,156)	(156,971,132)	(98,003,871)
	26 Average Test Year Net Plant (w/ Adjustments)	283,025,565	395,969,318	86,722,186			238,786,122	334,568,604	73,180,163
D	**Tax Basis of Property**								
	27 Average Test Year Plant (Net of Contra w/ Adjustments)	444,986,105	582,028,537	202,917,262					
	28 Average Test Year Accumulated Tax Depreciation	(400 900 439)	(469 984 666)	(168 865 922)					
	29 Average Test Year Tax Basis	44,085,665	112,043,871	34,051,340					
	30 Average Test Year Tax Book Difference	238,939,899	283,925,447	52,670,846					
	31 Income Tax Rate 1/	41 37%	41.37%	41.37%					
	32 Average Test Year Acc. Deferred Income Tax Liability	98,849,436	117,459,957	21,789,929					

Estimate of Boswell Revenue Requirements by Unit (Adjusted back to original life

Removed life extention impact)

		BEC 3	BEC 4	Common			BEC 3	BEC 4	Common
E	**Revenue Requirements - Return on Rate Base**								
	33 Average Test Year Net Plant	283,025,565	395,969,318	86,722,186	Various 2/		238,786,122	334,568,604	73,180,163
	34 Less: Average ADITL - Def Taxes	(98,849,436)	(117,459,957)	(21,789,929)	DSTMPLT	0 843441	(83,373,665)	(99,070,541)	(18,378,519)
	35 Plus: Cash Working Capital	24 537 833	30 220 506	2 541	Various 3/		20 827 163	25 652 218	2 202
	36 Average Test Year Rate Base	**208,713,961**	**308,729,866**	**64,934,798**			**176,239,620**	**261,150,281**	**54,803,846**
F	**Revenue Requirements - O&M/Expenses**								
	37 O&M Steam Production (Demand) 5/	7,669,686	10,053,880	-	DPROD	0 843600	6,470,147	8,481,453	-
	38 O&M Steam Production (Energy) 5/	6,714,416	7,265,780	-	EPROD	0 843070	5,660,723	6,125,561	-
	39 Fuel O&M 5/	50,039,758	61,572,815	11,739	EPROD	0 843070	42,187,019	51,910,193	9,897
	40 Other Power Supply Production Demand	418,629	548,317	-	DPROD	0 843600	353,155	462,560	-
	41 Property Insurance 6/	441,879	618,214	135,397	PLANT	0 857630	378,968	530,199	116,120
	42 Regulatory Expenses	97,844	128,155	-	PLANT	0 857630	83,914	109,910	-
	43 General Plant	445,110	583,002	-	LABLAG	0 870129	387,303	507,287	-
	44 Other A&G	4 346 203	5 692 626	-	LABLAG	0 870129	3 781 759	4 953 322	-
	45 Total Test Year O & M Expense	70,173,523	86,462,789	147,135			59,302,987	73,080,484	126,017
	46 Emissions Fees 5/	118,297	269,011	-	EPROD	0 843070	99,733	226,795	-
	47 Test Year Depreciation Expense (Incl. all Adj. and Contra)	17,589,076	24,077,316	7,693,175	DSTMPLT	0 843441	14,835,347	20,307,795	6,488,739
	48 Property Tax 5/	3,534,410	4,569,348	-	PROPTAX	0 865899	3,060,441	3,956,592	-
	49 Payroll Taxes 5/	503,786	522,783	11,739	LABOR	0 870129	438,359	454,889	10,214
	50 Subtotal O&M/Expenses	**91,919,092**	**115,901,247**	**7,852,049**			**77,736,867**	**98,026,555**	**6,624,970**

Notes: 1/ Minnesota Composite Income Tax Rate
2/ Because Boswell 4 and Common have Contra AFUDC, cannot use only DPROD to allocate Avg. Test Year Net Plant, refer to Sections A, B, C allocated above.
3/ Individual components of cash working capital allocated as shown in the Cash Working Capital-Detail tab.
4/ blank
5/ Per MP's 2017 Test Year Budget.
6/ Total Boswell amount allocated among units and common based on net plant in service (Line 26)

AFFIDAVIT OF SERVICE

Re: ***In The Matter of the Application of Minnesota Power for Authority to Increase Rates for Electric Service in Minnesota*, MPUC Docket No. E015/GR-16-664; and,**

***In the Matter of Minnesota Power's 2017 Remaining Life Depreciation,* MPUC Docket No. E015/D-17-118**

STATE OF MINNESOTA)
) ss.
COUNTY OF RAMSEY)

I, Annabel Foster Renner, hereby state that on April 2, 2018, I filed by electronic eDockets the attached MINNESOTA DEPARTMENT OF COMMERCE, DIVISION OF ENERGY RESOURCES (DOC DER) REQUESTS FOR RECONSIDERATION and this document, and eServed or sent by US Mail, as noted, to all parties on the attached service lists.

See attached service lists.

/s/ *Annabel Foster Renner*
ANNABEL FOSTER RENNER

Subscribed and sworn to before me
on this April 2, 2018.

/s/ *LaTrice Denise Woods*
Notary Public – Minnesota
My Commission Expires January 31, 2020.

SERVICE LIST

***In The Matter of the Application of Minnesota Power for Authority to Increase Rates for Electric Service in Minnesota*, MPUC Docket No. E015/GR-16-664**

Electronic Service Member(s)

Last Name	First Name	Email	Company Name	Delivery Method	View Trade Secret
Anderson	Christopher	canderson@allete.com	Minnesota Power	Electronic Service	No
Andresen	Lori	info@sosbluewaters.org	Save Our Sky Blue Waters	Electronic Service	No
Beithon	Peter	pbeithon@otpco.com	Otter Tail Power Company	Electronic Service	No
Bender	Sundra	sundra.bender@state.mn.us	Public Utilities Commission	Electronic Service	Yes
Bergan	Sara	sebergan@stoel.com	Stoel Rives LLP	Electronic Service	No
Blazar	William A.	bblazar@mnchamber.com	Minnesota Chamber Of Commerce	Electronic Service	No
Brama	Elizabeth	ebrama@briggs.com	Briggs and Morgan	Electronic Service	Yes
Brekke	Jon	jbrekke@grenergy.com	Great River Energy	Electronic Service	No
Brusven	Christina	cbrusven@fredlaw.com	Fredrikson Byron	Electronic Service	No
Bull	Michael J.	mbull@mncee.org	Center for Energy and Environment	Electronic Service	No
Cartella	David	David.Cartella@cliffsnr.com	Cliffs Natural Resources Inc.	Electronic Service	No
Chriss	Steve W.	Stephen.chriss@walmart.com	Wal-Mart	Electronic Service	No
Cochran	Jeanne	Jeanne.Cochran@state.mn.us	Office of Administrative Hearings	Electronic Service	No
Commerce Attorneys	Generic Notice	commerce.attorneys@ag.state.mn.us	Office of the Attorney General-DOC	Electronic Service	Yes
Cronin	Carl	Regulatory.records@xcelenergy.com	Xcel Energy	Electronic Service	No
Currie	Leigh	lcurrie@mncenter.org	Minnesota Center for Environmental Advocacy	Electronic Service	No
Daniels	Lisa	lisadaniels@windustry.org	Windustry	Electronic Service	No
Dobson	Ian	residential.utilities@ag.state.mn.us	Office of the Attorney General-RUD	Electronic Service	Yes
Elwood	Ron	relwood@mnlsap.org	Mid-Minnesota Legal Aid	Electronic Service	No
Ferguson	Sharon	sharon.ferguson@state.mn.us	Department of Commerce	Electronic Service	Yes
Garvey	Edward	garveyed@aol.com	Residence	Electronic Service	No
Gasele	John R.	jgasele@fryberger.com	Fryberger Buchanan Smith & Frederick PA	Electronic Service	No
Gerhardson	Bruce	bgerhardson@otpco.com	Otter Tail Power Company	Electronic Service	No
Gervais	Barbara	toftemn@boreal.org	Town of Tofte	Electronic Service	No
Hamilton	J Drake	hamilton@fresh-energy.org	Fresh Energy	Electronic Service	No
Hanson	Sam	shanson@briggs.com	Briggs And Morgan, P.A.	Electronic Service	No
Harding	Robert	robert.harding@state.mn.us	Public Utilities Commission	Electronic Service	No
Hellwig	Kimberly	kimberly.hellwig@stoel.com	Stoel Rives LLP	Electronic Service	Yes
Henkel	Annete	mui@mnutilityinvestors.org	Minnesota Utility Investors	Electronic Service	No
Henriksen	Shane	shane.henriksen@enbridge.com	Enbridge Energy Company, Inc.	Electronic Service	No
Herring	Valerie	vherring@briggs.com	Briggs and Morgan, P.A.	Electronic Service	Yes
Hoyum	Lori	lhoyum@mnpower.com	Minnesota Power	Electronic Service	No
Jenkins	Alan	aj@jenkinsatlaw.com	Jenkins at Law	Electronic Service	No
Jensen	Linda	linda.s.jensen@ag.state.mn.us	Office of the Attorney General-DOC	Electronic Service	Yes
Johnson	Kelsey	Kjohnson@taconite.org	Iron Mining Association	Electronic Service	No
Johnson	Richard	Rick.Johnson@lawmoss.com	Moss & Barnett	Electronic Service	No
Johnson Phillips	Sarah	sarah.phillips@stoel.com	Stoel Rives LLP	Electronic Service	Yes
Krikava	Michael	mkrikava@briggs.com	Briggs And Morgan, P.A.	Electronic Service	No
Krishnan	Ganesh	ganesh.krishnan@state.mn.us	Public Utilities Commission	Electronic Service	No
LaCoursiere	Nathan N	nlacoursiere@duluthmn.gov	City of Duluth	Electronic Service	No
Langmo	David	david.langmo@sappi.com	Sappi North America	Electronic Service	No
Larson	Douglas	dlarson@dakotaelectric.com	Dakota Electric Association	Electronic Service	No
Larson	Emily	eLarson@duluthmn.gov	City of Duluth	Electronic Service	No
Larson	James D.	james.larson@avantenergy.com	Avant Energy Services	Electronic Service	No
Levenson Falk	Annie	annielf@cubminnesota.org	Citizens Utility Board of Minnesota	Electronic Service	No
Lind	LeRoger	llind@yahoo.com	Save Lake Superior Association	Electronic Service	No

Last Name	First Name	Email	Company Name	Delivery Method	View Trade Secret
Lindberg	Eric	elindberg@mncenter.org	Minnesota Center for Environmental Advacacy	Electronic Service	Yes
Loupin	Patrick	PatrickLoupin@PackagingCorp.com	Packaging Corporation of America	Electronic Service	No
Ludwig	Susan	sludwig@mnpower.com	Minnesota Power	Electronic Service	No
Maccabee	Paula	Pmaccabee@justchangelaw.com	Just Change Law Offices	Electronic Service	No
Maini	Kavita	kmaini@wi.rr.com	KM Energy Consulting LLC	Electronic Service	No
Manchester	Sarah	sarah.manchester@sappi.com	Sappi North American	Electronic Service	No
Mancuso	Tony	mancusot@stlouiscountymn.gov	Saint Louis County Property Mgmt Dept	Electronic Service	No
Marshall	Pam	pam@energycents.org	Energy CENTS Coalition	Electronic Service	No
Matzdorf	Keith	keith.matzdorf@sappi.com	Sappi Fine Paper North America	Electronic Service	No
Maxwell	Daryl	dmaxwell@hydro.mb.ca	Manitoba Hydro	Electronic Service	No
McClincy	Matthew	MMcClincy@usg.com	USG	Electronic Service	No
McIntire	Natalie	natalie.mcintire@gmail.com	Wind on the Wires	Electronic Service	No
McMillan	David	dmcmillan@allete.com	Minnesota Power	Electronic Service	No
Minke	Herbert	hminke@allete.com	Minnesota Power	Electronic Service	No
Moeller	David	dmoeller@allete.com	Minnesota Power	Electronic Service	Yes
Moratzka	Andrew	andrew.moratzka@stoel.com	Stoel Rives LLP	Electronic Service	Yes
Mortenson	James	james.mortenson@state.mn.us	Office of Administrative Hearings	Electronic Service	No
Niles	David	david.niles@avantenergy.com	Minnesota Municipal Power Agency	Electronic Service	No
Noble	Michael	noble@fresh-energy.org	Fresh Energy	Electronic Service	No
Nordstrom	Rolf	rnordstrom@gpisd.net	Great Plains Institute	Electronic Service	No
O'Connell	Kate	kate.oconnell@state.mn.us	Department of Commerce	Electronic Service	No
O'Grady	Kevin	kevin.ogrady@state.mn.us	Public Utilities Commission	Electronic Service	No
Palcich	Elanne	epalcich@cpinternet.com	Save Our Sky Blue Waters	Electronic Service	No
Peters	Max	maxp@cohasset-mn.com	City of Cohasset	Electronic Service	No
Peterson	Jennifer	jjpeterson@mnpower.com	Minnesota Power	Electronic Service	No
Phillips	William	wphillips@aarp.org	AARP	Electronic Service	No
Podratz	Marcia	mpodratz@mnpower.com	Minnesota Power	Electronic Service	Yes
Rapp	Tolaver	Tolaver.Rapp@cliffsnr.com	Cliffs Natural Resources	Electronic Service	No
Reuther	Kevin	kreuther@mncenter.org	MN Center for Environmental Advocacy	Electronic Service	No
Riberich	Ralph	rriberich@uss.com	United States Steel Corp	Electronic Service	No
Robinson	Buddy	buddy@citizensfed.org	Minnesota Citizens Federation NE	Electronic Service	No
Romans	Susan	sromans@allete.com	Minnesota Power	Electronic Service	No
Savelkoul	Richard	rsavelkoul@martinsquires.com	Martin & Squires, P.A.	Electronic Service	No
Scharff	Thomas	thomas.scharff@versoco.com	Verso Corp	Electronic Service	No
Schedin	Larry L.	Larry@LLSResources.com	LLS Resources, LLC	Electronic Service	No
Schulte	Robert H.	rhs@schulteassociates.com	Schulte Associates LLC	Electronic Service	No
Schweiger	Ann	ann.schwieger@state.mn.us	Public Utilities Commission	Electronic Service	No
See Benes	Britt	britt@ci.aurora.mn.us	City of Aurora	Electronic Service	No
Shaddix Elling	Janet	jshaddix@janetshaddix.com	Shaddix And Associates	Electronic Service	Yes
Shoemaker	Doug	dougs@mnRenewables.org	MRES	Electronic Service	No
Skyles	Brett	Brett.Skyles@co.itasca.mn.us	Itasca County	Electronic Service	No
Smyth	Corbin	csmyth@d.umn.edu	UMD Student Life	Electronic Service	No
Staffon	Richard	rcstaffon@msn.com	W. J. McCabe Chapter, Izaak Walton League of America	Electronic Service	No
Strommen	James M.	jstrommen@kennedy-graven.com	Kennedy & Graven, Chartered	Electronic Service	No
Swanson	Eric	eswanson@winthrop.com	Winthrop & Weinstine	Electronic Service	No
Tammen	Robert	bobtammen@frontiernet.net	Wetland Action Group	Electronic Service	No
Thornton	David	J.David.Thornton@state.mn.us	MN Pollution Control Agency	Electronic Service	Yes
Tieberg	Jim	jtieberg@polymetmining.com	PolyMet Mining, Inc.	Electronic Service	No
Tritsch	Jessica	jessica.tritsch@sierraclub.org	Sierra Club	Electronic Service	No
Turnboom	Karen	karen.turnboom@versoco.com	Verso Corporation	Electronic Service	No
Verhalen	Kodi	kverhalen@briggs.com	Briggs & Morgan	Electronic Service	Yes
Walli	Kevin	kwalli@fryberger.com	Fryberger, Buchanan, Smith & Frederick	Electronic Service	No

Last Name	First Name	Email	Company Name	Delivery Method	View Trade Secret
Winton	Cam	cwinton@mnchamber.com	Minnesota Chamber of Commerce	Electronic Service	No
Wolf	Daniel P	dan.wolf@state.mn.us	Public Utilities Commission	Electronic Service	Yes

Paper Service Member(s)

Last Name	First Name	Company Name	Address	Delivery Method	View Trade Secret
Baxendale	Richard	Boise Cascade Corporation	926 Harvard Avenue East, Seattle, WA-98102	Paper Service	No
Boehm	David F.	Boehm, Kurtz & Lowry	Suite 1510, 36 East Seventh Street, Cincinnati, OH-45202	Paper Service	No
Chandler	Greg	UPM Blandin Paper	115 SW First St, Grand Rapids, MN-55744	Paper Service	No
Hall	Janice	Cook County Board of Commissioners	411 W 2nd St, Court House, Grand Marais, MN-55604-2307	Paper Service	No
Jarvi	James	Minnesota Ore Operations - U S Steel	P O Box 417, Mountain Iron, MN-55768	Paper Service	No
Kolari	Travis	Keetac	PO Box 217, Keewatin, MN-55753	Paper Service	No
Oppitz	Christopher J.	-	110 1/2 1ST ST E, Park Rapids, MN-56470-1695	Paper Service	No
Romani	Santi	United Taconite	P O Box 180, Eveleth, MN-55734	Paper Service	No