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February 20, 2019

Daniel P. Wolf
Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
St. Paul, MN 55101-2147

**RE: Otter Tail Power Company's Petition for Approval of its 2018 Annual Review of Depreciation Certification
Docket No. E017/D-18-568
Reply Comments**

Dear Mr. Wolf:

Otter Tail Power Company (Otter Tail) hereby submits its Reply Comments in the above-referenced matter.

Otter Tail electronically filed this document with the Commission in compliance with Minn. R. 7829.1300, subp. 2. Otter Tail served a copy of this filing on the Minnesota Department of Commerce - Division of Energy Resources and the Office of Attorney General – Antitrust & Utilities Division. This filing is also served on all persons on Otter Tail's general service list. A Certificate of Service is enclosed.

Please contact me at (218) 739-8659 or ldemmer@otpc.com if you have any questions regarding this filing. A Certificate of Service is enclosed.

Sincerely,

/s/ LOYAL K. DEMMER
Loyal K. Demmer, CMA
Senior Depreciation Accountant

mmo
Enclosures
By electronic filing
c: Service List

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

In the Matter of Otter Tail Power
Company's Petition for Approval of its
2018 Five-Year Review of
Depreciation Certification

Docket No. E017/D-18-568

**OTTER TAIL POWER COMPANY'S
REPLY COMMENTS**

I. Introduction & Background

These Reply Comments respond to the December 31, 2018 Comments filed by the Minnesota Office of the Attorney General – Residential Utilities and Antitrust Division (OAG), and the January 29, 2019 Comments filed by the Minnesota Department of Commerce, Division of Energy Resources (Department).

Otter Tail Power Company (Otter Tail) appreciates the OAG's and Department's Comments. Otter Tail respectfully disagrees with the OAG recommendations and with portions of the Department's Comments. Specifically, Otter Tail asserts that (1) it is not necessary to reduce rate base in future rate cases for legacy customer information system (CIS) software that has already been fully-amortized, (2) that a 10-year amortization period for new Cayenta Utilities CIS is reasonable and fully supported, and (3) that Group Accounting as practiced by Otter Tail provides current and future regulators detailed property accounting information for software and large assets like production units and office buildings and that there is no benefit and much cost to customers if Otter Tail were ordered to stop using Group Accounting.

It is important to make clear that in this filing Otter Tail is only requesting to begin including software and its amortization expense in next year's (2019) depreciation filing. Otter Tail is requesting an additional software amortization period of 10-years for larger enterprise-wide software applications, while continuing to use the existing 5-year amortization period for other software. Otter Tail has proposed that the new CIS software application be amortized over a 10-year amortization period.

II. Otter Tail's Reply to OAG Comments

A. It is not Necessary to Reduce Rate Base in Future Rate Cases for Legacy Customer Information System Related Software That Has Already Been Fully Amortized.

As an initial point of clarification, Otter Tail has not included in this filing any net book value for its legacy CIS software. On page 2 of its comments the OAG indicates that \$100,182 (\$49,236 MN) of legacy CIS net book value as of December 31, 2017 was included in Otter Tail's request. Specifically, the OAG states that Otter Tail calculated an increase in annual depreciation expense of \$643,904 due to changes in the useful lives of its assets and net salvage estimates and that "[I]ncluded in the Company's request is a remaining balance of \$100,182 for its legacy CIS, and a proposal to amortize its new CIS ("CISone") over a five-year period.¹" This is not correct. The \$100,182 legacy CIS related software's net book value as of December 31, 2017 was not included in this five-year depreciation filing's results and is not part of the calculated increase of \$643,904 of annual depreciation expense.

On page 3 of its Comments the OAG recommends the Commission "should order the Company to make an adjustment of \$100,182 (\$49,236 Minnesota jurisdiction) to reduce rate base in its future rate cases in order to ensure that ratepayers are not paying for the portion of the legacy system that was unamortized at the time the system was taken out of service and was no longer used and useful."

The OAG's assertion is based on a misunderstanding of the facts and should not be adopted. The \$100,182 (\$49,236 MN) in remaining net book value of the legacy CIS related software referenced by the OAG has been fully amortized and retired (written off) the Company's books. The software was fully amortized and retired in November 2018 before Otter Tail transitioned to the Cayenta Utilities CIS software application. Customers will not pay for any portion of the legacy CIS system in future rate cases and no reduction to rate base is warranted.

¹ To be clear, Otter Tail has not proposed using a five-year period for amortizing its new Cayenta Utilities CIS. The reference to five years here appears to be a misstatement.

B. The 10-year Amortization Period for New Cayenta Utilities CIS is Reasonable & Supported by the Anticipated Life of the Asset.

The OAG asserts that the 10-year amortization period for the CISone system is too short and will result in intergenerational inequity. The OAG recommends a minimum of 15 years for an amortization period. Otter Tail respectfully disagrees. A 10-year amortization period is reasonable. This period corresponds to what is currently expected from the Cayenta Utilities application as it is initially released. While it is possible the software's service life could be extended to 15-years, doing so will require a series of planned capital upgrades. Specifically, numerous software upgrades, evolving feature enhancements needed to meet the changing regulated industry requirements, operating system upgrades, and minimum software technical support platform requirements will all need to be addressed and completed to keep the Cayenta Utilities software viable for 15 years. Otter Tail's recent experiences inform its views. Otter Tail installed its PowerPlan Fixed Assets software in 2006 for approximately \$645,000. The software was upgrade to version 10.2 in 2011 for approximately 320,000, with a Capital Budget module added in 2012 (new functionality, replacing spreadsheets) for approximately \$205,000. Another necessary upgrade was made was in 2017 for approximately \$590,000. Otter Tail would expect a similar experience of system upgrades and functionality at periodic intervals for the Cayenta product. Until software life extending decisions and actions are committed to and paid for, Otter Tail's estimated initial 10-year service life is the most appropriate.

A 10-year amortization period is consistent with the fact that the Cayenta Utilities software is supported by a seven-year maintenance agreement. This approach is also consistent with the amortization periods Otter Tail uses for this software in its other jurisdictions.² The Commission has also supported a 10-year amortization period for similar software. Specifically, in Minnesota Power's recent depreciation filing³ the Commission granted Minnesota Power a 10-year service life for major software assets which Minnesota Power's new CIS was a part of.

² The 10-year amortization period was adopted in Otter Tail most recent North Dakota rate case - *In the Matter of the Application of Otter Tail Power Company for Authority to Increase Rates for Electric Service in North Dakota*, Case No. PU-17-398

Otter Tail has proposed the 10-year amortization period in its current South Dakota rate case-*Application of Otter Tail Power Company for Authority to Increase Rates for Electric Service in South Dakota*. Docket No. EL18-021.

³ *In the Matter of Minnesota Power's 2017 General Plant Depreciation Petition*, Docket No. E-015/D-17-114.

The OAG's views may be based in part on the 30-year service life of Otter Tail's legacy CIS. The extraordinary service life of the legacy system is the result of its being custom built by Otter Tail employees and the dedication of those employees to support the system well beyond what was originally anticipated. That kind of service life for any technology system is not likely to be replicated. The new Cayenta Utilities system is not expected to be operable for 30 years given current technology demands and advancements and customer expectations.

C. Group Accounting for Software as Practiced by Otter Tail Does Not Impede or Make Difficult Regulatory Review.

On pages 4-5 of its Comments the OAG states "If the Company were to account for this asset under group accounting, and future regulators wanted to remove the undepreciated portion of it from rate base, it would be very difficult to do so." This is not the case.

Under Otter Tail's Group Accounting practices amortized software is essentially individually amortized. Otter Tail's Group Accounting does not impede current or future regulators from effectively monitoring the accumulated costs, accumulated amortization, or the resulting net book value of those assets. Otter Tail maintains and tracks each software asset by name/asset description, in-service dates, amortization years, and in-service costs. Otter Tail can readily produce asset reports, with each software's in-service date, accumulated cost, accumulated amortized reserve balance, and its net book value calculation. Additionally, ledger account information, a description of the software's use, how it was acquired and whether it was currently used and useful is easily obtainable.

An illustration of this detail is provided in Otter Tail's response to Information Request MN-OAG-006, which is attached as Exhibit B to the OAG's Comments. As indicated on pages 3 and 4 of Exhibit B, the level of detail provided is materially no different than if individual amortization were used. This information allows the Commission, the OAG and other parties to determine the software on Otter Tail's books in significant detail at any point in time. It is neither necessary nor cost effective to change these practices.

D. Otter Tail's use of Group Accounting for Office Building and Production Plants is Cost Effective and Does Not Impede Regulatory Review.

On pages 6 -7 of its Comments the OAG appears to view Group Accounting as synonymous with not being able to ascertain a specific asset's net book value; that Group

Accounting assimilates all assets within a Group into one unit and making it impossible to differentiate the originating assets from one another. This view of Group Accounting, especially as practiced by Otter Tail, is not correct.

Group Accounting as used by Otter Tail does not preclude asset identification and value determination. Otter Tail's Group Accounting for Office Building and Production Plant includes, among other things, independently identifiable Asset Locations for each asset, Accounts or Sub-Account designations for the homogeneous grouping of like assets, and individually identifiable designated asset descriptions with their properly associated vintages. Group Accounting in this manner provides Otter Tail and its customers the benefit of lower cost operations associated with Group Accounting while still being able to individually (and at any time) identify assets in each Account / Sub-Account / Group within their Continuous Property Records (CPRs).

This point is illustrated by Otter Tail's response to Information Request MN-OAG-009 attached as Exhibit E to the OAG's Comments. The OAG requested a detailed list of each individual building included in account 390.00 – Structures and Improvements, 390.10 – General Office Buildings, 390.20 – Fleet Service Center Building, and 390.30 – Central Stores Building. Otter Tail identified through specific asset locations and the use of sub-accounts 85 different General Plant buildings along with their associated historic costs. While the OAG did not request accumulated depreciation or net book values, those amounts are readily available from Otter Tail through its fixed assets accounting practices and the utilization of its CPR within its fixed asset software, PowerPlan.

The approach advocated by the OAG (the depreciation all of the Office Building assets individually) is neither practical nor cost effective. The OAG's approach would for example require Otter Tail to separately depreciate over 540 individual building assets for its General Office building alone. The OAG's approach would require separate depreciation of over 3,000 individual assets ----- just for Otter Tail's Big Stone Plant. The additional work to maintain depreciation parameters for each of these assets, rather than just once at the account level, yet yielding the same resulting depreciation expense and accumulated depreciation results, would result in higher operating costs with no material benefit. This is not in the best interest of Otter Tail or its customers.

III. Otter Tail's Reply to the Department's Comments

A. The 10-year Amortization Period for New Cayenta Utilities CIS is Fully Supported by the Anticipated Life of the Asset.

For the reasons provided above in response to the OAG's Comments, Otter Tail respectfully disagrees with the with the Department's recommendation of a 15-year amortization period for the new Cayenta Utilities software.

B. The Department's Concerns Regarding Group Accounting are not Justified as Applied to Otter Tail.

On pages 12-13 of its Comments the Department quotes Otter Tail's response to a hypothetical question concerning the retirement of its office building similarly to the MERC office building retirement scenario in Docket No. G011/GR-17-563. The Department concluded that Otter Tail did not sufficiently respond to the hypothetical – specifically that OTP did not “fully justify continuing to use group accounting for large assets since the example the Company provided does not address a situation in which the asset would have been fully depreciated before it was no longer used and useful, but for the chosen accounting treatment.” The Department requested Otter Tail to provide additional information in its Reply Comments about its group accounting procedures that would provide the Commission assurance that, if the MERC-type situation did arise, OTP could separately identify the assets.

Otter Tail respectfully disagrees with the Department's conclusion. The goal of good physical plant-in-service asset depreciation accounting is to anticipate and incorporate assets remaining lives and salvage percentages as closely as possible as to what is expected to happen. Otter Tail's response reflects this goal. Otter Tail explained in detail how through proper physical asset accounting methods Otter Tail would have anticipated future retirements and hypothetically adjusted for them to adequately reflect the assets cost recover over its actual physical life.

Assuming for analysis that a MERC-type situation arose, Group Depreciation as practiced by Otter Tail would allow Otter Tail to separately identify all applicable assets along with their historic costs and accumulated depreciation balances. Any accounting treatment, whether group accounting or individual, will yield the same result if the correct remaining life is

estimated, a major reason the Commission certifies the remaining lives and salvage percentages of Minnesota's regulated utilities that utilize the Remaining Life technique on an annual basis. Under the Vintage Group accounting procedure, the same retirement transactions details are available as any other depreciation procedure including the item or individual unit procedures. For example, in Information Request MN-OAG-009 the OAG requested a listing of each individual building included in accounts 390.00 Structures and Improvements, 390.10 – General Office Buildings, and 390.2- Fleet Service Building, and 390.3 Central Stores Building. Otter Tail provided the asset values of more than 80 different general plant buildings. One such building, the Fergus Falls General Office (Building – 16) had a historical cost of \$5,058,637.12 as of December 31, 2017.

Attachment 1 to these Reply Comments illustrates that the Commission would be able to ascertain full details associated with the retirement of a large asset such as an office building. Attachment 1 is a Continuing Property Record, Net Value Report by Vintage of the approximately 540 individual building assets associated with Otter Tail's Fergus Falls General Office Building (Asset Location 16) less the Meter Maintenance Building (Asset Location 22) for ease of illustration. This report (Asset – 1126) is derived from Otter Tail's Fixed Asset Property System, PowerPlan. Similar reports can be run by asset for the approximately 540 individual assets for the Fergus Falls General Office Building. The report provides asset details of all the individual assets maintained. In addition to the Vintage Group's (or individual asset if needed) the historic costs, allocated accumulated depreciation reserves are also maintained at the individual vintage asset level. The reserve ratio and the net book values are readily available. From this Vintage Group's listing from its Continuing Property Records all asset retirement accounting record information can be ascertained. Nothing is lost by using the Vintage Group depreciation procedure. Otter Tail, which is essentially individually depreciating its Vintage Group assets, can support and supply any pertinent plant-in-service accounting transaction the Commission may request regarding plant-in-service retirements both at or before those assets are fully depreciated. Otter Tail is willing to provide additional details and examples if the Department requires further assurance of Otter Tail's ability to separately identify assets in different scenarios.

IV. CONCLUSION

Based on the foregoing Otter Tail respectfully requests the Commission to issue an order approving Otter Tail's 2018 depreciation filing with the software amortization periods requested by Otter Tail and with the continued use of Group Accounting as described herein.

Dated: February 20, 2019

Respectfully submitted,

OTTER TAIL POWER COMPANY

By: /s/ LOYAL K. DEMMER
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A	B	C	D	E	F	G=(F/E)	H=(E-F)
Company	Asset Major Location	Report Date	Vintage	Vintgge Group Historic Cost **	Vintage Group Acumulated Depreciation ***	Vintage Group Reserve Ratio ****	Vintage Group Net Book Value
Otter Tail Power	General Offices - MN	12/31/2017	1955	\$ 566,672.21	\$ 285,602.79	50.4%	\$ 281,069.42
Otter Tail Power	General Offices - MN	12/31/2017	1956	67,877.96	34,210.49	50.4%	33,667.47
Otter Tail Power	General Offices - MN	12/31/2017	1957	27,305.56	13,762.00	50.4%	13,543.56
Otter Tail Power	General Offices - MN	12/31/2017	1958	16,946.40	8,540.99	50.4%	8,405.41
Otter Tail Power	General Offices - MN	12/31/2017	1959	3,839.33	1,935.02	50.4%	1,904.31
Otter Tail Power	General Offices - MN	12/31/2017	1962	7,580.12	3,820.38	50.4%	3,759.74
Otter Tail Power	General Offices - MN	12/31/2017	1963	233.97	117.92	50.4%	116.05
Otter Tail Power	General Offices - MN	12/31/2017	1970	115,700.03	58,312.82	50.4%	57,387.21
Otter Tail Power	General Offices - MN	12/31/2017	1971	1,788.81	901.56	50.4%	887.25
Otter Tail Power	General Offices - MN	12/31/2017	1972	40,252.06	20,287.04	50.4%	19,965.02
Otter Tail Power	General Offices - MN	12/31/2017	1973	15,643.66	7,884.40	50.4%	7,759.26
Otter Tail Power	General Offices - MN	12/31/2017	1974	22,767.57	11,474.86	50.4%	11,292.71
Otter Tail Power	General Offices - MN	12/31/2017	1975	3,351.42	1,689.12	50.4%	1,662.30
Otter Tail Power	General Offices - MN	12/31/2017	1977	79,042.39	39,837.36	50.4%	39,205.03
Otter Tail Power	General Offices - MN	12/31/2017	1978	3,362.59	1,694.75	50.4%	1,667.84
Otter Tail Power	General Offices - MN	12/31/2017	1980	25,463.02	12,833.36	50.4%	12,629.66
Otter Tail Power	General Offices - MN	12/31/2017	1981	45,183.32	22,772.39	50.4%	22,410.93
Otter Tail Power	General Offices - MN	12/31/2017	1982	18,028.16	9,086.19	50.4%	8,941.97
Otter Tail Power	General Offices - MN	12/31/2017	1984	238,924.65	120,418.02	50.4%	118,506.63
Otter Tail Power	General Offices - MN	12/31/2017	1985	58,101.17	29,282.98	50.4%	28,818.19
Otter Tail Power	General Offices - MN	12/31/2017	1986	81,968.92	41,311.70	50.4%	40,657.22
Otter Tail Power	General Offices - MN	12/31/2017	1987	77,600.01	39,106.16	50.4%	38,493.85
Otter Tail Power	General Offices - MN	12/31/2017	1988	50,981.40	25,684.50	50.4%	25,296.90
Otter Tail Power	General Offices - MN	12/31/2017	1989	33,124.17	16,677.44	50.3%	16,446.73
Otter Tail Power	General Offices - MN	12/31/2017	1990	78,713.55	39,584.41	50.3%	39,129.14
Otter Tail Power	General Offices - MN	12/31/2017	1991	697,593.26	350,133.24	50.2%	347,460.02
Otter Tail Power	General Offices - MN	12/31/2017	1992	317,293.90	158,780.46	50.0%	158,513.44
Otter Tail Power	General Offices - MN	12/31/2017	1993	82,021.47	40,867.03	49.8%	41,154.44
Otter Tail Power	General Offices - MN	12/31/2017	1994	268,942.08	133,182.89	49.5%	135,759.19
Otter Tail Power	General Offices - MN	12/31/2017	1995	77,428.62	38,024.23	49.1%	39,404.39
Otter Tail Power	General Offices - MN	12/31/2017	1996	5,774.36	2,804.18	48.6%	2,970.18
Otter Tail Power	General Offices - MN	12/31/2017	1997	12,228.22	5,851.79	47.9%	6,376.43
Otter Tail Power	General Offices - MN	12/31/2017	1998	10,826.38	5,083.60	47.0%	5,742.78
Otter Tail Power	General Offices - MN	12/31/2017	2000	353,865.67	157,364.08	44.5%	196,501.59
Otter Tail Power	General Offices - MN	12/31/2017	2001	23,515.97	10,073.53	42.8%	13,442.44
Otter Tail Power	General Offices - MN	12/31/2017	2002	118,563.45	48,522.26	40.9%	70,041.19
Otter Tail Power	General Offices - MN	12/31/2017	2003	3,099.57	1,200.58	38.7%	1,898.99
Otter Tail Power	General Offices - MN	12/31/2017	2004	80,613.99	29,242.71	36.3%	51,371.28
Otter Tail Power	General Offices - MN	12/31/2017	2005	87,790.42	29,474.88	33.6%	58,315.54
Otter Tail Power	General Offices - MN	12/31/2017	2006	134,056.67	41,114.73	30.7%	92,941.94
Otter Tail Power	General Offices - MN	12/31/2017	2007	52,571.03	14,515.45	27.6%	38,055.58
Otter Tail Power	General Offices - MN	12/31/2017	2008	227,274.27	55,583.06	24.5%	171,691.21
Otter Tail Power	General Offices - MN	12/31/2017	2009	10,361.11	2,203.61	21.3%	8,157.50
Otter Tail Power	General Offices - MN	12/31/2017	2010	9,601.27	1,738.74	18.1%	7,862.53
Otter Tail Power	General Offices - MN	12/31/2017	2011	180,685.60	27,176.49	15.0%	153,509.11
Otter Tail Power	General Offices - MN	12/31/2017	2012	7,246.28	877.92	12.1%	6,368.36
Otter Tail Power	General Offices - MN	12/31/2017	2013	6,201.56	581.56	9.4%	5,620.00
Otter Tail Power	General Offices - MN	12/31/2017	2014	258,924.40	17,763.20	6.9%	241,161.20
Otter Tail Power	General Offices - MN	12/31/2017	2015	2,541.91	116.55	4.6%	2,425.36
Otter Tail Power	General Offices - MN	12/31/2017	2016	4,585.31	117.50	2.6%	4,467.81
Otter Tail Power	General Offices - MN	12/31/2017	2017	344,577.90	2,731.03	0.8%	341,846.87
		12/31/2017		\$ 5,058,637.12	\$ 2,021,953.97	40.0%	\$ 3,036,683.15

* About 540 Individual Assets are accounted for in Asset Location: Fergus Falls General Office Bldg - 16 in the various Vintage Groups

** Asset - Debit Balance

*** Contra-Asset, Credit Balance

**** Vintage Group Reserve Ratio: Please note, during calendar year 2017 OTP was targeting a Salvage % of 49.6% for its GO. Thus a reserve ratio of 50.4% represents a fully depreciated vintage at that time.

CERTIFICATE OF SERVICE

**RE: Otter Tail Power Company's Petition for Approval of its 2018 Annual Review of Depreciation Certification
Docket No. E017/D-18-568**

I, Mikayla Osterman, hereby certify that I have this day served a copy of the following, or a summary thereof, on Daniel P. Wolf and Sharon Ferguson by e-filing, and to all other persons on the attached service list by electronic service or by First Class Mail.

**Otter Tail Power Company
Reply Comments**

Dated this **20th** day of **February, 2019**.

/s/ MIKAYLA OSTERMAN _____

Mikayla Osterman
Regulatory Filing Coordinator
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